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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 Honorable Judge Ann B. McIntyre
Winnsboro City Court
Winnsboro, Louisiana

We have audited the financial statements of the Winnsboro City Court, as of and for the year ended June 30, 1997, and have issued our report thereon dated November 24, 1997. We conducted our 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 the Winnsboro City Court's financial statements are free of material misstatement, we 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 statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the Winnsboro City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the Legislative Auditor of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
November 24, 1997

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 3 - PENSION COMMITMENTS - CONTINUED

Trend Information:

Contributions Required

<u>State Statute</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
Louisiana State Employees' Retirement System			
Employer	2,215	3,279	671
Employee	<u>2,054</u>	<u>3,142</u>	<u>649</u>
<u>TOTAL STATUTORILY</u> <u>REQUIRED CONTRIBUTIONS</u>	<u>4,269</u>	<u>6,421</u>	<u>1,320</u>

100% of required contributions were made for each year.

Additional information and ten year historical trend information can be obtained from the separately issued comprehensive annual financial reports on each of the above list plans.

NOTE 4 - LEASES

The Winnsboro City Court records assets acquired through capital leases as an asset and records the lease as an obligation. The Winnsboro City Court had no leases outstanding as of June 30, 1997.

NOTE 5 - ACCOUNTS RECEIVABLE

The accounts receivables are a result of misappropriation of City Court funds. The management of City Court deems these receivables fully collectible, therefore, the bad debt reserve is stated at zero.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Under state law, the Winnsboro City Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Winnsboro City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the Winnsboro City Court has demand deposits (book balances) totaling 39,516.

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. Deposit balances (bank balances) at June 30, 1997 total 40,238, and are fully secured by federal deposit insurance.

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance - July 31, 1996	49,635
Additions	0
Retirements	<u>0</u>
Balance - June 30, 1997	<u>49,635</u>

NOTE 3 - PENSION COMMITMENTS

The Winnsboro City Court Judge currently participates in the Louisiana State Employees' Retirement System ("System"), a multiple-employer public employee retirement system (PERS). The Judge's compensation covered by the System for the year ended June 30, 1997, was 17,862.59, which was the total compensation of the Winnsboro City Court.

Membership is mandatory upon election as Winnsboro City Court Judge.

A member can retire with full benefits provided he/she has completed thirty (30) years of creditable service or is age 60 with minimum of ten (10) or more years of creditable service.

Generally, the monthly amount of retirement allowance for any member consists of an amount equal to two and one-half per cent of the member's final compensation multiplied by his/her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The plan provides for death and disability benefits. Benefits and employer/ employee obligations to contribute are established by State statute.

Each participating employer under the System contributes an amount equal to 12.4% of each and every member's earnings. Judges contribute 11.5% of monthly earnings. The contribution requirement for the year ended June 30, 1997, was 4,269, which consisted of 2,215 from the Court and 2,054 from employees; these contributions represented 12.4% and 11.5% of covered payroll, respectively.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting refers to the timing of measurements made, regardless of the measurement focus applied.

The governmental fund type and the agency fund are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budgetary Practices

1. On July 1 of each year the City Judge prepares a budget on the modified accrual basis.
2. At year end all appropriations lapse.

Cash Deposits with Financial Institutions

The Court's deposits at year end were entirely covered by federal depository insurance.

Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Winnsboro City Court's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statement - Overview

Total column on the combined statement - overview is captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, 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.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the Court must 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.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Winnsboro City Court was created by Legislative Act Number 516 on July 12, 1974. This court serves Ward 7 of Franklin Parish, which consists of the Town of Winnsboro and surrounding areas. The term of office is six years. At present, the Honorable Judge Ann B. McIntyre is the presiding judge.

Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Winnsboro City Court Judge. Control or dependence on the Judge was determined on the basis of budget adoption and other general oversight responsibility.

