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The Honorable Kelly, Irvin and Madrick
Judges, City of Shreveport City Court
Financial Statements
December 31, 1988

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Released December 22, 1988

Mayo & Culbertson
A Corporation of Certified Public Accountants

City Clerk
City of Shreveport, Louisiana
December 31, 1996

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MAYS & CULBERTSON

A PROFESSIONAL CORPORATION

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INDEPENDENT AUDITOR'S REPORT

The Honorable Kelly, Ivin and Mulick
Judges, City of Shreveport City Court
Shreveport, Louisiana

We have audited the accompanying general purpose financial statements of The City Court of the City of Shreveport ("City Court") a component unit of the City of Shreveport, as of and for the year ended December 31, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the City Court 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, the financial and compliance requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide. 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 examining, 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in the notes, the financial statements present only the Funds and Account Group of the City Court, and are not intended to present fairly the financial position of the City of Shreveport, Louisiana, and the results of its operations and cash flows of its proprietary and similar trust fund types in conformity with generally accepted accounting principles.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Court as of December 31, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Mays & Culbertson
June 10, 1997

CITY COURT
CITY OF BIRMINGHAM
COMBINED BALANCE SHEET-ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995

	GOVERNMENTAL		GENERAL	
	1995-1996	1994-1995	1995	1994
	AMOUNT	AMOUNT	AMOUNT	AMOUNT
ASSETS				
Cash in bank	\$ 1,383,756	464,800		1,779,051
Other assets	1,881	577		870
Computer equipment			125,001	124,415
Office equipment			181,564	160,561
Office furniture			82,800	82,800
Building improvements			21,288	21,377
Total assets	<u>1,385,637</u>	<u>465,377</u>	<u>309,247</u>	<u>2,159,074</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Cont. and advances held for future disposition		464,800		464,800
Accounts Payable	21,799			21,377
Total liabilities	21,799	464,800	0	486,177
Fund equity:				
Investment in general fund assets			309,247	369,247
Fund balance:				
Unassigned	1,363,838			1,889,827
Total fund equity	<u>1,363,838</u>	<u>0</u>	<u>309,247</u>	<u>1,889,827</u>
Total liabilities and fund equity	<u>1,385,637</u>	<u>465,377</u>	<u>309,247</u>	<u>2,159,074</u>

CITY COURT
 CITY OF SEASIDEPORT
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES-SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1996

Revenue:	
Costs fees	\$ 577,845
Interest	74,524
Total revenues	<u>652,369</u>
Expenditures:	
Administrative	281,083
Capital outlay	84,791
Total Expenditures	<u>365,874</u>
Excess of revenues over expenditures	286,495
Other financing sources:	
Transfers to primary government	<u>498,000</u>
Total other financing uses	<u>498,000</u>
Excess of expenditures and other uses over revenues	(211,505)
Fund balances beginning	<u>1,878,056</u>
Fund balances ending	<u>1,666,551</u>

CITY COURT
 CITY OF BIRMINGHAM
 STATEMENT OF GENERAL FIXED ASSETS
 AS OF DECEMBER 31, 1986

General fixed assets	
Computer equipment	\$ 128,000
Office equipment	180,504
Office furniture	82,000
Building improvements	<u>50,789</u>
Total general fixed assets	<u>341,293</u>
Investment in general fixed assets	
Judge's end fund	80,324
Criminal court fund	<u>70,880</u>
	<u>151,204</u>

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 1986

	BALANCE <u>01/01/86</u>	ADDITIONS	DISPOSITIONS	BALANCE <u>12/31/86</u>
General fixed assets				
Computer equipment	83,280	44,721		128,001
Office equipment	91,000	89,504		180,504
Office furniture	74,814	7,186		82,000
Building improvements	<u>24,861</u>	<u>25,728</u>		<u>50,789</u>
Total general fixed assets	<u>273,955</u>	<u>167,139</u>	<u>0</u>	<u>341,094</u>

City Court
City of Skowhegan
Notes to Financial Statements
for the year ended December 31, 1998

Account Groups:

General Fixed Assets

The accounting and reporting treatment applied to the fixed assets and associated with a fund are determined by its measurement focus. All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included in their balance sheets.

