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CITY COURT OF MARKSVILLE, LOUISIANA

ANNUAL COMPILATION
AND ATTESTATION OF COMPLIANCE
WITH THE LAWS SPECIFIED IN
THE LOUISIANA ATTESTATION QUESTIONNAIRE

DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted 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 Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date ~~450~~ 204, 1996
1996

ALBERT R. LEGER
CERTIFIED PUBLIC ACCOUNTANT
133 E. WADDIL STREET
MARKSVILLE, LOUISIANA

CITY COURT OF MARKSVILLE, LOUISIANA

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Albert R. Leger
CERTIFIED PUBLIC ACCOUNTANT
(A Professional Corporation)

P.O. BOX 25 • 133 E. WADDIL • MARKSVILLE, LA 71351 - 0025 • OFFICE: (318) 253-5660 • FAX (318) 253-8681

ACCOUNTANT'S COMPILATION REPORT

The Honorable Angelo J. Piazza III, Judge
City Court of Marksville
P. O. Box 361
Marksville, Louisiana 71351

We have compiled the accompanying general purpose financial statements of the City Court of Marksville, Louisiana as of and for the year ended December 31, 1995, and the accompanying supplementary information, which is presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Albert R. Leger

February 12, 1996



Albert R. Leger
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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Angelo J. Piazza III, Judge
City Court of Marksville
P. O. Box 361
Marksville, Louisiana 71351

We have examined management's assertion about the City Court of Marksville, Louisiana's compliance with the laws specified in the Louisiana Attestation Questionnaire during the year ended December 31, 1995 included in the accompanying Louisiana Attestation Questionnaire. Management is responsible for the City Court of Marksville, Louisiana's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City Court of Marksville, Louisiana's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and accordingly, included examining, on a test basis, evidence about the City Court of Marksville, Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City Court of Marksville, Louisiana's compliance with specified requirements.

Our examination disclosed the following material noncompliance with LSA-RS 24:513 applicable to the City Court of Marksville, Louisiana during the year ended December 31, 1995.

Louisiana Revised Statute 24:513 states that the Legislative Auditor may, at his discretion, accept audits prepared by licensed certified public accountants provided that among other requirements, such audits are

completed within six months of the close of the entity's fiscal year. Even though the compilation of the City Court of Marksville's financial statements for the year ended December 31, 1995 was completed within the six month period, the City Court of Marksville's compilation report for the year ended December 31, 1995 was not issued to the Legislative Auditor before the end of the six month period due to an oversight in mailing the report.

In our opinion, except for the material noncompliance described in the third paragraph, management's assertion that the City Court of Marksville, Louisiana complied with the aforementioned requirements for the year ended December 31, 1995 is fairly stated, in all material respects.

A handwritten signature in cursive script that reads "James A. Seeger". The signature is written in dark ink and is positioned above the date.

February 12, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

CITY COURT OF MARKSVILLE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	Governmental Fund Type <u>Special Revenue</u>	Fiduciary Fund Type <u>Agency</u>	Account Group General Fixed Assets	Totals (Memorandum Only) 1995
<u>ASSETS</u>				
Cash	\$ 3,189	\$10,315	\$ -	\$ 13,504
NSF receivable	-	125	-	125
Garnishment receivable	-	73	-	73
Due from other funds	464	236	-	700
Office furniture and equipment	<u>-</u>	<u>-</u>	<u>8,727</u>	<u>8,727</u>
Total assets	<u>\$ 3,653</u>	<u>\$10,749</u>	<u>\$ 8,727</u>	<u>\$ 23,129</u>
<u>LIABILITIES</u>				
Bank overdraft	\$ -	\$ 332	\$ -	\$ 332
Accounts payable	8,776	-	-	8,776
Payroll taxes payable	14,806	-	-	14,806
Garnishment payable	-	2	-	2
Notes payable	550	-	-	550
Advance civil fees	-	10,415	-	10,415
Due to other governmental units	2,500	-	-	2,500
Due to other funds	<u>700</u>	<u>-</u>	<u>-</u>	<u>700</u>
Total liabilities	<u>\$27,332</u>	<u>\$10,749</u>	<u>\$ -</u>	<u>\$ 38,081</u>
<u>FUND EQUITY</u>				
Investment in general fixed assets	\$ -	\$ -	\$ 8,727	\$ 8,727
Fund Balance-Unreserved and Undesignated (Deficit)	<u>(23,679)</u>	<u>-</u>	<u>-</u>	<u>(23,679)</u>
Total fund equity (Deficit)	<u>\$ (23,679)</u>	<u>\$ -</u>	<u>\$ 8,727</u>	<u>\$ (14,952)</u>
Total liabilities and fund equity	<u>\$ 3,653</u>	<u>\$10,749</u>	<u>\$ 8,727</u>	<u>\$ 23,129</u>

