



City Court of Minden
Webster Parish, Louisiana

Compiled General Purpose Financial Statements
And Independent Accountant's Report on
Applying Agreed-Upon Procedures
December 31, 1998 and 1999

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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 July 30 1999

City Court of Minden

Webster Parish, Louisiana

December 31, 1998 and 1999

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City Court of Minden
 Webster Parish, Louisiana

EXHIBIT A

Combined Balance Sheet
All Fund Types and Account Groups
December 31, 1998

	Governmental Fund Type		Proprietary Fund Type			Assets/Equity		Totals (Memorandum Only)
	General Fund	Capital Construction Fund	General Recreation Fund	Civil Fund	General Fixed Assets			
Assets								
Cash	\$ 9,488	\$ 9,714	\$ 778	\$ 22,824	\$ -	\$ -	\$ 41,814	
Receivables From Other Funds	142						142	
Property and Equipment					20,992		20,992	
Total Assets	\$ 9,630	\$ 9,714	\$ 778	\$ 22,824	\$ 20,992	\$ -	\$ 63,938	
Liabilities and Fund Balances								
Liabilities								
Accounts Payable	\$ 1,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,282	
Due to Governmental agencies and others in various capacities		8,012	778	22,824			31,826	
Other Funds		142					142	
Total Liabilities	\$ 1,282	\$ 8,154	\$ 778	\$ 22,824	\$ -	\$ -	\$ 33,038	
Fund Balances								
Investment in General Fixed Assets					20,992		20,992	
Fund Balance	8,348						8,348	
Total Fund Balances	\$ 8,348	\$ -	\$ -	\$ -	\$ 20,992	\$ -	\$ 29,340	
Total Liabilities and Fund Balances	\$ 9,630	\$ 8,154	\$ 778	\$ 22,824	\$ 20,992	\$ -	\$ 63,018	

See Accompanying Notes to Compiled Financial Statements
 and Accountant's Compilation Report

City Court of Minden

Webster Parish, Louisiana

Exhibit B

Combined Balance Sheet All Fund Types and Account Groups December 31, 1995

	Governmental Fund Type		Proprietary Fund Type			Account Groups		Totals (Governmental Only)
	General Fund	Capital Construction Fund	Debt Service Fund	Utility Fund	General Fixed Assets	Capital Assets		
Assets								
Cash	\$ 2,300	\$ 7,444	\$ 3,424	\$ 10,330	\$ -	\$ -	\$ 20,897	
Receivables								
From Other Funds	142						142	
Property and Equipment					27,073		27,073	
Total Assets	\$ 2,442	\$ 7,444	\$ 3,424	\$ 10,330	\$ 27,073	\$ -	\$ 60,733	
Liabilities and Fund Balances								
Liabilities:								
Accounts Payable	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	
Due to:								
Governmental agencies and others in income capacity		7,282	3,424	10,330			21,036	
Other Funds		142					142	
Total Liabilities	\$ 600	\$ 7,424	\$ 3,424	\$ 10,330	\$ -	\$ -	\$ 21,036	
Fund Balances:								
Investment in General Fund Assets					27,073		27,073	
Fund Balance	\$ 1,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,795	
Total Fund Balances	\$ 1,795	\$ -	\$ -	\$ -	\$ 27,073	\$ -	\$ 28,868	
Total Liabilities and Fund Balances	\$ 2,442	\$ 7,444	\$ 3,424	\$ 10,330	\$ 27,073	\$ -	\$ 60,733	

See Accompanying Notes to Compiled Financial Statements
and Accountants' Compilation Report

City Court of Minden

Webster Parish, Louisiana

Exhibit C

Statements of Revenues, Expenditures and Changes in Fund Balances General Fund for the Years ended December 31, 1996 and 1995

