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CITY COURT OF SULPHUR
IN AND FOR WARD FOUR

SULPHUR, LOUISIANA

A COMPONENT UNIT OF
THE CITY CITY OF SULPHUR, LOUISIANA

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended June 30, 1997

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: FEB 23 1998



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CITY COUNCIL OF SULPHUR IN AND FOR MARRIAGE
SULPHUR, LOUISIANA
A COMPONENT UNIT OF THE CITY OF SULPHUR, LOUISIANA
ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
June 30, 1997

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Mitch & Company
A Professional Corporation

Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

Honorable Steven Brummond, Judge
City Court of Sulphur in and for Ward Four
A Component Unit of the City of Sulphur, Louisiana
City Council, City of Sulphur
Sulphur, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of Sulphur in and for Ward Four, Sulphur, Louisiana, a component unit of the City of Sulphur, Louisiana, 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 City Court of Sulphur in and for Ward Four, Sulphur, Louisiana'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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These 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 City Court of Sulphur in and for Ward Four, Sulphur, Louisiana, a component unit of the City of Sulphur, Louisiana, 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 December 22, 1997 on our consideration of the City Court of Sulphur in and for Ward Four, Sulphur, Louisiana's internal control over financial reporting and our tests of the compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City Court of Sulphur in and for Ward Four, Sulphur, Louisiana taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements.

Honorable STEVEN Broussard, Judge
City Court of Sulphur in and for Ward Four
A Component Unit of the City of Sulphur, Louisiana
City Council, City of Sulphur
Page 2

Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Miras & Company, CPAs, A/C

Miras & Company, CPAs, A/C
December 18, 1991

M & C

GENERAL PURPOSE FINANCIAL STATEMENTS

CITY COUNTY OF JEFFERSON IN AND FOR BOND FUND
 A COMPONENT UNIT OF THE CITY OF JEFFERSON, MISSISSIPPI
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1997

	Governmental		Revenue		Totals	
	Fund	General	Group	Special	Governmental	Activity
	-----	-----	-----	-----	-----	-----
	Fund	Account	Fund	Account	1997	1996
ASSETS						
Cash	\$ 30,800	\$ -	\$ 70,880	\$ -	\$ 101,680	\$ 109,700
Prepaid expenses	6,438	-	6,438	-	6,438	5,720
Enclosed assets:						
Cash	180,704	-	180,704	-	180,704	182,704
General fund assets	-	-	-	-	-	173,500
TOTAL ASSETS	\$ 317,942	\$ -	\$ 338,822	\$ -	\$ 338,822	\$ 461,624
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable	\$ 1,788	\$ -	\$ 1,788	\$ -	\$ 1,788	\$ 2,400
Payable to other governmental units	-	-	-	-	-	-
Bond bonds payable	5,741	-	5,741	-	5,741	5,741
Funds payable	-	-	-	-	-	3,990
TOTAL LIABILITIES	\$ 7,529	\$ -	\$ 7,529	\$ -	\$ 7,529	\$ 12,131
Fund equity:						
Investment in general fund assets	-	180,704	180,704	-	180,704	185,500
Fund balances:						
Reserved	189,965	-	189,965	-	189,965	190,887
Unreserved - undesignated	72,448	-	72,448	-	72,448	213,985
TOTAL FUND EQUITY	262,413	180,704	443,117	-	443,117	348,492
TOTAL LIABILITIES AND FUND EQUITY	\$ 325,142	\$ 180,704	\$ 443,117	\$ -	\$ 443,117	\$ 461,624

See accompanying notes.

CITY COUNCIL OF SULPHUR IN AND FOR WARD FOUR
 A COMPANIED TOWN OF THE CITY OF SULPHUR, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - GOVERNMENTAL FUND TYPE
 YEAR ENDED JUNE 30, 1987

	<u>1987</u>	<u>1986</u>
REVENUES		
Civil Fees	\$ 125,454	\$ 82,194
COURT COSTS	482,500	512,744
FINES	188,478	204,820
INTEREST INCOME	5,788	4,084
Miscellaneous	<u>8,562</u>	<u>12,580</u>
TOTAL REVENUES	<u>800,782</u>	<u>816,422</u>
EXPENDITURES		
General government.	288,782	178,348
Capital outlay	<u>28,223</u>	<u>28,822</u>
	317,005	207,170
Transfers out:		
Calcasieu Parish District Attorney	25,812	27,560
Calcasieu Parish Sheriff	7,000	4,247
City of Sulphur	154,728	178,984
Indigent Defender Fund	141,884	168,913
La. Commission on Law Enforcement	18,880	28,573
Library Fund	4,836	8,812
Louisiana Rehabilitation Center	28,850	21,000
Louisiana State Police Training Academy	8,875	6,625
Parish of Calcasieu	180,213	158,848
Southwest Regional Crime Lab	49,548	58,877
Supreme Court of Louisiana	10,884	21,657
Crime Stoppers	812	-
Ward & Marshall	<u>42,428</u>	<u>63,527</u>
TOTAL EXPENDITURES	<u>596,812</u>	<u>522,829</u>
EXCESS OF REVENUES OVER EXPENDITURES	203,970	293,593
FUND BALANCE AT BEGINNING OF YEAR	<u>264,852</u>	<u>281,743</u>
FUND BALANCE AT ENDING OF YEAR	<u>\$ 468,942</u>	<u>\$ 575,336</u>