See accompanying notes and accountant's report
>>>Unaudited<<<

CITY COURT OF MARKSVILLE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1995

<u>REVENUES</u>	<u>Special Revenue</u>
Bonds, fines, and court costs	\$ 77,674
Miscellaneous revenue	<u>112</u>
Total revenues	\$ <u>77,786</u>
<u>EXPENDITURES</u>	
General government	\$ 85,616
Capital outlay	<u>1,149</u>
Total expenditures	\$ <u>86,765</u>
Excess (deficiency) of revenues over expenditures	\$ (8,979)
Fund Balance - Beginning (Deficit)	\$ <u>(14,700)</u>
Fund Balance - Ending (Deficit)	\$ <u>(23,679)</u>

See accompanying notes and accountant's report
>>>Unaudited<<<

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court of Marksville was created under the authority of Chapter 7 of Title 13 of the Louisiana Revised Statutes (LRS). The statutes provides for the territorial jurisdiction, powers, authority, functions, election or appointment, tenure, and compensation of the judge, clerk, and marshal or constable of the various city courts throughout the state. The City Court's criminal jurisdiction, as provided by LRS 13:1894, is limited to the trial of offenses committed within its territorial jurisdiction that are not punishable by imprisonment at hard labor, including the trial of cases involving the violation of any city or parochial ordinance. In addition, the judge may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all cases not capital. The City Court's civil jurisdiction, as provided by LRS 13:1891, is provided in the applicable provisions of the Louisiana Code of Civil Procedure.

The city judge, as provided by LRS 13:1872, is elected for a term of six years and, except as otherwise provided in LRS 13:1875, receives an annual salary payable monthly by the City of Marksville and the Avoyelles Parish Police Jury.

The city clerk, as provided by LRS 13:1884, is appointed by the judge of the City Court and serves at the pleasure of the judge until a successor is appointed. The clerk is responsible for the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by LRS 13:1879, is elected for a term of six years and receives an annual salary as enumerated in LRS 13:1883. The marshal is the executive officer of the court and executes the orders and mandates of the court, making arrests and preserving the peace. He has the same authority as a sheriff.

The City Court of Marksville has special provisions that are enumerated under LRS 13:2488.51-59. These statutes govern the court's rules of conduct, salary and fees of the judge, salaries of the marshal and the clerk, collection of the fines, forfeitures, penalties and costs, and cost of criminal matters.

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the City Court of Marksville, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the City Court includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the city judge and marshal as independently elected municipal officials. The authority of the City Court, its operations and legal responsibility, is autonomous from that of the City of Marksville.

C. FUND ACCOUNTING

The accounts of the City Court are organized on the basis of funds and an account group, 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 comprises its assets, liabilities, fund equity, revenues, and expenditures. 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 general purpose financial statements are described as follows:

Governmental Funds are used to account for the City Court's general government activities and include the following types:

Special Revenue Funds

The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Funds account for assets held by the City Court in a trustee capacity or as an agent on behalf of others and include the following:

Agency Funds

The agency funds account for assets held by the City Court in a custodial capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the
(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Revenues

Fines and court costs are recognized when the court is entitled to the funds (1) when the defendant has entered a guilty plea and agreed to forfeit the bond, or (2) when the court has found the defendant guilty of the charged offense and has ordered the defendant to pay the appropriate fine and cost of the court.

Expenditures

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

E. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual cost is not available.

The City Court of Marksville has no long-term obligations at December 31, 1995.

F. BUDGETS AND BUDGETARY ACCOUNTING

Louisiana Local Government Budget Act, LSA-R.S. 39:1301-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year. As the Governmental Fund Types each had expenditures under \$250,000, no formal budget was prepared or adopted by the Court for the two years ended December 31, 1995.

(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

G. CASH

Cash includes amounts in demanded deposits and time deposits in local financial institutions.

