

CITY COURT OF PLACEMINE  
 PLACEMINE, LOUISIANA  
 COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 DECEMBER 31, 1999

	Balance January 1 1999		Additions		Deductions		Balance December 31, 1999	
<b>FINES, FEES AND COSTS FUND</b>								
<i>Assets:</i>								
Cash		\$0	\$134,873	\$134,873			\$0	
Total Assets		<u>\$0</u>	<u>\$134,873</u>	<u>\$134,873</u>			<u>\$0</u>	
<i>Liabilities:</i>								
Interfund payables								\$0
Due to other agencies								0
Total Liabilities		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			<u>\$0</u>	
<b>CIVIL FUND</b>								
<i>Assets:</i>								
Cash		\$2,193	\$25,901	\$23,808			\$4,128	
Total Assets		<u>\$2,193</u>	<u>\$25,901</u>	<u>\$23,808</u>			<u>\$4,128</u>	
<i>Liabilities:</i>								
Other payables		\$2,193	\$5,128	\$3,702			\$4,128	
Total Liabilities		<u>\$2,193</u>	<u>\$5,128</u>	<u>\$3,702</u>			<u>\$4,128</u>	
<b>COMBINED TOTALS</b>								
<i>Assets:</i>								
Cash		\$2,193	\$160,894	\$158,878			\$4,128	
Total Assets		<u>\$2,193</u>	<u>\$160,894</u>	<u>\$158,878</u>			<u>\$4,128</u>	
<i>Liabilities:</i>								
Interfund payables								\$0
Other payables		2,193	5,128	3,702			4,128	
Due to other agencies								0
Total Liabilities		<u>\$2,193</u>	<u>\$5,128</u>	<u>\$3,702</u>			<u>\$4,128</u>	

The accompanying notes are an integral part of this statement.

**CITY COURT OF PLAQUEMINE  
PLAQUEMINE, LOUISIANA**

**AGENCY FUNDS**

Agency funds are used to account for assets held by the City Court as an agency for other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Fines, Fees, and Cost**

The Fines, Fees and Costs Fund is used to account for fines and costs collected for and payable to the City of Plaquemine, General - Court Expense Fund, and Marshal's, Subpoena and Public Defender Special Revenue Funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations and, as such, a statement of operations is not included in the accompanying financial statements.

**Civil Fund**

The Civil Fund is used to account for advance costs collected from plaintiffs filing civil suits. These costs are payable to the City Court of Plaquemine Judge and Marshal and to the City Judges' Supplemental Compensation Fund, as costs are assessed. The difference between the costs advanced by the plaintiffs and the costs assessed against the advance is classified as receivable from or payable to the plaintiff. The Civil Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations and, as such, a statement of operations is not included in the accompanying financial statements.

CITY COURT OF PLACEMINE  
 PLACEMINE, LOUISIANA  
 COMBINED BALANCE SHEET - ALL AGENCY FUNDS  
 DECEMBER 31, 1998

	Fines, Fees and Costs	Civil	Total
<b>ASSETS</b>			
Cash	\$0	\$5,128	\$5,128
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$5,128</b>	<b>\$5,128</b>
<b>LIABILITIES</b>			
Other payables	\$0	\$5,128	\$5,128
<b>TOTAL LIABILITIES</b>	<b>\$0</b>	<b>\$5,128</b>	<b>\$5,128</b>

The accompanying notes are an integral part of this statement.

