

**CITY COURT OF BARKERSVILLE**  
Barkerville, Iowa

Notes to Financial Statements (Continued)

	Balance January 1 1998	1998		Balance December 31, 1998
		Additions	Deductions	
<b>Criminal Court Funds and Fine Fund</b>				
Assets				
Cash	\$ -	\$111,532	\$111,532	\$ -
Liabilities				
Due to criminal court court fund	\$ -	\$ 26,411	\$ 26,411	\$ -
Due to City of Barkerville	-	7,421	7,421	-
Due to district attorney	-	5,180	5,180	-
Due to crime lab	-	6,945	6,945	-
Due to crime victim's fund	-	1,180	1,180	-
Due to law officer's training	-	1,136	1,136	-
Due to indigent defended board	-	2,412	2,412	-
Due to city court marshal fund	-	7,109	7,109	-
Due to city court police officer witness fund	-	4,183	4,183	-
Other	-	362	362	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$131,532</b>	<b>\$131,532</b>	<b>\$ -</b>
<b>Civil Court Settlement Fund</b>				
Assets				
Cash	\$ -	\$ 28,405	\$ 28,405	\$ -
Liabilities				
Settlement payable	\$ -	\$ 28,814	\$ 28,814	\$ -
Due to city marshal	-	1,342	1,342	-
Other	-	29	29	-
<b>Total liabilities</b>	<b>\$ -</b>	<b>\$ 28,405</b>	<b>\$ 28,405</b>	<b>\$ -</b>

CITY COURT OF BARRISVILLE  
 Marksville, Louisiana

Notes to Financial Statements (Continued)

	Balance January 1 1993	1993		Balance December 31, 1993
		Additions	Reductions	
<b>Civil Court Fund</b>				
<b>Assets</b>				
Cash	\$8,028	\$ 28,069	\$ 28,804	\$10,315
Due from other funds	-	100	-	100
<b>Total assets</b>	<b>\$8,028</b>	<b>\$ 28,169</b>	<b>\$ 28,804</b>	<b>\$10,415</b>
<b>Liabilities</b>				
Advance civil fees	\$8,000	\$ 12,503	\$ 10,158	\$10,415
Due to city court retirement fund	-	3,310	3,310	-
Due to city judge	-	10,893	10,893	-
Due to city marshal	-	2,322	2,322	-
Due to judge's supplemental fund	-	3,188	3,188	-
Due to other governmental agencies	-	1,002	1,002	-
<b>Total liabilities</b>	<b>\$8,000</b>	<b>\$ 32,198</b>	<b>\$ 29,863</b>	<b>\$10,415</b>
	Balance January 1 1993	1993		Balance December 31, 1993
		Additions	Reductions	
<b>Extended Court Bonds and Other Fund</b>				
<b>Assets</b>				
Cash	\$ -	\$111,908	\$111,908	\$ -

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-7
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>	
<b>(COMBINED STATEMENTS - UNREVIEWED)</b>	
Combined balance sheet - all fund types and account groups	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Notes to financial statements	6-16
<b>SUPPLEMENTAL INFORMATION</b>	
<b>SCHEDULES OF INDIVIDUAL FUNDS</b>	
Special Revenue Funds:	
Combined statement of revenues, expenditures, and changes in fund balances:	
For the year ended December 31, 1998	20
For the year ended December 31, 1999	21
<b>INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION</b>	
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards	25-26
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance With Government Auditing Standards	29



*Arthur W. Riggs*

CERTIFIED PUBLIC ACCOUNTANT  
(in Professional Cooperation)

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Angela J. Piazza III, Judge  
City Court of Markville  
Markville, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of Markville, as of and for the two years ended December 31, 1996. These general purpose financial statements are the responsibility of the Judge of the City Court of Markville. 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 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 general purpose financial statements are free of material misstatement. An audit includes reviewing, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 Markville, as of December 31, 1996, and the results of its operations for the two years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 13, 1997 on our consideration of the City Court of Markville's internal control structure and a report dated June 17, 1997 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the City Court of Marksville. 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.