H. ACCUMULATED UNPAID VACATION, SICK-PAY, AND OTHER EMPLOYEE BENEFITS

Employees of the City Court of Marksville are not covered under any specific sick-leave policy. Employees are granted 10 days of vacation leave annually. It is the City Court's policy that unused compensated absences lapse at the end of each year. Therefore, no accruals for accumulated unused compensated absences have been made in these general purpose financial statements.

I. TOTAL COLUMNS ON COMBINED STATEMENTS-OVERVIEW

The total columns on the combined statements-overview 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 general accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2. CASH

At December 31, 1995, the City Court has cash (book balances) totaling as follows:

Petty cash	\$ 50
Demand deposits	<u>13,122</u>
Total	<u>\$13,172</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or regulating 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, 1995, the City Court has \$18,661 in deposits (collected bank balances). These deposits are secured from risk by \$18,661 of federal deposit insurance.

Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 3. INTERFUND RECEIVABLES, PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental fund type:		
Special Revenue Funds-		
Civil Court Maintenance	\$ -	\$ 236
Criminal Court Operating Fund	464	-
City Court Marshal's Fund	-	464
Fiduciary fund type:		
Agency fund-		
Civil Fees Fund	100	-
Civil Court Garnishment Fund	<u>136</u>	<u>-</u>
	<u>\$ 700</u>	<u>\$ 700</u>

NOTE 4. NOTES PAYABLE - CURRENT

City Court of Marksville, Louisiana's obligation under notes payable consist of the following at December 31, 1995:

The Judge loaned city court \$550 of his personal monies due at no specific maturity date with no interest \$ 550

Total Notes Payable-Current at December 31, 1995 \$ 550

NOTE 5. DUE TO OTHER GOVERNMENTAL UNITS

Under the prior administration, the City Court of Marksville owed the Sheriff of Avoyelles Parish \$3,000 under an intergovernmental loan agreement, the terms of which are unknown to the present administration. During the present administration, the City Court of Marksville has paid \$500 on this loan leaving a balance of \$2,500.

NOTE 6. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	1995		Balance December 31, 1995
		<u>Additions</u>	<u>Retirements</u>	
Office Furniture and Equipment	<u>\$7,578</u>	<u>\$1,149</u>	<u>\$ -</u>	<u>\$8,727</u>

Because there was insufficient accounting records from the prior administration of the City Court of Marksville and no original purchase documents were available for determining the cost or age of general fixed

(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

assets purchased under that administration, \$2,375 of office furniture and equipment was estimated by physically inspecting the condition of the equipment and furniture and using acquisition costs of like equipment and furniture.

NOTE 7. CHANGES IN AGENCY FUND ASSETS AND LIABILITIES

A summary of changes in Agency Fund assets and liabilities follows:

CIVIL COURT FUND

	Balance January 1, 1995	1995		Balance December 31, 1995
		Additions	Deductions	
<u>ASSETS</u>				
Cash	\$ 8,020	\$ 39,395	\$37,100	\$10,315
Due from other funds	-	100	-	100
Total assets	\$ <u>8,020</u>	\$ <u>39,495</u>	\$ <u>37,100</u>	\$ <u>10,415</u>
<u>LIABILITIES</u>				
Advance Civil Fees Due to Civil Court Maintenance Fund	\$ 8,020	\$ 19,827	\$17,432	\$10,415
Due to City Judge	-	2,310	2,310	-
Due to City Marshal	-	10,893	10,893	-
Due to Judge's Supplemental Fund	-	2,122	2,122	-
Due to Other Governmental Agencies	-	3,289	3,289	-
Total liabilities	\$ <u>8,020</u>	\$ <u>39,495</u>	\$ <u>37,100</u>	\$ <u>10,415</u>

CRIMINAL COURT BONDS AND
FINES FUND

ASSETS

Cash	\$ -	\$111,682	\$111,682	\$ -
NSF Receivable	-	351	226	125
Total assets	\$ <u>-</u>	\$ <u>112,033</u>	\$ <u>111,908</u>	\$ <u>125</u>