	1996	1995
Revenues		
Cost-Costs and Judge's Fees from Civil Suits	\$ 85,438	\$ 38,833
Cost-Costs from Criminal Cases	105,769	13,000
Protection and Supervision Fees	-	410
Fees - Witness Check Suits	2,882	2,880
Other	6,500	17,440
Total Revenue	200,589	72,563
Expenditures		
Current -		
Judge's Civil Fees	44,447	57,415
Clerks' Supplemental Salaries	88,635	88,637
Confessors	13,438	14,345
Office Supplies and Postage	17,889	8,735
Judge's Supplemental Compensation Fund	9,381	8,118
Witness Fees	7,804	8,837
Audit and Accounting	2,350	5,800
Insurance	5,844	5,200
Judge's Retirement	14,835	8,534
Rent on Office Equipment	2,878	3,343
Miscellaneous	2,802	1,837
Quits and Subscriptions	2,819	894
Telephone	4,215	2,432
Payroll Taxes	1,435	1,841
Repairs and Maintenance - Office Equipment	-	1,755
Capital Outlay		
Equipment Purchases	2,839	314
Debt Service	-	830
Interest on Capital Leases	-	212
Total Expenditures	184,904	152,524
Excess(Deficiency) of Receipts Over Disbursements	15,685	(1,741)
Beginning Fund Balance	1,700	3,441
Ending Fund Balance	\$ 15,685	\$ 1,700

See Accompanying Notes to Compiled Financial Statements
and Accountant's Compilation Report

City Court of Minden

Webster Parish, Louisiana

Notes to the Financial Statements
for the Years Ended December 31, 1995 and 1996

NOTE 1 Summary of Significant Accounting Policies

Reporting Entity

The City Court of Minden (the "Court") is a court of limited jurisdiction and serves Ward 1 of Webster Parish, Louisiana. The Judge of the Court is an elected official. The Court operates autonomously from any other governmental body and is not included in any other governmental "reporting entity".

Fund Accounting

The accounts of the Court are organized on the basis of funds, each of which is considered a separate accounting entity. Revenues are accounted for in these individual funds, based upon the purpose for which they are to be spent and the manner by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund Type

General Fund - The General Fund is the principal fund of the Court and is used to account for the operations of the Court. The various fees and charges due to the Court are accounted for in this fund and all general operating expenditures are paid from this fund.

Fiduciary Fund Type

Agency Funds - The three agency funds are used to account for assets held in an agent for individuals, ligands, attorneys, other governmental entities and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Court has the following agency funds:

Criminal Court Fund is used to account for fines and court costs of all criminal cases. Fines collected by the Minden Police Department are remitted monthly to the Court. Those and all fines collected by the Court for criminal cases are disbursed to appropriate agencies and the General Fund on a monthly basis.

Criminal Restitution Fund is used to account for money collected for fines and restitution from offenders for issuance of worthless checks. Money is disbursed to victims for restitution and fines are disbursed to the General Fund for operations of the Court.

Civil Fund is used to account for all fines, court costs, and restitution resulting from civil cases filed in the Court. Disbursements are made to the General Fund for court fees, to victims for restitution, and other agencies for services performed relative to civil suits.

General Fund Assets Account Group:

General Fixed Assets - The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. Beginning January 1, 1990, fixed assets purchased by the governmental fund are valued at historical cost. No depreciation is recorded on general fixed assets.

Basis of Accounting

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

The Governmental Fund and Fiduciary Funds use the modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

Revenues - Revenues are recorded when they are determined to be both measurable and available. Generally revenues are recorded when cash is received. Fees collected by the City of Minden Police Department and remitted to the Court the succeeding month are recognized as revenue when the fees are received.

Expenditures - Expenditures are recorded as they are incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the calendar year.

Court Premises

The City of Minden provides the courtroom and office space for the city judge and the clerk of court. The city is also responsible for furnishing adequate fireproof vaults and other filing equipment for the preservation of the records of the Court and for the maintenance and costs of operation of the courtroom and offices.

Judge's and Clerks' Compensation

The salary of the Judge is fixed and paid by the City of Minden, the Parish of Webster, and the State of Louisiana.

In 1996 and 1995, the Court paid the Judge additional compensation of \$66,134 and \$65,081, respectively, for his fees of office in civil cases. The total of these fees is composed of \$44,747 and \$27,413 for 1996 and 1995, respectively, paid by the General Fund and \$45,607 and \$27,848 paid by the Civil Fund for 1996 and 1995, respectively.

The salaries of the clerk and deputy clerks are jointly fixed and paid by the City of Minden and the Parish of Webster. Additional compensation and fees are paid to the clerk and deputy clerks from available criminal and earned civil-court funds.