Marksville, Louisiana  
June 17, 1993

GENERAL PURPOSE FINANCIAL STATEMENTS  
(CONDENSED STATEMENTS - OVERVIEW)

City Board of Meritville  
Meritville, Louisiana

Credited Balance Sheet - All fund types and amounts shown  
December 31, 2008

	Governmental Fund Types Special Revenue	Military Fund Types Agency Funds	Account Groups		Total Enclosed (all funds) 2008
			General Fund Assets	General Fund Liabilities	
<b>ASSETS</b>					
Cash	\$ 4,177	\$1,756	\$ -	\$ -	\$ 5,933
Due from other Funds	166	100	-	-	266
Equipment	-	-	8,777	-	8,777
Amount to be provided for retirement of general long term debt	-	-	-	8,500	8,500
<b>Total assets</b>	<b>\$ 4,343</b>	<b>\$1,856</b>	<b>\$8,777</b>	<b>\$8,500</b>	<b>\$ 15,476</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 307	\$ -	\$ -	\$ -	\$ 307
Due to other Funds	166	100	-	-	266
Due to other governmental entities	2,180	-	-	-	2,180
Payroll taxes payable	76,776	-	-	-	76,776
Advance depreciation payable	-	71,756	-	-	71,756
Notes payable	-	-	-	8,500	8,500
<b>Total Liabilities</b>	<b>\$80,329</b>	<b>71,856</b>	<b>-</b>	<b>8,500</b>	<b>\$160,685</b>
<b>Fund equity:</b>					
Fund balance - unreserved, total general	171,000	-	-	-	171,000
Amounts in general fund assets	171,000	-	8,777	-	179,777
<b>Total fund equity</b>	<b>342,000</b>	<b>-</b>	<b>8,777</b>	<b>-</b>	<b>350,777</b>
<b>Total Liabilities and Fund equity</b>	<b>\$ 4,343</b>	<b>\$1,856</b>	<b>\$8,777</b>	<b>\$8,500</b>	<b>\$ 15,476</b>

The accompanying notes are an integral part of this statement.

City Court of Asheville  
 Asheville, North Carolina

Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances -  
 All Governmental Fund Types  
 Years Ended December 31, 1994 and 1995

	<u>1994</u>	<u>1995</u>
<b>Revenues:</b>		
Fees, fines and court costs	\$87,810	\$ 78,334
Total revenues	<u>87,810</u>	<u>78,334</u>
<b>Expenditures:</b>		
General government	88,668	88,664
Debt Service	<u>1,832</u>	<u>        </u>
Total expenditures	<u>90,500</u>	<u>88,664</u>
Deficiency of revenues over expenditures	<u>2,690</u>	<u>10,330</u>
<b>Other financing sources (uses):</b>		
Proceeds from long term debt	<u>28,115</u>	<u>        </u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	2,690	(10,330)
Fund deficit, beginning	<u>22,818</u>	<u>28,198</u>
Fund deficit, ending	<u>\$(15,708)</u>	<u>\$(22,828)</u>

The accompanying notes are an integral part of this statement.



CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies -

The City Court of Marksville (City Court) was created under the authority of Chapter 3 of Title 12 of the Louisiana Revised Statutes (RS). The statute provide for the territorial jurisdiction, powers, authority, functions, salaries or appointments, names, 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 RS 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; commit, commit to jail, and discharge; and hold preliminary examinations in all cases not capital. The City Court's civil jurisdiction, as provided by RS 13:1891, is provided in the applicable provisions of the Louisiana Code of Civil Procedure.

The city judge, as provided by RS 13:1877, is elected for a term of six years and, except as otherwise provided in RS 13:1875, receives an annual salary payable monthly by the City of Marksville and the Acadiana Parish Police Jury. As provided by RS 13:1879, the city clerk is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed. The clerk is responsible for maintaining 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 RS 13:1879, is elected for a term of six years and receives an annual salary as enumerated in RS 13:1885. The marshal is the executive officer of the court and executes the orders and mandates of the court, makes arrest and preserves the peace.

The City Court has special provisions that are enumerated under RS 13:1888.51-57. These statutes govern the court's rules of conduct, salary and city judge's fees, salaries of the marshal and clerk, collection of fines, forfeitures, penalties and costs, and cost of criminal matters.

The accounting and reporting policies of the City Court of Marksville conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:512 and to the requirements set forth in the industry audit guide, Audits of State and Local Governments Enact.

CITY COURT OF MARKSVILLE  
Marksville, Louisiana

Notes to Financial Statements (Continued)

The following is a summary of certain significant accounting policies:

A. Financial 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 conformity with GASB Codification Section 2100, the City Court includes all funds, account groups, activities, or actions, that are within the oversight responsibility of the city judge and marshal as independently elected officials. The authority of the City Court, its operations and legal responsibility, is autonomous from that of the City of Marksville.

B. Fund Accounting

The accounts of the City Court of Marksville 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 -

Special revenue funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds -

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.