**CITY COURT OF PLAQUEMINE**  
**PLAQUEMINE, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE, ALL GOVERNMENTAL FUND TYPES**  
**DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>	
	<u>General</u>	<u>Special</u>	<u>December 31,</u>	
	<u>Fund</u>	<u>Revenue</u>	<u>1998</u>	<u>1997</u>
<b>REVENUES</b>				
Court fees, fines, and costs	\$40,850	\$87,378	\$128,228	\$128,228
Interest income	333	87	424	380
Intragovernmental revenues		30,438	30,438	12,080
Miscellaneous revenue	1,129	394	1,423	683
Bond revenues		9,328	9,328	7,792
<b>TOTAL REVENUES</b>	<b>42,312</b>	<b>127,625</b>	<b>178,313</b>	<b>216,063</b>
<b>EXPENDITURES</b>				
Current:				
Restitutions		2,871	2,871	489
Auto and travel		5,887	5,887	5,980
Clothing		1,441	1,441	0
City Court expense		13,647	13,647	2,149
Bank charges			0	28
Computer lease			0	5,040
Dues and seminars	12,458	6,273	18,731	18,587
Insurance		798	798	0
Miscellaneous	5287	888	6,123	4,548
Office supplies and expense	8,128	7,273	15,401	14,873
Professional fees	1,158	848	2,086	730
Repairs and maintenance	2,178	384	2,542	4,335
Subcontract labor		1,576	1,576	3,580
Bond expense		1,718	1,718	2,178
Subpoena expense		4,778	4,778	4,778
Salaries and payroll taxes	4,438	85,351	89,789	88,888
Telephone	8,128	1,676	7,888	5,880
Capital outlays	18,788	2,888	22,286	28,288
<b>TOTAL EXPENDITURES</b>	<b>55,781</b>	<b>138,928</b>	<b>197,587</b>	<b>192,541</b>
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUE OVER EXPENDITURES</b>	<b>(14,248)</b>	<b>(14,312)</b>	<b>(14,312)</b>	<b>23,522</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from (to) other funds	-	-	-	(23,189)
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUES AND OTHER SOURCES</b>				
<b>OVER EXPENDITURES</b>	<b>(14,248)</b>	<b>(14,312)</b>	<b>(14,312)</b>	<b>23,333</b>
<b>FUND BALANCE, BEGINNING</b>	<b>34,387</b>	<b>24,762</b>	<b>58,829</b>	<b>38,718</b>
<b>FUND BALANCE, ENDING</b>	<b>20,139</b>	<b>(10,250)</b>	<b>279</b>	<b>62,051</b>

The accompanying notes are an integral part of this statement.

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CITY COURT OF FLAGLERMINE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish, or parish, 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 3/25/97

**CITY COURT OF PLAQUEMINE, LOUISIANA**  
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**DECEMBER 31, 1996**

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City Court of Plaquemine  
Plaquemine, Louisiana

## INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of the City Court of Plaquemine, Louisiana, a component unit of the City of Plaquemine, Louisiana as of and for the year ended December 31, 1996. These statements are the responsibility of the City Court's management. 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 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the City Court of Plaquemine, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements of the City Court of Plaquemine, Louisiana, and, in our opinion, it is fairly presented in all material respects in relation to the financial statements taken as a whole.



Margaret A. Pittard  
Plaquemine, Louisiana  
June 9, 1997



**HUGH F. BASLEY, CPA**  
*A Professional Accounting Corporation*

**Hugh F. Basley, CPA/CFE**  
**Ken Cook, CPA**  
**Margaret A. Prichard, CPA**

City Court of Plaquemine  
Plaquemine, Louisiana

## REPORT - INTERNAL CONTROL

We have audited the financial statements of the City Court of Plaquemine, Louisiana, a component unit of the City of Plaquemine, Louisiana as of and for the year ended December 31, 1996, and have issued our report thereon dated June 5, 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, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." These standards and OMB Circular A-128 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 the City Court of Plaquemine, LA 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 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 the policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the City Court of Plaquemine, LA 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 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 an opinion on the internal control structure. Accordingly, we do not express such an opinion.



## REPORT - INTERNAL CONTROL

Our consideration of the internal control structure would 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 and 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. 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 management and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



J. M. Bradley  
Pascagoula, Louisiana  
June 2, 1997

# HFB

HUGH F. HANLEY, CPA  
A Professional Accounting Corporation

Hugh F. Hanley, CPA/CFE  
Kent Craft, CPA  
Margaret A. Pittsford, CPA

City Court of Plaquemine  
Plaquemine, Louisiana

## REPORT - COMPLIANCE

We have audited the financial statements of the City Court of Plaquemine, Louisiana, a component unit of the City of Plaquemine, Louisiana as of and for the year ended December 31, 1996, and have issued our report thereon dated June 5, 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, and the provisions of Office of Management and Budget Circular A-128, "Audit of State and Local Governments." Those standards and OMB Circular A-128 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 of Plaquemine, Louisiana is the responsibility of the City Court of Plaquemine's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of the Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the 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 management and the Legislative Auditors. However, this report is a matter of public record, and its distribution is not limited.