Fund Accounting

The accounts of the Winnsboro City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Winnsboro City Court revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund

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

Agency Fund

The Agency fund is used to account for funds collected by the Winnsboro City Court for other governmental agencies. The Agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

Fixed Assets

Fixed Assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

This account group is not a "fund." It is concerned only with the measurement of financial position, not with measurement of results of operations.

WINNSBORO CITY COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1997

	<u>1997</u>		VARIANCE FAVORABLE (UNFAVORABLE)	<u>1996</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		
<u>REVENUES</u>	175,000	174,892	(108)	218,295
<u>EXPENDITURES</u>				
General & Administrative	180,000	182,902	(2,902)	213,657
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL EXPENDITURES</u>	<u>180,000</u>	<u>182,902</u>	<u>(2,902)</u>	<u>213,657</u>
<u>EXCESS REVENUES (EXPENDITURES)</u> <u>OVER EXPENDITURES (VENUE)</u> <u>AND OTHER FINANCING</u> <u>SOURCES (USES)</u>	(5,000)	(8,010)	(3,010)	4,638
<u>FUND BALANCE, JULY 1</u>	<u>17,101</u>	<u>17,101</u>	<u>0</u>	<u>12,463</u>
<u>FUND BALANCE, JUNE 30</u>	<u>12,101</u>	<u>9,091</u>	<u>(3,010)</u>	<u>17,101</u>

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINNSBORO CITY COURT
COMBINED STATEMENT OF REVENUES EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1997

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u> <u>FUND</u>	<u>AGENCY</u> <u>FUND</u>	<u>1997</u>	<u>1996</u>
Miscellaneous	401	0	401	2,201
Crime stoppers	1,430	0	1,430	2,010
Coroners Fees	2,440	0	2,440	3,590
Bond Fund Expense	21,045	0	21,045	39,977
CMIS Expense	1,044	0	1,044	1,267
Traumatic Injury Expense	720	0	720	755
Garnishment Fee-Marshall	0	0	0	0
Substance Abuse	777	0	777	450
Officer Training	0	1,158	1,158	1,384
Fines	0	69,979	69,979	78,136
NW Crime Lab	0	6,320	6,320	7,310
Indigent Fund	0	5,850	5,850	6,950
Victims' Compensation	0	2,436	2,436	3,015
<u>TOTAL EXPENDITURES</u>	<u>182,902</u>	<u>85,743</u>	<u>268,645</u>	<u>310,452</u>
<u>EXCESS REVENUES (EXPENDITURES) OVER</u> <u>EXPENDITURES (REVENUES) AND OTHER</u> <u>FINANCING SOURCES (USES)</u>	(8,010)	0	(8,010)	4,638
<u>FUND BALANCES, JULY 1</u>	<u>17,101</u>	<u>0</u>	<u>17,101</u>	<u>12,463</u>
<u>FUND BALANCES, JUNE 30</u>	<u>9,091</u>	<u>0</u>	<u>9,091</u>	<u>17,101</u>

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINNSBORO CITY COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1997

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u> <u>FUND</u>	<u>AGENCY</u> <u>FUND</u>	<u>1997</u>	<u>1996</u>
<u>REVENUES:</u>				
Criminal Costs	31,519	0	31,519	34,687
Marshall Costs	8,972	0	8,972	8,218
Civil Costs	34,087	0	34,087	40,980
NSF Costs	12,796	0	12,796	13,871
Garnishments	59,941	0	59,941	62,241
Substance Abuse	1,000	0	1,000	0
Bond Fund	13,579	0	13,579	46,318
Crime Stoppers	1,600	0	1,600	2,010
Off Duty Law Officer	2,880	0	2,880	859
Breath Test	1,500	0	1,500	1,050
Clerk's Fund	610	0	610	674
895.1B2 Fund	1,675	0	1,675	1,775
Traumatic Injury Fund	835	0	835	755
CMIS Fund	1,158	0	1,158	1,267
Coroner Fund	2,740	0	2,740	3,590
Officer Training	0	1,158	1,158	1,384
Fines	0	69,979	69,979	78,136
NW Crime Lab	0	6,320	6,320	7,310
Indigent Board	0	5,850	5,850	6,950
Victim's Compensation	0	2,436	2,436	3,015
<u>TOTAL REVENUES</u>	<u>174,892</u>	<u>85,743</u>	<u>260,635</u>	<u>315,090</u>
<u>EXPENDITURES</u>				
Civil Fund - Miscellaneous	11,921	0	11,921	4,180
Civil Fund - Judge	15,648	0	15,648	26,958
Civil Fund - Marshall	13,635	0	13,635	7,625
Conferences	4,818	0	4,818	5,094
Telephone	2,448	0	2,448	2,644
Office	29,746	0	29,746	34,671
Restitution	0	0	0	4,205
Garnishment	55,695	0	55,695	58,628
Witness Fee and Breath Test	2,250	0	2,250	3,302
NSF Expense	12,796	0	12,796	13,871
Judges' Supplement	3,873	0	3,873	2,229
Judges' Retirement	2,215	0	2,215	0