Compensated Absences

The vacation and sick leave policy of the Court does not provide for the accumulation and vesting of leave time. The Court has not accrued compensated absences because the amount cannot be reasonably estimated.

Total Columns on Combined Statements

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 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 Balances

Cash deposits are stated at cost, which approximates market. These deposits were secured from 100% by \$100,000 of Federal deposit insurance. Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

Note 2 Due From/To Other Funds

Individual fund balances due from/to other funds at December 31, 1995 and 1996 are as follows:

Fund	December 31, 1996	
	Due from Other Funds	Due to Other Funds
General Fund	\$ 142	\$ -
Criminal Court Fund	-	142
Civil Fund	-	-
	<u>\$ 142</u>	<u>\$ 142</u>

Fund	December 31, 1995	
	Due from Other Funds	Due to Other Funds
General Fund	\$ 142	\$ -
Criminal Court Fund	-	142
Civil Fund	-	-
	<u>\$ 142</u>	<u>\$ 142</u>

Note 3 General Fixed Assets

A summary of changes in general fixed assets is as follows:

as of December 31, 1996:

	Balance December 31, 1995	Additions	Depreciate	Balance December 31, 1996
Office Equipment	\$ 27,875	\$ 3,829	\$ -	\$ 30,800

as of December 31, 1995:

	Balance December 31, 1994	Additions	Depreciate	Balance December 31, 1995
Office Equipment	\$ 26,762	\$ 213	\$ -	\$ 27,875

Note 4 Litigation

The Court is not a defendant in any litigation seeking damages from the Court. The Judge estimates that any potential claims against the Court would not materially affect the financial statements.

Table 3 Retirement Plan

Louisiana State Employees' Retirement System

The City Court of Minden provides retirement, death, and disability benefits to the Court's judge through a pension plan administered by another governmental entity. The plan is the Louisiana State Employees' Retirement System (LASERS or the System). Only the judge of the Court is a member of this cost-sharing multiple-employer public employee retirement system (FERS). All state employees, except certain classes of employees specifically excluded by Statute, become members of the System as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Elected officials and officials appointed by the governor may, at their option, become members of LASERS. Benefit provisions are established in accordance with Louisiana State Statute.

Employees are eligible for retirement if the employee has: (a) 30 years of creditable service, regardless of age, or (b) 30 years of service and is at least age 60. The monthly retirement allowance is equal to two and one-half percent (2 1/2%) of the employee's average compensation multiplied by years of creditable service. The maximum annual benefits cannot exceed the lesser of one hundred percent (100%) of the employee's average compensation or certain specified dollar amounts of actuarially determined monetary limits which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to one (1%) percent of average compensation multiplied by the number of years of creditable service in their respective capacity.

Upon the death of any Louisiana State Employees' Retirement System member in active service with five or more years of service and not eligible for retirement, survivor benefits are paid to certain eligible surviving dependents based on the deceased member's compensation and their relationship to them. For LASERS members who are eligible for retirement, the surviving spouse is eligible for normal retirement benefits.

Substantially all members with ten or more years credited service who become disabled receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Contribution rates are established by Statute. Employee member contributions are deducted from their salary and remitted to the System by participating employers. The rates in effect for 1998 and 1999 for judges are eleven and one-half (11.5%) percent of their covered compensation.

Each employer is required to contribute a percentage of each employee's earned compensation to finance participation of its employees in LASERS. The employer's contribution rate is established annually by the Actuarial Pricing Committee and is twelve (12%) percent for 1998 and eleven and one-half (11.5%) for 1999.

The following provides certain disclosures for the City Court of Minden and the Louisiana State Employees' Retirement System, that are required by GASB-Codification Section 990.128:

Year-Ended December 31, 1999

City Court of Minden

Contribution rate -- employees	11.5%
Total current-year payroll	\$ 133,081
Total current-year covered payroll	\$ 82,000

The following information has been obtained for the Louisiana State Employees' Retirement System from the latest actuarial information of the system which was June 30, 1998, except for the individual employer (City Court) contribution information, which is based on the Court's payroll.