Plaquemine, Louisiana  
June 5, 1997

## COMBINING STATEMENTS

CITY COURT OF PLAZA/DRIVE  
PLACEMENT, I. DEBARRÉ  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1988

	Governmental Fund Types		Proprietary Fund Types	Account Group General Fund Assets	Totals (Maximums Only)	
	General	Special Revenues			December 31 1988	December 31 1988
<b>ASSETS</b>						
Cash	840	32,718	58,518	90	98,588	158,199
Accounts receivable	19,098	5,078		0	24,277	11,842
Bond proceeds receivable					0	0
Prepaid expenses					0	0
Furniture and equipment				118,546	118,546	88,281
<b>TOTAL ASSETS</b>	<b>128,038</b>	<b>38,044</b>	<b>58,518</b>	<b>118,546</b>	<b>1,044,687</b>	<b>1,199,532</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts payable and prepaid fines	1,078	32,378			33,381	31,568
Interfund payables	381	15,124			15,457	11,842
Due to other agencies					0	0
Other payables			5,118		5,118	1,762
<b>TOTAL LIABILITIES</b>	<b>1,459</b>	<b>47,502</b>	<b>5,118</b>	<b>0</b>	<b>53,956</b>	<b>45,172</b>
<b>Fund Equity:</b>						
Investment in general fund assets				118,546	118,546	88,281
Fund balance:						
Unreserved and undesignated	19,581	(19,546)			35	58,829
<b>TOTAL FUND EQUITY</b>	<b>19,581</b>	<b>(19,546)</b>	<b>0</b>	<b>118,546</b>	<b>118,581</b>	<b>147,232</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>128,038</b>	<b>38,044</b>	<b>58,518</b>	<b>118,546</b>	<b>1,044,687</b>	<b>1,199,532</b>

The accompanying notes are an integral part of this statement.

CITY COURT OF PLACERDINE  
PLACERDINE, OREGON

COMBINED STATEMENT OF REVENUES, EXPENSES AND RESOURCES AS IN THE BALANCE SHEET -  
ALL FISCAL YEARS ENDED  
DECEMBER 31, 1988

	Public			
	Revised	Subsequent	Deferred	Total
<b>REVENUES</b>				
County fee, dues and fees	\$1,719	\$1,200	\$1,148	\$4,067
Intergovernmental revenues	28,428			28,428
Miscellaneous revenues	185			185
Bond revenues	5,279			5,279
<b>TOTAL REVENUES</b>	<b>35,611</b>	<b>1,200</b>	<b>1,148</b>	<b>38,059</b>
<b>EXPENDITURES</b>				
Contract				
Subsidies				2,811
Auto and travel	5,524			5,524
Printing	7,492			7,492
City Court expenses				12,247
Debt and pensions	4,719			4,719
Insurance				718
Miscellaneous	845			845
Office supplies and expenses	7,273			7,273
Professional fees	779		178	957
Repairs and maintenance	288			288
Subsidial/fees			4,024	4,024
Bond interest	5,779			5,779
Subsidies expenses		4,779		4,779
Salaries and benefit taxes	18,428		15,114	33,542
Telephone	777			777
Capital outlay	2,873	7,489		10,362
<b>TOTAL EXPENDITURES</b>	<b>62,445</b>	<b>12,268</b>	<b>15,114</b>	<b>89,827</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				<b>(51,768)</b>
<b>OTHER (DEFICIENCY)</b>				<b>(1,000)</b>
<b>FINAL BALANCE, JANUARY 1, 1988</b>				<b>28,714</b>
<b>FINAL BALANCE, DECEMBER 31, 1988</b>				<b>(81,054)</b>

The accompanying notes are an integral part of this statement.

**CITY COURT OF PLAQUEMINE  
PLAQUEMINE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City Court of Plaquemine was created under the provisions of Louisiana Revised Statute 13:2488.01. The City Judge and Marshal are elected by the voters of the City of Plaquemine and serve a term of six years as provided by Louisiana Revised Statutes 13:1872 and 13:1878, respectively.

