

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies

The Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) was created under Louisiana Revised Statute 13:1872 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years.

The accounting and reporting policies of the Jeanerette City Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, in conformance with Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification), the Court includes all funds, account groups, activities, et cetera, that are controlled by the Court's Executive and Legislative Branches. As an independently elected official, the Judge is solely responsible for the operations of his office, which includes the hiring or retention of employees, responsibility for deficits, and the receipt and disbursements of funds.

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is a primary government or a component unit of a primary government:

- a. it has a separately elected governing body;
- b. it is legally separate;
- c. it is fiscally independent of other governments.

While certain operating expenditures of the Court, namely a portion of the Judge's salary, are paid or provided by the City of Jeanerette and/or the Iberia Parish, this Court does not meet the criteria of Statement No. 14 defining a component unit. Accordingly, it is not included as such in any other financial statements.

THIRD WARD COURT
BEREA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENT (CONTINUED)

providing for a reduced retirement benefit payable throughout his life with certain benefits being paid to his designated beneficiary after his death.

A member leaving employment before attaining minimum retirement age but after completing certain minimum service requirements becomes eligible for a benefit provided the member lives to the minimum service retirement age and does not withdraw his accumulated contributions. The minimum service requirements for benefits vary depending upon the member's employer and service classification.

Member Contributions

Member contribution rates for the System are established by Louisiana Revised Statute 11:62. Employee member contributions are deducted from their salary and remitted to the System by participating employers. For the year ended June 30, 1996, the Judge's contribution rate was 11.0%.

Employer Contributions

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 under Louisiana Revised Statutes 11:151-11:154 and annually by the Actuarial Forecasting Committee. For the year ending June 30, 1996, the City Court's contribution rate was 12.0% and the City of Jeanerette was responsible for disbursing these amounts to the retirement system.

All other City Court employees are members of the Municipal Employees Retirement System.

Municipal Employees' Retirement System. All permanent City employees who work at least 35 hours a week, not participating in another public funded retirement system and are under 60 years of age are members of the plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with 10 years of service at age 60. The retirement allowance is equal to 3% of the member's final compensation multiplied by his years of creditable service, with certain provisions made for those employees who were members of the supplemental plan only prior to its revision date. Their retirement allowance may not exceed the greater of 100% of a member's final salary or compensation. The system also provides disability and survivor benefits. Benefits are established by the State statute.

State statute requires covered employees to contribute 0.25% of their earnings to the plan. For the year ending June 30, 1996, the City Court's portion was

The Honorable Cameron Simmons, Judge

Page 2

This report is intended for the information of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court). This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Templeton & Blanchard

TEMPLETON & BLANCHARD
CERTIFIED PUBLIC ACCOUNTANTS

New Iberia, Louisiana
December 16, 1999

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**INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS ISSUED BY THE GAO**

The Honorable Cameron Simmons, Judge
Third Ward Court, Iberia Parish, Louisiana
(Jeanerette City Court)
Jeanerette, Louisiana

We have audited the general purpose financial statements of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) and the combining financial statements as of June 30, 1996, and have issued our report thereon dated December 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) is the responsibility of the management of the City Court. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions. 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.

an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Inadequate Segregation of Accounting Functions

Finding:

(a) To the small number of employees, the City Court did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. The Court has, in prior years, hired an additional employee and shifted some duties in an attempt at better segregation as a result of prior year reports of this same finding. Again, complete segregation does not appear feasible.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Cameron Simmons, Judge
Third Ward Court, Iberia Parish, Louisiana
(Jeanerette City Court)
Jeanerette, Louisiana

We have audited the general purpose financial statements of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) and the combining financial statements as of June 30, 1996, and have issued our report thereon dated December 16, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of Jeanerette City Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court), for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide

INTERNAL CONTROL AND COMPLIANCE

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)
AGENCY FUNDS

Combining Balance Sheets
June 30, 1998

	<u>Appearance Bond</u>	<u>Civil Suit Bond</u>	<u>Totals</u>
ASSETS			
Cash	\$607	\$20,991	\$21,598
LIABILITIES			
Deposits Payable	\$481	\$20,991	\$21,472
Due to General Fund	216	-	216
Total Liabilities	<u>697</u>	<u>20,991</u>	<u>21,688</u>
FUND BALANCE			
Total Liabilities and Fund Balance	<u>\$607</u>	<u>\$20,991</u>	<u>\$21,598</u>

The accompanying notes are an integral part of this statement.