(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

	Balance January 1, 1995	1995		Balance December 31, 1995
		Additions	Deductions	
<u>LIABILITIES</u>				
Bank Overdraft	\$ -	\$ 125	\$ -	\$ 125
Due to Criminal Court Fund	-	65,682	65,682	-
Due to City of Marksville	-	17,536	17,536	-
Due to District Attorney	-	5,410	5,410	-
Due to Crime Lab	-	6,995	6,995	-
Due to Crime Victim's Fund	-	1,507	1,507	-
Due to Law Officer Training	-	1,082	1,082	-
Due to Police Jury	-	416	416	-
Due to Indigent Defender Board	-	4,183	4,183	-
Due to City Court Marshal's Fund	-	5,410	5,410	-
Due to City Court Police Officer Witness Fund	-	2,730	2,730	-
Due to City Court Clerk's Fund	-	416	416	-
Due to Judicial Administration	-	541	541	-
	<u>\$ -</u>	<u>\$112,033</u>	<u>\$111,908</u>	<u>\$ 125</u>

CIVIL COURT GARNISHMENT FUND

ASSETS

Cash	\$ -	\$ 24,589	\$ 24,589	\$ -
Due From Other Funds	18	289	171	136
Garnishment Receivable	-	73	-	73
	<u>\$ 18</u>	<u>\$ 24,951</u>	<u>\$ 24,760</u>	<u>\$ 209</u>

LIABILITIES

Bank Overdraft	\$ 18	\$ 207	\$ 18	\$ 207
Garnishment Payable	-	23,229	23,227	2
Due to City Marshal	-	1,515	1,515	-
	<u>\$ 18</u>	<u>\$ 24,951</u>	<u>\$ 24,760</u>	<u>\$ 209</u>

(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

NOTE 8. RETIREMENT COMMITMENT

All employees of the City Court participate in the social security retirement system except for the City Judge who participates in the Louisiana State Employees' Retirement System.

Louisiana State Employees' Retirement System

The City Court Judge participates in the Louisiana State Employees' Retirement System (the System), a cost-sharing multiple-employer public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All elected or appointed officials are eligible to participate in the System. Members of the System may retire at age 70 without regard to the number of years of creditable service as a judge, at age 55 with 12 years of creditable service as a judge, and at age 50 with 20 years of creditable service, at least 12 years of which were as a judge. In addition, any person who has accumulated a total of 18 years of creditable service as a judge can retire without regard to age.

The basic annual retirement benefit for most members is equal to 2.5% of the average compensation for their 36 highest consecutive earning months 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 and court officers and certain elected officials receive an additional annual retirement benefit equal to 1% of the average compensation multiplied by the number of years of creditable service in the respective capacities.

Average compensation is defined as the member's average annual earned compensation for the period of 36 consecutive months of employment during which the member's total earned compensation was greatest. The maximum annual retirement benefit cannot be more than the lessor of 100% of average compensation, or, for individuals joining the System after January 1, 1990, of specific dollar amounts of actuarially determined monetary limits which vary depending upon the member's age at retirement. When a member has earned benefits equal to one hundred percent of his average compensation, no further contribution shall be required of him. The Court, however, must continue to pay to the System the employer's contribution.

A member may elect to receive his retirement benefits under any of four different options providing for a reduced retirement benefit payable throughout his life. These options may include certain benefits paid to his designated beneficiary after his death as an alternative to the preceding basic retirement benefit. The System also provides death and disability benefits. Benefits are established by state statute.

(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

Contributions to the System are based on a percentage of gross compensation. Covered employees are required to contribute 11.5% to their earnings to the plan. The Court contributed 11.9% for 1995. Contributions are also established by state statute.

Although, contributions are determined by state statute rather than actuarial calculations, actuarially required contributions are determined for the System. The following provides certain disclosures for the City Court of Marksville of the System that are required by GASB Codification Section P20.127:

	Year Ended <u>December 31, 1995</u>
City Court:	
Total eligible payroll	\$ 10,893
Covered payroll	10,893
Actuarially required contribution for the entire system:	
Dollar amount	\$ 315,010,965
Percent of payroll	20.3%
Actuarially required contribution for City Court:	
Dollar amount	\$ 2,699
Percent of total actuarially required contribution	.0009%
Statutorily required contribution for City Court:	
Employer	\$ 1,446
Employee	1,253
Total	<u>\$ 2,699</u>
Actual contribution for City Court:	
Employer	\$ 1,446
Employee	1,253
Total	<u>\$ 2,699</u>
Pension benefit obligation	\$5,696,909,256
Assets	<u>3,589,501,958</u>
Unfunded pension benefits obligations	<u>\$2,107,407,298</u>

The pension benefits obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the

(Continued)

CITY COURT OF MARKSVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of asset and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995 actuarial valuation report. The City Court does not guarantee the benefits granted by the System.