CITY COURT OF BARKSVILLE  
Barksville, Louisiana

Notes to Financial Statements (Continued)

**C. Fixed Assets and Long-Term Liabilities**

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

All governmental funds 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, rather than in 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 historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

**D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures 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. 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 are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

CITY COURT OF NARKVILLE  
Narkville, Louisiana

Notes to Financial Statements (Continued)

6. BUDGETARY PRACTICE

Louisiana Revised Statute 19:1881 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (city courts) are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

7. Accumulated Sickness Vacations, Sick-Pay and Other Employee Benefits

Employees of the City Court of Narkville are not covered under any specific sick-leave policy. Employees are granted 30 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.

8. 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.

9. 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 in a consolidation. Technical adjustments have not been made in the aggregation of this data.

10. Adoption of GASB Statement No. 37

During the two years ended December 31, 1996, the City Court adopted GASB Statement No. 37, Accounting for Pensions by State and Local Government Employees. Although this statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standards Board is encouraging early implementation.



**CITY COURT OF MARKSVILLE**  
Marksville, Louisiana

Financial Report

Two Years Ended December 31, 1996

under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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: NOV 4 1997

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Certified Public Accountant  
131 East Mallard  
Marksville, Louisiana

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CITY COURT OF MARSHVILLE  
Barkville, Louisiana

Notes to Financial Statements (Continued)

66) Changes in General Fixed Asset

A summary of changes in general fixed assets follows:

	Furniture and Equipment
Balance, December 31, 1994	\$7,578
Additions	-
Reductions	<u>        </u>
Balance, December 31, 1995	7,578
Additions	1,149
Reductions	<u>        </u>
Balance, December 31, 1996	<u>\$8,727</u>

Because there were insufficient accounting records from the prior administration of the Marshville City Court and no original purchase documents were available for determining the cost or age of general fixed assets purchased under that administration, \$7,375 of office furniture and equipment was estimated by physically inspecting the condition of the equipment and furniture and using depreciation costs of like equipment and furniture.

67) Retirement Obligations

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 participated 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.

CITY COURT OF MEMPHIS  
 Memphis, Louisiana

Notes to Financial Statements (Continued)

(7) Cash Balances

At December 31, 1996, the City Court of Memphis has cash balances (bank balances) totaling \$16,135.

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.

Deposit balances (bank balances) held by financial institutions for the City Court at December 31, 1996 of \$26,618 were insured by the Federal Deposit Insurance Corporation (FDIC).

(8) Interfund Receivables - Payables

	Interfund Receivables	Interfund Payables
Governmental fund type:		
Special revenue funds -		
Civil court maintenance	\$ -	\$ 500
Criminal court operating fund	566	-
City court marshal's fund	-	666
Fiduciary fund type:		
Agency fund -		
Civil court fund	500	-
Criminal court bonds and fines	-	332
	<u>\$ 566</u>	<u>\$ 666</u>

(9) Changes in General Long-Term Debt

The City Court of Memphis's obligation under notes payable consists of the following as December 31, 1996:

\$16,135 note to bank, dated August 15, 1996, due in monthly installments of \$453 beginning September 15, 1996 to August 15, 1998 at interest rate of 7.5%

\$8,305  
Amount Due

CITY COURT OF HARRISVILLE  
Harrisville, Louisiana

Notes to Financial Statements (Continued)

	Balance January 1 1995	1995		Balance December 31, 1995
	-----	Additions	Deductions	-----
<b>Criminal Court Fund and Fine Fund (cont.)</b>				
Liabilities				
Due to criminal court court fund	\$ -	\$ 45,482	\$ 45,482	\$ -
Due to City of Harrisville	-	17,536	17,536	-
Due to district attorney	-	5,410	5,410	-
Due to crime lab	-	4,895	4,895	-
Due to crime victim's fund	-	1,500	1,500	-
Due to law officer's training	-	1,082	1,082	-
Due to police jury	-	416	416	-
Due to indigent defender board	-	4,182	4,182	-
Due to city court marshal fund	-	5,459	5,459	-
Due to city court police officer witness fund	-	2,738	2,738	-
Due to city court clerk's fund	-	414	414	-
Other	-	563	563	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$111,908</b>	<b>\$111,908</b>	<b>\$ -</b>
<b>Civil Court Garnishment Fund</b>				
Assets				
Cash	\$ (18)	\$ 26,838	\$ 26,837	\$ -
Liabilities				
Garnishment payable	\$ -	\$ 23,229	\$ 23,229	\$ -
Due to city marshal	-	1,513	1,513	-
Other	-	86	86	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 24,838</b>	<b>\$ 24,838</b>	<b>\$ -</b>



## SUPPLEMENTAL INFORMATION

**SCHEDULE OF INDIVIDUAL FINES**

#### 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 \$50 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 the non-civil cases.

