

Executive/Central Committee Name: _____

City: _____ Parish: _____

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

Date: _____

VIA Email: ereports@lla.la.gov

Ms. Gayle Fransen, CPA
Local Government Reporting Manager
Office of the Louisiana Legislative Auditor

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 18:447 and 464(F), enclosed are the certified annual financial statements for my office, as of and for the year ended _____. The statements include all funds under the control of this entity.

Sincerely,

Officer's Signature (must be signed by Treasurer or, if none, by the chairman)

Officer's Name/Title

Street/P.O. Box Address _____

City/Zip Code _____

Telephone Number _____

Email Address _____

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS.

Executive/Central Committee Name: _____

Statement of Financial Position at _____ (month, day and year of fiscal year end)

ASSETS (balances at year-end)

- 1 Cash and cash equivalents on hand _____
- 2 Investments (fair value) on hand _____
- 3 Office furnishings (cost of desks, etc.) _____
- 4 Equipment (cost of computers, etc.) _____
- 5 Other (brief description) _____
- 6 **Total Assets** (add lines 1-5) _____

LIABILITIES AND NET ASSETS (balances at year-end):

- 7 Liabilities (give brief description): _____
- 8 _____
- 9 _____
- 10 **Total Liabilities** (add lines 7-9) _____
- 11 **Total Net Assets** (line 6 minus line 10, which should be the same as amount from Form B, line 16) _____
- 12 **Total Liabilities and Net Assets** (add lines 10 and 11) _____

This amount should match Line 6 above.

Executive/Central Committee Name: _____

Statement of Cash Receipts and Disbursements

As of and For the Year Ended _____(month, day and year of fiscal year end)

RECEIPTS:

- 1 National/State Party Contributions _____
- 2 Donations _____
- 3 Other (brief description) _____
- 4 Other (brief description) _____
- 5 Other (brief description) _____
- 6 **Total Receipts** (add lines 1-5) _____

DISBURSEMENTS (Provide Brief Description):

- 7 Bank Charges _____
- 8 Meetings _____
- 9 Outreach (radio, newspaper, mailings) _____
- 10 Utilities _____
- 11 Other (brief description) _____
- 12 Other (brief description) _____
- 13 **Total Disbursements** (add lines 7-12) _____
- 14 **Change in Net Assets** (Line 6 minus line 13) _____
- 15 Net Assets at Beginning of the Year (taken from previous year's report, Form A, line 11) _____
- 16 **Net Assets (deficit) at End of Year**
(Add lines 14 and 15) - This line should match Form A, line 11. _____

Instructions for Preparing Parish Executive/State Central Committee Certified Financial Statements for the Legislative Auditor -

The enclosed financial statements include three pages and are **due to the Legislative Auditor's Office 90 days after the end of the fiscal year.**

The first page is a transmittal letter that tells the Legislative Auditor the name (parish) of the executive committee or state central committee filing the financial statements.

The second page is Form A, Statement of Financial Position. This form reports the balances in the executive/central committee's asset, liability and net asset accounts at the end of the fiscal year.

The third page is Form B, Statement of Cash Receipts and Disbursements. This form reports funds received and disbursed by the executive/central committee during the fiscal year.

Instructions for Filling out Form A, Statement of Financial Position:

Assets:

Line 1. **Cash and cash equivalents on hand.** Enter the executive/central committee's ending cash balance on the last day of the fiscal year, which includes petty cash, all checking and savings accounts, and certificates of deposit maturing in less than 3 months of the end of the fiscal year.

Line 2. **Investments on hand.** Enter the executive/central committee's investment balance on the last day of the fiscal year. Leave blank if the executive/central committee has no investments.

Line 3. **Office furnishings.** Enter the cost of the executive/central committee's office furnishings, less any depreciation. Leave blank if the executive/central committee does not keep track of this information

Line 4. **Equipment.** Enter the cost of the executive/central committee's equipment, less any depreciation. Leave blank if the executive/central committee does not keep track of this information.

Line 6. **Total Assets.** Enter the total of lines 1 through 5.

Liabilities and Net Assets:

Line 7-9. **Liabilities.** List the type and amount of any bills the executive/central committee owes to outside parties but has not paid as of the end of the fiscal year (payroll, payments due to vendors, etc.).

Line 10. Enter the total of lines 7 through 9.

Line 11. **Total Net Assets.** Enter line 6 minus line 10. This should be the same amount reported on line 16 of Form B.

Line 12. **Total Liabilities and Net Assets.** Enter the total of lines 10 and 11. Line 12 should be the same amount as line 6 (Total assets = total liabilities + net assets).

Instructions for Filling out Form B, Statement of Cash Receipts and Disbursements:

1. On lines 1-5 list the types and amounts of monies the executive/central committee received during the year. Provide a brief explanation of the nature of these receipts (national or state party contributions, donations, etc.). A separate page may be used if necessary.
2. Enter the total of lines 1-5 on line 6.
3. On lines 7-12 list the types and amounts the executive/central committee paid during the year. Provide a brief description of the nature of these disbursements (bank charges, meetings, outreach, etc.). A separate page may be used if necessary.
4. Enter the total of lines 7-12 on line 13.
5. Enter line 6 minus line 13 on line 14. If line 13 is greater than line 6, indicate that the amount on line 14 is negative by enclosing it in parentheses.
6. If the executive/central committee has net assets amount carried over from last year (Form A, line 11 from last year's financial statements), enter this amount on line 15.
7. Enter the total of lines 14 and 15 on line 16. This should be the same amount reported on Form A, line 11.

To complete and submit financial statement forms:

1. Print the completed and signed transmittal letter on executive/central committee letterhead.
2. Email the transmittal letter, Form A, and Form B to ereports@lla.la.gov.

If you have any questions please contact Ms. Sudha Jindia or Ms. Gayle Fransen at (225) 339-3800.