(Concluded)

SUPPLEMENTARY INFORMATION

SPECIAL REVENUE FUNDS

These funds account for revenues generated from assessments of court cost which are imposed in association with both criminal and civil cases heard by the court.

Civil Court Maintenance Fund:

This fund is used to account for various maintenance and repair costs associated with the operation of the Civil Division of the City Court. Revenues consist of \$10 per each civil court case filed.

Criminal Court Operating Fund:

This fund is used to account for various costs associated with the operations of both the Civil and Criminal Divisions of the City Court. Revenues consist of court costs levied in connection with non-civil cases.

City Court Clerk's Fund:

This fund is used to account for the City Court's Clerks' travel and convention costs. Revenues consist of court costs levied in connection with non-civil cases.

City Court Marshal's Fund:

This fund is used to account for the Marshal's services associated with the Civil and Criminal Divisions of the City Court and various other costs associated with the operations of the Civil Division of the City Court, i.e. postage and utilities. Revenues consist of court costs levied in connection with civil and non-civil cases.

City Court Police Officers Witness Fund:

This fund is used to account for payments to off-duty police officers for their testimonies in connection with civil and non-civil cases. Revenues consist of court costs levied in connection with non-civil cases.

CITY COURT OF MARKSVILLE, LOUISIANA

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 DECEMBER 31, 1995

	<u>Civil Court Maintenance Fund</u>	<u>Criminal Court Maintenance Fund</u>
<u>REVENUES</u>		
Bonds, fines, and court costs	\$ 2,010	\$ 65,435
Miscellaneous revenues	<u> -</u>	<u> -</u>
Total revenues	\$ <u>2,010</u>	\$ <u>65,435</u>
 <u>EXPENDITURES</u>		
General government-		
Salaries	\$ -	\$ 47,129
Payroll taxes	-	3,528
Contract labor	-	-
Retirement	-	1,446
Insurance	-	288
Dues and subscriptions	-	708
Professional services	-	8,354
Office expense and supplies	1,434	4,038
Repairs and maintenance	145	194
Utilities and telephone	-	5,983
Rents	-	-
Penalties and interest	-	2,059
Miscellaneous	-	483
Uniforms	-	20
Paid to witnesses	-	-
Travel	469	-
Capital outlay	<u> -</u>	<u> -</u>
Total expenditures	\$ <u>2,048</u>	\$ <u>74,230</u>
 Excess (deficiency) of revenues over expenditures	 \$ (38)	 \$ (8,795)
 Fund Balance - Beginning	 \$ <u>411</u>	 \$ <u>(17,124)</u>
Fund Balance - Ending	<u>\$ 373</u>	<u>\$ (25,919)</u>

See accountant's
 >>>Unaudited<<<

<u>City Court Clerk's Fund</u>	<u>City Court Marshal's Fund</u>	<u>City Court Police Officers Witness Fund</u>	<u>Total 1995</u>
\$ 476	\$ 6,768	\$ 2,985	\$ 77,674
-	112	-	112
<u>\$ 476</u>	<u>\$ 6,880</u>	<u>\$ 2,985</u>	<u>\$ 77,786</u>
\$ -	\$ -	\$ -	\$ 47,129
-	-	-	3,528
-	2,745	-	2,745
-	-	-	1,446
-	1,582	-	1,870
-	36	-	744
-	-	-	8,354
-	99	-	5,571
-	1,214	-	1,553
-	-	-	5,983
-	140	-	140
-	-	-	2,059
-	150	-	633
-	447	-	467
-	-	2,925	2,925
-	-	-	469
-	1,149	-	1,149
<u>\$ -</u>	<u>\$ 7,562</u>	<u>\$ 2,925</u>	<u>\$ 86,765</u>
\$ 476	\$ (682)	\$ 60	\$ (8,979)
<u>360</u>	<u>1,253</u>	<u>400</u>	<u>(14,700)</u>
<u>\$ 836</u>	<u>\$ 571</u>	<u>\$ 460</u>	<u>\$ (23,679)</u>

report.