**City Court Clerk's Fund** - This fund is used to account for the City Court's Clerk's 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 Berkeley  
Berkeley, California  
Special Revenue Funds

Reconciling Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended December 31, 1994

	City Court Berkeley	Original Court Operating	City Court Check	City Court Marshall	City Court Public Officers 1994	Total 1994
<b>Revenues:</b>						
Books, Files, and Court Costs	5,110	8,200	0	5,000	5,000	18,310
Total revenues	5,110	8,200	0	5,000	5,000	18,310
<b>Current -</b>						
Insurance	-	300	-	1,800	-	2,100
Outgoing defendant fees	-	1,000	-	-	-	1,000
Office expense	900	4,200	-	1,200	-	6,300
Salaries	-	40,000	-	-	-	40,000
Payroll taxes	-	4,070	-	-	-	4,070
Contract labor	-	200	-	175	-	375
Witness fees	-	-	-	-	4,470	4,470
Exam and subscriptions	-	1,000	-	-	-	1,000
Supplies & Materials	100	100	-	1,200	-	1,400
Professional services	-	4,000	-	-	-	4,000
Utilities	-	80	-	200	-	280
Utilities and telephone	-	4,800	-	-	-	4,800
Judge's retirement	-	300	-	-	-	300
Printing	-	100	-	-	-	100
Travel by courtier	-	1,000	-	-	-	1,000
Miscellaneous	50	40	0	100	100	290
Travel	-	1,100	-	-	-	1,100
Bank service -						
Personal	-	1,000	-	-	-	1,000
Interest	-	20	-	-	-	20
Total expenditures	1,000	56,700	0	2,300	4,570	60,570
Excess (deficiency) of revenues over expenditures	410	25,500	0	2700	400	26,580
<b>Other financing resources:</b>						
Proceeds from long-term debt	-	30,000	-	-	-	30,000
Excess (deficiency) of revenues and other sources over expenditures	410	55,500	0	2700	400	58,610
fund balances, 12/31/93 beginning	110	25,500	800	100	500	27,010
fund balances, 12/31/94 ending	220	81,000	800	370	900	83,190

City Council of Berkeley  
Berkeley, California  
Public Budget Office

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances  
For Twelve Months Ended 12/31, 1990

	City Fund Balances	General Fund Balances	City Fund Cash	City Fund Bonds	City Fund Police Officers \$10000	Expn. \$00
<b>Revenues:</b>						
<b>Transp., Police, and other costs</b>	<b>\$1,110</b>	<b>\$40,400</b>	<b>\$ 120</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$ 1,110</b>
<b>Total revenues</b>	<b>1,110</b>	<b>40,400</b>	<b>120</b>	<b>1,000</b>	<b>1,000</b>	<b>1,110</b>
<b>Current:</b>						
<b>Depreciation</b>	-	200	-	1,100	-	1,300
<b>Office expense</b>	1,000	4,000	-	1,000	-	6,000
<b>Salaries</b>	-	41,000	-	-	-	41,000
<b>Mechanical repair</b>	-	1,000	-	-	-	1,000
<b>Contractor labor</b>	-	-	-	1,000	-	1,000
<b>Utilities</b>	-	-	-	-	1,000	1,000
<b>Auto and other fuel fire</b>	-	100	-	-	-	100
<b>Supplies &amp; materials</b>	100	100	-	1,000	-	1,200
<b>Printing (copy) services</b>	-	1,000	-	-	-	1,000
<b>Post items</b>	-	20	-	200	-	220
<b>Utilities and telephone</b>	-	1,000	-	-	-	1,000
<b>Judicial settlement</b>	-	1,000	-	-	-	1,000
<b>Interest</b>	100	1,000	-	100	-	1,200
<b>Miscellaneous</b>	100	100	-	-	-	200
<b>Transp.</b>	-	-	-	1,100	-	1,100
<b>Total expenditures</b>	<b>1,200</b>	<b>45,320</b>	<b>-</b>	<b>1,200</b>	<b>1,000</b>	<b>48,720</b>
<b>Change (deficiency) of revenues over expenditures</b>	<b>810</b>	<b>4,080</b>	<b>120</b>	<b>1,800</b>	<b>0</b>	<b>(8,610)</b>
<b>End balances, 12/31/89 beginning</b>	<b>111</b>	<b>11,500</b>	<b>100</b>	<b>1,000</b>	<b>0</b>	<b>13,211</b>
<b>End balances, 12/31/90 ending</b>	<b>921</b>	<b>15,580</b>	<b>220</b>	<b>2,800</b>	<b>0</b>	<b>44,601</b>

