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CITY COURT OF BOGALUSA

(A Component Unit of the City of Bogalusa, Louisiana)

General-Purpose Financial Statements and Independent Auditor's Reports

Year Ended December 31, 1999

Under provisions of state law, this report is a public document and is available for public inspection. The report is available for public inspection at the Fiscal Review office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-00

RICHARD M. SEAL
CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

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December 31, 1999

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RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT ◦ CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT AUDITOR'S REPORT ON THE GENERAL-PURPOSE FINANCIAL STATEMENTS

To the City Court Judge
City Court of Bogalusa, Louisiana

I have audited the accompanying general-purpose financial statements of the City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the City Court of Bogalusa's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 14, 2000 on my consideration of the City Court of Bogalusa's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in black ink that reads "Robert M. Seal". The signature is written in a cursive, flowing style.

Certified Public Accountant

Bogalusa, Louisiana
June 14, 2000

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999

	Governmental		Fiduciary	Account Group	Totals
	General Fund	Special Revenue Fund	Agency Fund	General Fixed Assets	(Memorandum Only)
ASSETS					
Cash and cash equivalents	\$ 14,647	\$ 37,485	\$ 12,799	\$	\$ 64,931
Investments	3,000	13,785			16,785
Due from other funds	5,650			28,689	5,650
Fixed assets					<u>28,689</u>
Total assets	<u>\$ 23,297</u>	<u>\$ 51,270</u>	<u>\$ 12,799</u>	<u>\$ 28,689</u>	<u>\$ 116,055</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Bond deposits	\$	\$ 38,404	\$ 10,404	\$	\$ 10,404
Due to litigants and others		3,255	2,395		38,404
Due to other funds		41,659	12,799		<u>5,650</u>
Total liabilities	<u>—</u>	<u>83,318</u>	<u>25,598</u>	<u>—</u>	<u>54,458</u>
Fund equity:					
Investment in general fixed assets				28,689	28,689
Unreserved - undesignated	23,297	9,611			32,908
Total fund equity	<u>23,297</u>	<u>9,611</u>	<u>—</u>	<u>28,689</u>	<u>61,597</u>
Total liabilities & fund equity	<u>\$ 23,297</u>	<u>\$ 51,270</u>	<u>\$ 12,799</u>	<u>\$ 28,689</u>	<u>\$ 116,055</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**
Year Ended December 31, 1999

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
Revenues:			
Court fees	\$ 25,514	\$ 29,790	\$ 55,304
Judges supplemental compensation		5,312	5,312
Interest	3,206		3,206
Intergovernmental	33,132	18,519	51,651
Clerks expenses		1,565	1,565
Other	120		120
Total revenues	<u>61,972</u>	<u>55,186</u>	<u>117,158</u>
Expenditures:			
Salaries	64,068	40,660	104,728
Fringe benefits	14,139	7,766	21,905
Payments to Judge		10,992	10,992
Commissions to Marshal		11,083	11,083
Legal and professional	6,050		6,050
Payments to JSCA Board		5,312	5,312
Equipment	28		28
Equipment service contracts	4,757		4,757
Telephone and postage	556		556
Library			
Refund of advances		3,174	3,174
Court costs		1,517	1,517
Retirement	1,533	1,428	2,961
Travel	6,557		6,557
Commissions to clerk		3,415	3,415
Supplies	67	76	143
Dues and subscriptions	975		975
Miscellaneous	353		353
Seminar fees	755		755
Total expenditures	<u>99,838</u>	<u>85,423</u>	<u>185,261</u>

(Continued)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1999

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(37,866)</u>	\$ <u>(30,237)</u>	\$ <u>(68,103)</u>
Other Financing Sources(uses):			
Operating transfer in (out)	<u>45,075</u>	<u>29,907</u>	<u>74,982</u>
Total other financing sources(uses)	<u>45,075</u>	<u>29,907</u>	<u>74,982</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	7,209	(330)	6,879
Fund balances, beginning	<u>16,088</u>	<u>9,941</u>	<u>26,029</u>
Fund balances, ending	<u>\$ 23,297</u>	<u>\$ 9,611</u>	<u>\$ 32,908</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES- BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1999