See accompanying notes.

CITY COURT OF SHELPER IN AND FOR WARD FOUR
A COMPOSED UNIT OF THE CITY OF SHELPER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
June 30, 2007

INTRODUCTION

The City Court of Shelper in and for Ward Four was created under the authority of LAH-RR 15-1871-2012.

The City Court of Shelper in and for Ward Four is a City/Ward Court handling Traffic and misdemeanor criminal matters, civil matters with money jurisdiction not exceeding \$25,000 and juvenile matters.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Presentation

The accompanying general purpose financial statements of the City Court of Shelper in and for Ward Four 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.

b. Reporting Entity

As the governing authority of the City, for reporting purposes, the City of Shelper, Louisiana is the financial reporting entity for the City of Shelper, Louisiana. The financial reporting entity consists of (a) the primary government (City of Shelper, Louisiana), (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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the City of Shelper, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the City of Shelper to impose its will on the organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City of Shelper.
2. Organizations for which the City of Shelper does not appoint a voting majority but are fiscally dependent on the City of Shelper.

CITY COURT OF BALTIMORE IS ISSUED FOR BOND FORM
A COMPONENT UNIT OF THE CITY OF BALTIMORE, MARYLAND
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the City of Baltimore provides office space, courtyards, salaries and other operating expenses, it is fiscally dependent on the City of Baltimore and the City Court of Baltimore is and for Ward Four was determined to be a component unit of the City of Baltimore, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the City Court and do not present information on the City of Baltimore, the general government services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

By applying the above criteria, there are no component units of the City Court of Baltimore is and for Ward Four.

C. Fund Accounting

The City Court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the City Court are classified as governmental funds. Governmental funds account for the City Court's general activities, including the collection and disbursement of specific or legally restricted revenues, the acquisition or construction of general fund assets, and the servicing of general long-term debt. Governmental funds of the City Court include:

1. General Fund--the general operating fund of the City Court and accounts for all financial resources, except those required to be accounted for in other funds.

ACCOUNT GROUPS

Official Fixed Assets Account Group - 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.

CITY COURT OF SULLYVILLE IS AND FOR GRAND JURY
A COMPONENT UNIT OF THE CITY OF SULLYVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both 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 be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

All revenues are not susceptible to accrual because generally they are not measurable until received in cash.

E. Cash, Cash Equivalents, and Investments

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

Under state law, the City Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the City Court 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.

F. Prepaid Items

The City Court records as a current asset, expenditures paid during the year they will benefit future periods. Only the current portion is recorded as an expenditure in the current period.

G. RESTRICTED ASSETS

Restricted assets on the combined balance sheet represent amounts which have accumulated in accordance with local laws, accrued judicial fees, fines and civil proceedings deposits.

CITY COURT OF SHELBY IN AND FOR BARD FOUR
A COMPONENT UNIT OF THE CITY OF SHELBY, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

B. Legal Compliance - Budgets

The City Court does not prepare a budget, based on an Attorney General's opinion issued in 1988, which stated Courts were exempt from the local budget law. Therefore, the Combined Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund Type is not presented.

C. General Fixed Assets

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in the governmental fund, and the related assets are reported in the General Fixed Assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. The costs of annual maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the General Fixed Assets account group are not depreciated.

D. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the Governmental Fund. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for accumulating accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement. At June 30, 1997 the City Court's liability for compensated absences could not be reasonably estimated.

E. Total Columns on Combined Statements

Total columns on the financial statements are captioned "non-audited only" to indicate that they are presented only to facilitate financial analysis. But, in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidated basis.

CITY COURT OF BALTIMORE IN AND FOR BUREAU FOUR
& COMPANIES PART OF THE CITY OF BALTIMORE, MARYLAND
STATE TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City Court's financial position and operations.

NOTE 4 - CASH AND CASH EQUIVALENTS

As June 30, 1997 the City Court has cash and cash equivalents (bank balances) totaling \$188,598 as follows:

Demand deposits	\$ 74,088
Interest-bearing demand deposits	104,410
Time deposits	-
Other	-
Total	<u>\$ 178,498</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. As June 30, 1997, the City Court has \$188,498 in deposits (including bank balances). These deposits are secured from risk by \$186,498 of Federal deposit insurance and \$20,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (FARM Category II).