Actuarially determined employers' contribution for 1993 for all employees	\$ 285,873,628
Total estimated payroll	\$ 1,584,337,131
Employer normal cost as of June 30, 1993	\$ 276,267,175
Amortization payment on unfunded assumed liability	\$ 123,171,385
Estimated actuarially determined employer's contribution for the Court	\$ 13,469
Court-ordered payroll	\$ 87,078
Percentage of Court contribution requirement to total contribution requirement	0.003%
Employer contributions	\$ 5,398
Employee contributions	\$ 5,077
Percentage of employer contributions to total payroll	12.0%
Percentage of employee contributions to total payroll	11.8%

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-raise benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help assess across the System's funding states on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among FERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

The pension benefit obligation of the LASERS Plan was computed as part of an actuarial valuation performed as of June 30, 1993. Significant actuarial assumptions used in the valuation include: (a) a rate of return on the investment of present and future assets of eight and one-half percent (8.5%); (b) projected salary increases which range between 4.25% and 7.75% depending upon the age of the individual; (c) mortality rates which were projected based on the 1983 (See District Calculated Group Annuity Mortality Table with females out at attained age plus one); and (d) termination, disability and retirement assumptions which were projected based on a five-year (1981-1985) experience study of the System's members.

At June 30, 1993, the date of the latest actuarial valuation, the pension benefit obligation of the Louisiana State Employees' Retirement System was \$2,135,844,635 as follows:

Pension benefit obligation	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 3,271,418,084
Current employees	
Accumulated employee contributions, including allocated investment income	920,444,840
Employee-financed vested	1,656,379,548
Employee-financed unvested	<u>480,233,121</u>
Total pension benefit obligation	6,254,465,593
Net assets available for benefits, at market value	<u>4,118,622,678</u>
Unfunded pension benefit obligation (Assets in excess of pension benefit obligation)	\$ 2,135,844,635

Ten-year historical trend information of the Louisiana State Employees' Retirement System is available in the separately issued retirement system report. This trend information provides information about progress made in accumulating sufficient assets to pay benefits when due.

The City Court of Minden does not guarantee the benefits granted by the above plan. The City Court of Minden does not provide any other post-employment benefits.

Accountant's Compilation Report

To the Honorable John C. Campbell, Judge
City Court of Minden
Webster Parish, Louisiana

We have compiled the accompanying general purpose financial statements of the City Court of Minden as of December 31, 1995 and 1996, and the related statements of revenues, expenditures and changes in fund balance for the years then ended, 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 form of assurance on them.

ROBERTS, CHERRY AND COMPANY

ROBERTS, CHERRY & COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 28, 1997

**Independent Accountant's Report
on Applying Agreed-Upon Procedures**

To the Honorable John C. Campbell, Judge
City Court of Minden
Webster Parish, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of City Court of Minden and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Minden's compliance with certain laws and regulations during the years ended December 31, 1998 and 1999 included in the accompanying Louisiana Alternative Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Aid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2214 (the public aid law).

Two expenditures were made during 1999 and none in 1998 for exceeding \$5,000. These expenditures did not fall under the public aid law.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1104 (the code of ethics), and a list of outside business interests of all listed members and employees, as well as their immediate families.

City Court of Minden does not have a board of directors or any board members. Management provided us with a list of all employees and a list of their outside business interest.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management (agreed-upon procedure (3)) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

City Court of Minden is not required to have a budget.

6. Trace the budget adoption and amendments to the minute book.

City Court of Minden is not required to have a budget.

7. Compare the revenues and expenditures of the last budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

City Court of Minden is not required to have a budget.

Accounting and Reporting

8. Randomly select 6 disbursements made during each of the two fiscal periods ending December 31, 1988, and December 31, 1989, and:

- a) trace payments to supporting documentation as to proper amount and payee:

We examined supporting documentation for each of the twelve selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b) determine if payments were properly coded to the correct fund and general ledger account, and

All of the payments were properly coded to the correct fund and general ledger account.

- c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the twelve selected disbursements indicated appropriate approval.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by G.S. §§ 42-1 through 42-12 (the open meetings law).

City Court of Minden does not qualify as a public body and therefore is not required to post notices of their board meetings.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which constitute bonuses, advances or gifts.

We noted nothing in the minutes or payroll records that would indicate employees were paid bonuses, advances or gifts.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of City Court of Minden and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

ROBERTS, CHERRY AND COMPANY

ROBERTS, CHERRY AND COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 28, 1997