**INTERNAL CONTROL, COMPLIANCE**



*Arthur W. Riggs*

CERTIFIED PUBLIC ACCOUNTANT  
IN PROFESSIONAL GOOD STANDING

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

The Honorable Angela J. Piazza, III, Judge  
City Court of Merkleville  
Merkleville, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of Merkleville, for the two years ended December 31, 1996, and have issued our report thereon dated June 17, 1997.

We have 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.

The City Judge of the City Court of Merkleville is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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, projections 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 City Court of Marksville, for the two years ended December 31, 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 assurance on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure could not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the 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 general purpose 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the City Court of Marksville. However, this report is a matter of public record and its distribution is not limited.



Marksville, Louisiana  
June 17, 1997





*Arnold R. Payne*

DISTRICT PUBLIC ACCOUNTANT  
IN PROFESSIONAL ENGINEERING

MEMBER  
NATIONAL ASSOCIATION OF PUBLIC  
ACCOUNTANTS OF LOUISIANA

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN  
AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH CERTIFIED AUDITING STANDARDS**

The Honorable Angela J. Pizano, III, Judge  
City Court of Marksville  
Marksville, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of Marksville, as of and for the two years ended December 31, 1996, and have issued our report thereon dated June 17, 1997.

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, and contracts applicable to the City Court of Marksville is the responsibility of the City Judge. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the City Court of Marksville's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the general purpose financial statements 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.

This report is intended for the information of the City Court of Marksville. However, this report is a matter of public record and its distribution is not limited.

Marksville, Louisiana  
June 17, 1997

CITY COURT OF MARSHVILLE  
 Marksville, Louisiana

Notes to Financial Statements (Continued)

The following is a summary of the long-term debt transactions for the two years ended December 31, 1996:

	Note Payable
Balance, December 31, 1994	\$ -
Additions	-
Deletions	<u>      </u>
Balance, December 31, 1995	-
Additions	10,310
Deletions	<u>21,380</u>
Balance, December 31, 1996	<u>\$ 8,925</u>

The annual requirement to retire all general long-term debt as of December 31, 1996, including interest payments of \$532 are as follows:

Year Ending December 31,	Principal	Interest	Total
1997	\$5,986	\$438	\$6,424
1998	2,523	94	2,617
	<u>\$8,509</u>	<u>\$532</u>	<u>\$9,041</u>

(5) Due to Other Governmental Units

Under the prior administration, the City Court of Marksville used the SHERRY of Acropolis Parish \$5,000 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 owed of \$4,500.

CITY COURT OF MONROEVILLE  
Monroeville, Louisiana

Notes to Financial Statements (Continued)

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and awarded by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana State Employer's Retirement System, P. O. Box 94222, Baton Rouge, Louisiana 70809.

Plan members are required to contribute 12.4 percent of their annual covered salary and the City Court is required to contribute at the statutory rate of 11.04 of the annual covered payroll. The City Court's contributions to the system for the year ended December 31, 1996, 1995 and 1994 were \$285, \$1,456, and \$1,322, respectively, equal to the required contribution for each year.

(4) Changes in Agency Fund Assets and Liabilities

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

	Balance	1996		Balance
	January 1, 1996	Additions	Deductions	December 31, 1996
<b>Civil Court Fund</b>				
<b>Assets</b>				
Cash	\$18,105	\$19,438	\$37,995	\$11,736
Due from other funds	109	-	-	109
<b>Total assets</b>	<b>\$18,415</b>	<b>\$19,438</b>	<b>\$37,995</b>	<b>\$11,845</b>
<b>Liabilities</b>				
Advance civil fees	18,415	8,745	7,324	17,836
Due to city court maintenance fund	-	2,100	2,100	-
Due to city judge	-	12,358	12,358	-
Due to city marshal	-	2,847	2,847	-
Due to judge's supplemental fund	-	2,847	2,847	-
Due to other governmental agencies	-	3,688	3,688	-
<b>Total liabilities</b>	<b>\$18,415</b>	<b>\$29,438</b>	<b>\$27,995</b>	<b>\$11,836</b>