Even though the pledged securities are considered uncollateralized (Category II) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 28:2724 imposes a statutory requirement on the custodial bank to administer and hold the pledged securities within 10 days of being notified by the City Court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 5 - PREPAID EXPENSES

Prepaid expenses consists of maintenance service contracts on various office equipment.

NOTE 6 - CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

CITY COURT OF BALTIMORE IS AND FOR SAID COURT
 A COMPONENT UNIT OF THE CITY OF BALTIMORE, MICHIGAN
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1977

NOTE 4 - PLANS OF GENERAL FINANCIAL ASSISTANCE

	Balance July 1, 1976	Net Additions	Balance June 30, 1977
Office equipment : : :	\$ 142,570	\$ 15,000	\$ 157,570
Office furniture : : :	25,500	25	25,525
	<u>\$ 168,070</u>	<u>\$ 15,025</u>	<u>\$ 183,095</u>

NOTE 5 - RETIREMENT PLANS

Substantially all employees of the City Court are eligible to participate in the Municipal Employees' Retirement System. Judge Steven Brinkman is eligible to participate in the Louisiana State Employees' Retirement System.

Plan Description. Substantially all employees of the City Court are eligible to participate in the Municipal Employees' Retirement System, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Membership is mandatory as a condition of employment beginning on date employed if the employee is working on a permanent regularly scheduled basis of at least 20 hours per week, not participating in another public funded retirement system and under age 60 as date of employment. Elected officials are considered full time employees and must be included if they meet eligibility requirements. Members are eligible for retirement benefits when they meet one of the following:

1. Any age with thirty or more years of creditable service.
2. Age 55 with twenty-five years of creditable service.
3. Age 60 with a minimum of ten years of creditable service.
4. Disability requires five years of creditable service.
5. Survivors benefits require five years creditable service at death of member.

The monthly amount of the retirement allowance for any member shall consist of an amount equal to three percent of the member's final compensation multiplied by his years of creditable service.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Municipal Employees' Retirement System, 7827 Office Park Blvd, Baton Rouge, LA, 70804.

CITY COURT OF BELLEVUE IN AND FOR WARD FOUR
A COMPENSED UNIT OF THE CITY OF BELLEVUE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
June 30, 1993

NOTE 5 - PENSION PLANS

Funding Policy. Members are required by state statute to contribute 5.25 percent of their annual covered salary and the City Court is required to contribute at an actuarially determined rate. The current rate is 4.75 percent of annual covered payroll. The contribution requirements of plan members and the City Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City Court's contributions to the System for the years ending June 30, 1991, 1992, and 1993, were \$1,265, \$1,426, and \$-0-, respectively, equal to the required contributions for each year.

Plan Description. Judge Edwin Brantner of the City Court of Bellevue, is a member of the Louisiana State Employees' Retirement System, a non-union, single-employer defined benefit pension plan administered by a separate board of trustees.

Any person legally occupying a position in state service except those specifically exempted from participation are eligible to participate in the System.

Eligibility for retirement benefits:

Written applications to the Board and,

1. Member has attained age 48 and 18 years of accredited service, or age 54 and 20 years of accredited service, or at any age and 28 years of accredited service.
2. Certain members of the Department of Public Safety and Corrections, 28 years of accredited service at any age (age 55 if employed after August 15, 1980, 18 year of service).
3. Service as a judge or court officer, 18 years of creditable service regardless of age, or age 58 and 20 years of accredited service, or age 60 and 12 years of accredited service, or age 70 without regard to accredited service.
4. Members of the legislature, governor, lieutenant governor and state treasurer, 18 years of such service without regard to age, or age 60 with 20 years of accredited service with 12 years of such service, or age 70 with 12 years of such service.

Benefits:

1. Annual pension equal to 2% percent of average compensation for each year of creditable service, plus \$200 supplemental benefit.
2. Annual pension equal to 2% percent of average compensation for each year of creditable service, plus \$200 supplemental benefit.

CITY COURT OF BULWER IS AND FOR MISSISSIPPI
A COMPONENT UNIT OF THE CITY OF BULWER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
June 30, 1997

NOTE 3 - PENSION PLAN

3. Annual pension equal to 18 percent of average compensation for each year of creditable service as a judge or court officer, plus benefits described in 1) above for other state service.
4. Annual pension equal to 18 percent of average compensation for each year of creditable service as a legislator, governor, lieutenant governor, employees of the legislature or state treasurer, plus benefit described in 1) above for other state 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 84213, Baton Rouge, LA, 70804-0213.