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINNSBORO CITY COURT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1997

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUP</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u> <u>FUND</u>	<u>AGENCY</u> <u>FUND</u>	<u>GENERAL</u> <u>FIXED ASSETS</u>	<u>1997</u>	<u>1996</u>
<u>ASSETS</u>					
Cash	37,188	2,328	0	39,516	42,649
Furniture & Equipment	0	0	49,635	49,635	49,635
Accounts Receivable - Joe Powell - Note 5	845	0	0	845	845
Accounts Receivable - Rushundalyn Turner - Note 5	<u>152</u>	<u>0</u>	<u>0</u>	<u>152</u>	<u>152</u>
<u>TOTAL ASSETS</u>	<u>38,185</u>	<u>2,328</u>	<u>49,635</u>	<u>90,148</u>	<u>93,281</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts Payable	7,009	0	0	7,009	7,342
Deposits	22,085	0	0	22,085	14,164
Due to Other Agencies	<u>0</u>	<u>2,328</u>	<u>0</u>	<u>2,328</u>	<u>5,039</u>
<u>TOTAL LIABILITIES</u>	29,094	2,328	0	31,422	26,545
<u>FUND EQUITY</u>					
Investment in General Fixed Assets	0	0	49,635	49,635	49,635
Fund Balance - Unreserved and Undesignated	<u>9,091</u>	<u>0</u>	<u>0</u>	<u>9,091</u>	<u>17,101</u>
<u>TOTAL LIABILITIES</u> <u>AND FUND BALANCE</u>	<u>38,185</u>	<u>2,328</u>	<u>49,635</u>	<u>90,148</u>	<u>93,281</u>

The Accompanying Notes to Financial Statements are and Integral Part of this Statement.

MARCUS, ROBINSON and HASSELL

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Independent Auditor's Report

To the Honorable Judge Ann B. McIntyre
Winnsboro City Court
Winnsboro, Louisiana

We have audited the accompanying general-purpose financial statements of the Winnsboro City Court as of and for the year ended June 30, 1997 as listed in the table of contents. These general-purpose financial statements are the responsibility of the Winnsboro City Court's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Winnsboro City Court as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November 24, 1997, on our consideration of the Winnsboro City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Marcus, Robinson & Hassell

MARCUS, ROBINSON & HASSELL
November 24, 1997
Winnsboro, Louisiana

WINNSBORO CITY COURT
JUNE 30, 1997

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WINNSBORO CITY COURT
WINNSBORO, LOUISIANA

FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 1997

~~PARISH CLERK OF COURT~~

~~LSA-RS 24:516 provides that this report shall be
available for public inspection for a period of not
less than one year from the date of receipt.~~

~~Legislative Auditor~~

Under provisions of state law, this
report is a public document. A
copy of the report has been submit-
ted to the audited, or reviewed,
entity and other appropriate public
officials. The report is available for
public inspection at the Baton
Rouge office of the Legislative Audi-
tor and, where appropriate, at the
office of the parish clerk of court.

Release Date JAN 21 1998