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
Revenues:						
Court fees	\$ 24,000	\$ 25,514	\$ 1,514	\$ 30,000	\$ 29,790	\$ (210)
Judges supplemental compensation						
Interest	425	3,206	2,781	4,800	5,312	5,312
Intergovernmental	30,967	33,132	2,165	17,105	18,519	(4,800)
Clerks expense					1,565	1,565
Other		120	120			
Total revenues	<u>55,392</u>	<u>61,972</u>	<u>6,580</u>	<u>51,905</u>	<u>55,186</u>	<u>3,281</u>
Expenditures:						
Salaries	63,836	64,068	(232)	38,031	40,660	(2,629)
Fringe benefits	10,727	14,139	(3,412)	6,779	7,766	(987)
Payments to Judge				14,000	10,992	3,008
Commissions to Marshall				12,250	11,083	1,167
Legal and professional	6,500	6,050	450	6,800	5,312	1,488
Payments to JSCA Board	4,000	4,757	(757)			
Equip. service contracts	1,000	556	444	1,000		1,000
Telephone and postage	1,000		1,000			
Library						
Refund of advances						
Court costs	2,500	1,533	967	2,000	3,174	(3,174)
Retirement	6,500	6,557	(57)	2,000	1,517	483
Travel				2,000	1,428	572

(Continued)
The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES- BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1999

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
Expenditures (Cont'd):						
Office equipment	\$ 5,000	\$ 28	\$ 4,972	\$	\$	\$
Commissions to clerk				3,500	3,415	85
Supplies	600	67	533	200	76	124
Dues and subscriptions	1,000	975	25			
Miscellaneous	600	353	247			
Seminar fees	1,500	755	745			
Total expenditures	<u>104,763</u>	<u>99,838</u>	<u>4,925</u>	<u>86,560</u>	<u>85,423</u>	<u>1,137</u>
Excess (deficiency) of revenues over expenditures	<u>(49,371)</u>	<u>(37,866)</u>	<u>11,505</u>	<u>(34,655)</u>	<u>(30,237)</u>	<u>4,418</u>
Other Financing Sources (Uses):						
Operating transfers in (out)	<u>37,781</u>	<u>45,075</u>	<u>7,294</u>	<u>25,994</u>	<u>29,907</u>	<u>3,913</u>
Total other financing sources (uses)	<u>37,781</u>	<u>45,075</u>	<u>7,294</u>	<u>25,994</u>	<u>29,907</u>	<u>3,913</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>(11,590)</u>	<u>7,209</u>	<u>18,799</u>	<u>(8,661)</u>	<u>(330)</u>	<u>8,331</u>
Fund balances, beginning	<u>16,088</u>	<u>16,088</u>	<u>—</u>	<u>7,408</u>	<u>9,941</u>	<u>2,533</u>
Fund balances, ending	<u>\$ 4,498</u>	<u>\$ 23,297</u>	<u>\$ 18,799</u>	<u>\$ (1,253)</u>	<u>\$ 9,611</u>	<u>\$ 10,864</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

Notes to the General-Purpose Financial Statements
December 31, 1999

INTRODUCTION

The City Court of Bogalusa (a component unit of the City of Bogalusa) is a court of limited jurisdiction and serves Ward 4 of Washington Parish, Louisiana. The Judge of the Court is an elected official.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general-purpose financial statements of the City Court of Bogalusa have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

According to Governmental Accounting Standards Board Statement No. 14 the City of Bogalusa (the City) is the financial reporting entity for the Court. The financial reporting entity consists of (a) the primary government (the City), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Even though the City Court Judge is an independently elected official, and is legally separate from the City, the Court is considered a component unit of the City because of fiscal dependence. The City provides the courtroom and office space for the Court. The City also pays salaries and retirement for the Court's secretaries. The accompanying financial statements present information only on the funds maintained by the Court, and do not present information on the City.

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the General-Purpose Financial Statements (continued)

C. FUND ACCOUNTING

The accounts of the Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two broad fund categories as follows:

Governmental Funds:

General Fund - The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those to be accounted for in another fund.

Special Revenue Fund - The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Fund:

Agency Fund - Agency funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve an assessment of results of operations.

D. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

*CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the General-Purpose Financial Statements (continued)*

E. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The General Fund and the Special Revenue Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general-purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the fiduciary fund, which is prepared on the cash basis of accounting).

F. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

G. BUDGETS

The City Court of Bogalusa complied with the Louisiana Local Government Budget Act. Since total proposed expenditures were less than \$250,000, there were no public hearings.

The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original adopted budget and all amendments.

H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

*CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the General-Purpose Financial Statements (continued)*

I. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in certificates of deposit with original maturities of 90 days or less. Under state law, the City Court of Bogalusa may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the City Court of Bogalusa may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

J. INTERFUND TRANSACTIONS

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due to and due from accounts.

K. COMPENSATED ABSENCE POLICY

The Court is not responsible for wages, vacation and sick pay, thus there is no salary related accruals. The City of Bogalusa is responsible for the Court's salaries.

2. ON-BEHALF PAYMENTS

GASB Statement 24 establishes accounting and financial reporting standards for pass-through grants, food stamps, and on-behalf payments for fringe benefits and salaries. The following were amounts paid on-behalf of the Court for employee salaries and fringe benefits during 1999:

*CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the General-Purpose Financial Statements (continued)*

Revenue:		
State of Louisiana	\$	32,656
Washington Parish Government		18,995
Transfer in:		
City of Bogalusa		<u>74,982</u>
	\$	<u>126,633</u>

In accordance with Statement No. 24, they are included as revenue, transfer in, and expenditures in the accompanying financial statements.

3. CASH AND CASH EQUIVALENTS

At December 31, 1999, the City Court of Bogalusa has cash and cash equivalents (book balances) totaling \$64,931 as follows:

Demand deposits	\$	14,013
Interest-bearing demand deposits		<u>50,918</u>
Total		<u>\$ 64,931</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the City Court of Bogalusa has \$93,099 in deposits(collected bank balances). These deposits were fully secured from risk by federal deposit insurance.

4. INVESTMENTS

At December 31, 1999, the City Court of Bogalusa holds investments of Certificates of Deposit totaling \$16,785. These investments were fully secured from risk by federal deposit insurance.

*CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the General-Purpose Financial Statements (continued)*

5. CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance December 31, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1999</u>
Equipment	\$ <u>28,689</u>	\$ <u>—</u>	\$ <u>—</u>	\$ <u>28,689</u>
Total general fixed assets	\$ <u><u>28,689</u></u>	\$ <u><u>—</u></u>	\$ <u><u>—</u></u>	\$ <u><u>28,689</u></u>

6. PENSION PLANS

a. City Judge

The City Court Judge is a member of the Louisiana State Employee's Retirement System (the System). The System is a multiple-employer public employee defined benefit pension plan administered by a separate board of trustees.

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute and vary depending on the member's employer and job classification. The substantial majority of members may retire with full benefits at ages ranging from any age upon completing thirty years of creditable service, to age sixty upon completing ten years of creditable service. The basic annual retirement benefit for substantially all members is equal to 3½% of average compensation multiplied by the number of years of creditable service plus \$300. Participants who became members of the System on or after July 1, 1986, are not eligible for the \$300 addition to the annual retirement benefit formula. Judges receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees Retirement System, P.O. Box 44213, Baton Rouge, LA 70804-4213.

*CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the General-Purpose Financial Statements (continued)*

Members of the System are required by state statute to contribute 11.5 percent of their annual covered salary and the City Court of Bogalusa is required to contribute at an actuarially determined percentage rate of annual covered payroll. This rate was 12.4 percent from January 1, through June 30, 1999, and 12.3 percent from July 1, through December 31, 1999. The contribution requirements of plan members and the City Court of Bogalusa are established and may be amended by state statute.

b. Clerks

The secretaries of the City Court of Bogalusa are employees of the City of Bogalusa and are members of the City Employees Retirement System. This system is a single-employer public retirement system administered by a separate board of trustees.

A member of the City Employees Retirement System may retire after either completing 10 years of credited service and attaining age 60 or upon completing 25 years of credited service and attaining age 50. Compulsory retirement is stipulated at age 68. Upon retirement a member will be entitled to receive a service retirement annuity equal to 2 2/3% of average salary for each year of total service and any fractional part of a year of service. The minimum amount of service retirement annuity will be 25% of average salary, and the maximum will be 66 2/3% of average salary. The normal form of retirement benefit is a joint and 75% survivor benefit. Benefits are established and may be amended by state statute.