Funding Policy. Members are required by state statute to contribute 12.5 percent of their annual covered salary and the City Court is required to contribute at an actuarially determined rate. The current rate is 11.8 percent of annual covered payroll. The contribution requirements of plan members and the City Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:283, the employer contributions are determined by actuarial valuations and are subject to change each year based on the results of the valuation for the prior fiscal year. The City Court's contributions to the System for the years ending June 30, 1997, 1996, and 1995, were \$2,336, \$1,883, and \$1,776, respectively, equal to the required contributions for each year.

the study. The first author (SM) was the primary investigator and was responsible for the design, data collection, and data analysis.

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SUPPORTING SCHEDULE

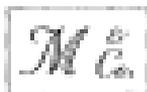
Activity	Duration	Frequency	Location	Resources
1. Introduction	10 min	1	Classroom	PowerPoint
2. Objectives	10 min	1	Classroom	PowerPoint
3. Theory	20 min	1	Classroom	PowerPoint
4. Practice	30 min	1	Classroom	PowerPoint
5. Evaluation	10 min	1	Classroom	PowerPoint
6. Conclusion	10 min	1	Classroom	PowerPoint
7. Q&A	10 min	1	Classroom	PowerPoint
8. Summary	10 min	1	Classroom	PowerPoint
9. Homework	10 min	1	Classroom	PowerPoint
10. Final Review	10 min	1	Classroom	PowerPoint
11. Feedback	10 min	1	Classroom	PowerPoint
12. Closing	10 min	1	Classroom	PowerPoint
13. Total	150 min	1	Classroom	PowerPoint

CITY COURT OF NEW ORLEANS IN AND FOR SAID PARISH
 A CORPORATE BODY OF THE CITY OF NEW ORLEANS, LOUISIANA
 COMPARATIVE SCHEDULE OF GENERAL GOVERNMENT EXPENDITURES - GOVERNMENTAL FUND TYPE
 Years Ended June 30, 1997 and 1996

	1997	1996
Attorney, witness and courier fees	\$ 18,998	\$ 9,181
Audit fees	2,389	2,882
Bank and credit card charges	878	451
Civil fees - Judge and Marshall	23,181	22,484
Clerical	48,860	38,983
Conventions and seminars	8,465	5,799
Court cost refunds	13,946	18,122
Deeds	839	885
Insurance	2,588	2,325
Industrial agencies	8,138	8,627
Judge ad hoc	-	250
Legal advertising	556	459
Library	5,165	3,258
Miscellaneous	9,171	8,284
Municipalities services	11,249	8,073
Office supplies and expenses	28,322	28,656
Post control	80	490
Reconciliation of judgment	4,253	2,384
Repairs and maintenance	19,750	8,488
Retirement funds - Clerical	1,500	1,920
Retirement funds - Judge	2,079	1,912
Supplementary state fees	18,253	12,415
Taxes	814	1,868
Telephone	2,325	3,884
	<u>\$ 288,741</u>	<u>\$ 218,289</u>

See accompanying notes.

INDEPENDENT MEMBERS' REPORT SECTION



Mirco & Company
A Professional Corporation

Certified Public Accountants

Members
American Institute of Certified Public Accountants
Louisiana Institute of Certified Public Accountants
Firm Name: Mirco & Company, L.P.

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

Honorable Steven Brownard, Judge
City Court of Sulphur in and for Ward Four,
a Component Unit for the City of Sulphur, Louisiana
City Council, City of Sulphur
Sulphur, Louisiana

We have audited the financial statements of the City Court of Sulphur in and for Ward Four, Sulphur, Louisiana, a component unit of the City of Sulphur, Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated December 12, 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 City Court of Sulphur in and for Ward Four'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 statement 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 City Court of Sulphur in and for Ward Four'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect the City Court of Sulphur in and for Ward Four's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings as item FF-1.

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.

Honorable Steven Broussard, Judge
City Court of Sulphur in and for Ward Four
A Component Unit of the City of Sulphur, Louisiana
City Council, City of Sulphur
Sulphur, Louisiana
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Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider item FT-1 to be a material weakness.

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

Winters & Company, CPAs, LLC

Winters & Company, CPAs, LLC
December 12, 2024

W & C

CITY COURT OF BELLEVUE IS AND FOR WAIVER FOLLO
A COMPONENT UNIT OF THE CITY OF BELLEVUE, WASHINGTON
SCHEDULE OF FINDINGS
June 25, 1997

10-1 Reportable Condition and Material Weakness

Condition: The City Court does not have adequate segregation of duties within its internal control structure. However, because of the City Court's size and resources, proper segregation of duties is not feasible.

We note this was a prior year finding also.