AGENCY FUNDS

Appearance Bond Fund

To account for the collection of cash deposits posted upon the service of a warrant. Normally property bonds are posted; hence, little activity occurs in this fund.

Civil Suit Bond Fund

To account for collection of advance court costs deposits in civil suits Med. Funds are posted by the plaintiff filing the suit and are held until the cases are processed. After the cases are processed, funds are disbursed.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

THIRD WARD COURT
 IBERIA PARISH, LOUISIANA
 (JEANERETTE CITY COURT)
 Combined Balance Sheet - All Fund Types and Account Group
 June 30, 1995

	Governmental	Fiduciary	Account Group	Totals
	Fund Type	Fund Type	General	(Memorandum
	General	Agency	Flood Assets	Only)
ASSET				
Cash	\$3,638	\$31,688	\$ -	\$35,347
Due from Other Funds	218	-	-	218
Building Improvements	-	-	8,838	8,838
Furniture and Fixtures	-	-	7,781	7,781
Office Machines	-	-	11,088	11,088
Total Assets	\$3,638	\$31,688	\$27,712	\$63,025
LIABILITIES AND FUND EQUITY				
Liabilities:				
Deposits Payable	\$ -	\$31,472	\$ -	\$31,472
Due to Other Funds	-	218	-	218
Due to Community Serv. Superior	150	-	-	150
Total Liabilities	150	31,688	-	31,838
Fund Equity:				
Investment in General Fixed Assets	-	-	\$7,712	\$7,712
Fund Balance				
Unreserved, undesignated	3,726	-	-	3,726
Total Fund Equity	3,726	-	\$7,712	\$11,438
Total Liabilities and Fund Equity	\$3,638	\$31,688	\$27,712	\$63,025

The accompanying notes are an integral part of this statement.

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENT (CONTINUED)

6.75% and the City of Jeanerette was responsible for disbursing these amounts to the retirement system.

Although contributions are determined by State statute rather than actuarial calculations, actuarially required contributions are determined for the System, but not separately for the Jeanerette City Court.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate 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 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 assets and pension benefit obligation 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 comprehensive annual financial report. The Jeanerette City Court does not guarantee the benefits granted by the System.

(6) Pending Litigation

The City Court was not involved in any material lawsuits at June 30, 1995.

(6) Cash and Cash Equivalents

At June 30, 1995, the carrying amount of the City Court's deposits is \$35,307 and the bank balance is \$40,740 of which the entire amount is secured from risk by federal depository insurance.

(7) Court Costs

Court Costs for the fiscal year ended June 30, 1995 are as follows:

Payments to Parish Coroner	\$2,885
Payments to City Marshal	6,870
Payments to Indigent Defender Fund	10,097
Payments to Crime Lab	5,815
Payments to Victims Restitution Fund	32
Payments to Louisiana Commission on Law Enforcement	1,154
Payments to DWI Agency	900
Payments to Community Service Supervisor	1,800

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THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

FINANCIAL STATEMENTS
(Audited)

June 30, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or town/ward, parish 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... 1996 2 2 1997

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THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENT (CONTINUED)

(4) Pension Plan

Plan Description

Louisiana State Employees' Retirement System: The Jeanerette City Court Judge is a member of the Louisiana State Employees' Retirement System, a cost-sharing, single-employer defined benefit pension plan administered by a separate board of trustees.

Eligibility Requirements

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. Certain elected officials and officials appointed by the governor may, at their option, become members of LASERS.

Retirement Benefits

The age and years of creditable service required in order for a member to retire with full benefits are established by Statute and vary depending on the member's employer and job classification. The substantial majority of members may retire with full benefits at ages ranging from any age upon completing thirty years of creditable service, to age sixty upon completing ten years of creditable service. Effective January 1, 1990, members may choose to retire with 20 years of service at any age, with an actuarial reduced benefit.

The basic annual retirement benefit for substantially all members is equal to 2-1/5% of average compensation multiplied by the number of years of creditable service plus \$200. Participants who became members of LASERS on or after July 1, 1988, are not eligible for the \$200 addition to the annual retirement benefit formula. Average compensation is defined as the member's average annual earned compensation for the highest thirty-six consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of 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 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the above basic retirement benefit, a member may elect to receive his retirement benefits under any one of four different options

THIRD WARD COURT
IBERIA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENT (CONTINUED)

reserve that portion of the applicable appropriation, is not employed by the City Court as an extension of formal budgetary integration in the funds.