Fixed Assets

Fixed Assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. The Court's Office has elected to report for fixed assets consisting of equipment and building improvements. No depreciation has been provided on general fixed assets.

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 refers to the timing of the measurement focus, regardless of the measurement focus applied. All governmental funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they become measurable and available to pay current claims. Gross receipts are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time.

Anticipated refunds of such receipts are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budgets and Budgetary Accounting:

The City Court has not adopted a budget for the Special Revenue Fund. The City Court performs only a custodial function in the case of agency funds and therefore a budget for these funds is not appropriate. In the event that the City Court were to have encumbrances or commitments relating to mandatory contracts for goods or services, they would be accounted for and reported separately.

Cash:

The City Court classifies demand and time deposits as cash. The carrying amount of the deposits made on behalf of the City Court with financial institutions was \$1,782,628 and the bank balance was \$1,778,862. The bank balance is categorized as follows:

Amount insured by the FDIC	\$ 1,175,400
Amount collateralized with securities held by pledging financial institution's trust department in City Court's name pursuant to State Account No. 10	606,862
Total Bank Balance	<u>1,778,862</u>

City Court
 City of Newport
 Notes to Financial Statements
 For the year ended December 31, 1998

Fixed Assets:

Infrastructure assets are reported at historical cost, in accordance with the capitalization policies of the City Court. Activity for general fixed assets which are capitalized is summarized below:

	Balance Beginning	Additions	Deletions	Balance Ending
Equipment	\$ 249,304	68,854	-0-	318,158
Improvements to Building	<u>34,863</u>	<u>58,336</u>	<u>-0-</u>	<u>93,199</u>
Total	<u>284,167</u>	<u>127,190</u>	<u>-0-</u>	<u>411,357</u>

Changes in Agency Fund Deposits Due Others:

A summary of changes in agency fund deposits due others follows:

	Balance Beginning	Additions	Deletions	Balance Ending
Agency Fund	.000.502	.698.416	.588.255	.110.663
Total	<u>.000.502</u>	<u>.698.416</u>	<u>.588.255</u>	<u>.110.663</u>

Interest Costs on Fixed Assets:

The City Court pays no interest on fixed assets and therefore does not capitalize interest costs on fixed assets.

MAVENS & CULBERTSON

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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 ACCOUNTING STANDARDS

The Honorable Kelly, Irvin and Mitchell,
Judges, City of Shreveport City Court
Shreveport, Louisiana

We have audited the financial statements of City Court, City of Shreveport, Louisiana, for the year ended December 31, 1996, and have issued our report thereon dated June 18, 1997.

We have conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit in a reasonable manner, above whether the goal of general purpose financial statements are free of material misstatement.

The management of the 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 accurate, but not absolute, assurance that misstatements aggregated have been identified, or, if discovered, and that transactions are recorded in accordance with management's authorization and recorded properly in general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, perception of any evaluation of the structure to future periods is subject to the risk that past, or any future, 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 for the year 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 internal policies and procedures and whether they have been followed 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 an opinion on the internal control structure. Accordingly, we do not express an opinion on the internal control structure.

We would advise matters involving the internal control structure and its operation that we consider to be significant conditions under the standards established by the American Institute of Certified Public Accountants. Significant 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.

There is little segregation of duties with respect to cash and other critical accounting functions. This condition is caused by a limited operating budget and administrative staff. A small administrative staff also results in incompatible duties being performed by the same person.

A material weakness is a significant 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 and related

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.

The management of the internal control system would not necessarily disclose all matters in the internal control system that might be reportable conditions and, conversely, would not necessarily disclose all reportable conditions that are not considered to be reportable weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

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



Mary A. Calverton
June 20, 2006

Mayo & Callaghan

A Chartered Certified Chartered Firm Accountants

Business

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN ALERT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH CORPORATION'S AUDITING STANDARDS

The Honorable Kelly, Irvin and Albrecht,
Judges, City of Shreveport City Court
Shreveport, Louisiana

We have audited the general purpose financial statements of the City Court, City of Shreveport, Louisiana for the year ended December 31, 1996, and have issued our report thereon dated June 28, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the City Court, is the responsibility of the City Court management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the City Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on the extent of compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our test disclosed any instances of non-compliance that are required to be reported under Government Auditing Standards.

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


Mayo & Callaghan
June 30, 1997