The City of Bogalusa issues an annual publicly available financial report that includes financial statements and required supplementary information for the City Employees Retirement System. That report may be obtained by writing to the City of Bogalusa, P.O. Drawer 1179, Bogalusa, Louisiana 70429-1179.

Members of the City Employees Retirement System are required by state statute to contribute 6 percent of their annual covered salary and the City of Bogalusa is required to contribute at an actuarially determined rate. The Current rate is 11 percent of annual covered payroll, which includes a 1.92 mill ad valorem tax. The contribution requirements of plan members and the City of Bogalusa are established and may be amended by state statute.

*CITY COURT OF BOGALUSA
 (A Component Unit of the City of Bogalusa, Louisiana)
 Notes to the General-Purpose Financial Statements (continued)*

7. SUPPLEMENTAL COMPENSATION

For each new civil court case, a fee is charged for the Judges' Supplemental Compensation as required by state law. The cost collected is remitted to the state to help defray the cost of Judges' salaries. The fee was \$16.00 from January through December, 1999.

8. PAYMENTS TO JUDGE

Payments made to Judge Robert J. Black during 1999 was \$10,992.

9. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 1999 are as follows:

<u>Fund</u>	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General Fund	\$	\$ 5,650
Special Revenue Fund	3,255	
Fiduciary Fund	<u>2,395</u>	<u> </u>
Total	<u>\$ 5,650</u>	<u>\$ 5,650</u>

10. AGENCY FUND TRANSFERS

The financial activity of agency funds does not represent revenues and expenditures and as such is not included in the combined statement of revenues, expenditures, and changes in fund balances. This fund is used to account for the assets held by the Court for other governmental entities.

During the current year, the Court's agency fund made the following remittances to other governmental units:

*CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)
Notes to the General-Purpose Financial Statements (continued)*

Balance, beginning of year	\$ <u>-0-</u>
Additions:	
Fines collected-	
City of Bogalusa	50,899
Washington Parish Government	30,697
District Attorney	4,186
Costs collected-	
City of Bogalusa (officer's witness fee)	7,230
Juvenile Justice Commission	8,610
Marshal's Fund	15,830
Indigent Defenders Board	41,960
State Reports	1,948
Louisiana Law Enforcement Training	2,892
Crime Victims Reparations Fund	4,448
Louisiana Rehabilitative Services-	
DWI	2,100
Speeding	1,090
Reckless operation	50
Treasurer, State of Louisiana	<u>2,926</u>
Total additions	174,866
Reductions:	
City of Bogalusa	50,899
Washington Parish Government	30,697
District Attorney	4,186
City of Bogalusa (officers' witness fee)	7,230
Juvenile Justice Commission	8,610
Marshal's Fund	15,830
Indigent Defenders Board	41,960
State Reports	1,948
Louisiana Law Enforcement Training	2,834
LLET-Commission paid to J. E. Account	58
Crime Victims Reparations Fund	4,448
Louisiana Rehabilitative Services	3,240
Treasurer, State of Louisiana	<u>2,926</u>
Total reductions	<u>174,866</u>
Balance, end of year	\$ <u><u>-0-</u></u>

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT ◦ CERTIFIED GOVERNMENT FINANCIAL MANAGER

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the City Court Judge
City Court of Bogalusa, Louisiana

I have audited the financial statements of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 14, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether City Court of Bogalusa's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered City Court of Bogalusa's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more

of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of City Court of Bogalusa's management, the Mayor, the City Council, and the office of the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Rufus M. Seal". The signature is written in a cursive style with a prominent initial "R" and a long, sweeping tail on the "l".

Certified Public Accountant

Bogalusa, Louisiana
June 14, 2000

CITY COURT OF BOGALUSA
(A Component Unit of the City of Bogalusa, Louisiana)

SCHEDULE OF FINDINGS
For the Year Ended December 31, 1999

I have audited the financial statements of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 14, 2000. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1999 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses [] Yes [X] No Reportable Conditions [] Yes [X] No

Compliance

Compliance Material to Financial Statements [] Yes [X] No

Section II Financial Statements Findings

No current year findings were noted.