G. Vacation and Sick Leave

Vacation is recorded as an expenditure of the period in which paid. It must be taken in the year accrued and cannot be carried over. There is no provision for sick leave at this time. Any liability the City Court might have in this regard is considered immaterial; therefore, no liability has been recorded in the accounts.

H. Total Columns on Combined Statements - Overview

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 generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Interfund Receivables/Payables

	Interfund Receivables	Interfund Payables
General Fund Agency:	\$216	
Appearance Bond		\$216

(3) Changes in Fixed Assets

		<u>1996</u>
General Fixed Assets, Beginning		\$26,650
Additions:		
Building Improvements		-
Furniture and Fixtures		-
Office Machines		<u>1,662</u>
Total Additions		1,662
General Fixed Assets, Ending		<u>\$28,312</u>

THIRD WARD COURT
BEREA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENT (CONTINUED)

rather than in governmental funds, 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 costs if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. As of June 30, 1995, the City Court has not recorded any donated fixed assets on its books since there have been no donations made to it.

D. Basis of Accounting

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

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income (in the form of court costs on criminal and traffic violation fines) is considered "measurable" when in the hands of the collecting government and is recognized as revenue at that time.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that accumulated unpaid vacation and sick pay are not accrued. Purchases of various operating supplies are regarded as expenditures at the time purchased.

E. Budgetary Practices

City Courts are included among the few state and local governments not required to adopt a budget. Accordingly, no budget has been adopted and no budgetary information is included in these financial statements.

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to

THIRD WARD COURT
BERNARD PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENT (CONTINUED)

B. Fund Accounting

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

GOVERNMENTAL FUNDS

General Fund

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

FIDUCIARY FUNDS

Trust and Agency funds

Trust and agency funds are used to account for assets held by the Jeanerette City Court in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

C. Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund is 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,

THIRD WARD COURT
BERNARD PARISH, LOUISIANA
(JEANERETTE CITY COURT)

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund Type - General Fund
For the Year Ended June 30, 1990

	<u>Actual</u>
Revenues:	
Court Costs and Fines	\$103,250
Payments from City Marshal	<u>2,243</u>
Total Revenues	<u>105,493</u>
Expenditures:	
Current	
Payments to City of Jeanerette	19,665
Court Costs (Note 7)	40,604
Accounting	3,000
Contract Labor	4,341
Dues and Subscriptions & Library	3,373
Utilities & Telephone	6,000
Insurance	50
Legal and Audit	1,600
Office Supplies and Printing	7,131
Payroll Taxes	545
Repairs and Maintenance	488
Salaries	26,466
Miscellaneous	438
Travel - Seminars	1,243
Capital Outlay	<u>1,862</u>
Total Expenditures	<u>\$116,541</u>
Excess (Deficiency) of Revenues Over Expenditures	(10,807)
Fund Balance (Deficit), Beginning	14,587
Fund Balance (Deficit), Ending	<u>\$ 3,779</u>

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

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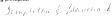
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The Honorable Cameron Simmons, Judge
Third Ward Court, Iberia Parish, Louisiana
Jeanerette City Court
Jeanerette, Louisiana

We have audited the accompanying general purpose financial statements of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) and the combining financial statements of the Jeanerette City Court as of and for the year ended June 30, 1995, as listed in the table of contents. These financial statements are the responsibility of the City Court's elected official. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. 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 statements 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 Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court) as of June 30, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Third Ward Court, Iberia Parish, Louisiana (Jeanerette City Court), as of June 30, 1995, in conformity with generally accepted accounting principles.



TEMPLETON & BLANCHARD
CERTIFIED PUBLIC ACCOUNTANTS

New Iberia, Louisiana
December 15, 1995

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THIRD WARD COURT
BEREA PARISH, LOUISIANA
(JEANERETTE CITY COURT)

NOTES TO FINANCIAL STATEMENT (CONTINUED)

Witness Fees	6,475
Payments to SNAP	1,738
Payments under ART 687-B	435
Payments to State Treasurer (Act 654)	2,376
Payments to State Treasurer (Act 152)	<u>1,087</u>
Total	\$12,511

(4) Other Postretirement Benefits

The Jeanerette City Court provides no postretirement benefits.