The City Court of Plaquemine is a component unit of the City of Plaquemine, Louisiana. The December 31, 1995 audit report of the City Court of Plaquemine will be shown in discrete presentation in the October 31, 1996 audit report of the City of Plaquemine, Louisiana. Copies of this report can be obtained from the management of the City of Plaquemine.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. The GASB issued a codification of governmental accounting and financial reporting standards (revised in 1990). This codification and subsequent pronouncements are accepted as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with these standards.

**1. Basis of Presentation**

The accompanying financial statements of the City Court of Plaquemine have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**2. Financial Reporting Entity**

Section 2100 of the GASB codification has established criteria for determining the governmental reporting entity. In conformance with that section, the City Court includes all funds, account groups and activities that are within the oversight responsibility of the Court. Oversight responsibility was determined on the basis of the ability to create a component unit, the ability to appoint management or the governing board and the scope of public service provided by the component unit.

## NOTES TO FINANCIAL STATEMENTS

### 1. Financial Reporting Entity (continued)

Certain units of local government, such as other independently elected officials and the City of Plaquemine, are excluded from the accompanying financial statements. These units have their own elected governing authorities and do not meet the criteria previously mentioned.

The accounting and reporting policies of the City Court of Plaquemine conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 28:517 and to guidelines set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*.

### 2. Fund Accounting

The accounts of the City Court of Plaquemine are organized on the basis of funds and an account group, 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, or expenses, as appropriate. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

General Fund is the general operating fund of the City Court. The Court Expense Fund is the general fund of the City Court and is used to account for the general operating expenditures except those required to be accounted for in other funds.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

#### Marshal's Fund

The Marshal's Fund is used to account for the activities of the Marshal's office financed by revenue from court costs designated for that purpose.

#### Subpoena Fund

The Subpoena Fund is used to account for subpoena fees collected by the court and used to pay off-duty law enforcement officers for their appearance in court as witnesses.

## NOTES TO FINANCIAL STATEMENTS

### 3. *Fund Accounting (continued)*

#### Public Defender Fund

The Public Defender Fund was created in 1988 to account for the activities of the Public Defender financed by revenue from court costs designated for that purpose, as provided by R.S. 11:2488.64(c).

#### Probation Fund

This fund is used to account for probation fees collected by the City Court.

Agency Funds are used to account for assets held by the City Court as an agent for other funds and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

#### Fines, Fees, and Costs Fund

The Fines, Fees, and Costs Fund is used to account for fines and costs collected for and payable to the City of Plaquemine, General - Court Expense Fund, and Marshal's, Subpoena, and Public Defender Special Revenue Funds. The Fines, Fees, and Costs Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations and, as such, a statement of operations is not included in the accompanying financial statements.

#### Civil Fund

The Civil Fund is used to account for advance costs collected from plaintiffs filing civil suits. These costs are payable to the City Court of Plaquemine Judge and Marshal and to the Judges' Supplemental Compensation Fund, as costs are assessed. The difference between the costs advanced by the plaintiffs and the assessed against the advance is classified as receivable from or payable to the plaintiff. The Civil Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations and, as such, a statement of operations is not included in the accompanying financial statements.

### 4. *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 refers to the timing of the measurements made, regardless of the measurement focus applied.



## NOTES TO FINANCIAL STATEMENTS

### 4. Basis of Accounting (continued)

All Funds of the City Court are accounted for on the cash basis of accounting; however, the Funds as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

#### Revenues

Substantially all revenues are recorded when received.

Certain receipts as advance deposits on fines to be finalized on the next court session are recorded as advance deposits on fines and are not allocated to individual funds until formalized by court records.

#### Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

### 5. Budgetary Accounting

The City Court did not and was not required to prepare budgets for the year ended December 31, 1966; therefore, the accompanying financial statements do not include budget comparisons.

### 6. Fixed Assets

The fixed assets of the City Court are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a "Fund." It is concerned only with the measurement of financial position and not results of operations.

### 7. Vacation and Sick Leave

The City Court has not adopted a formal policy for vacation, sick leave, and other compensated absences; therefore, the City Court has no liability for such absences.

### 8. Total Columns on Combined Statements

The 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 do not present financial position, results of operations, or changes in 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.

CITY COURT OF PLACEMINE  
PLACEMINE, LOUISIANA  
COMBING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 1998

	Marsh	Subp	Public	Sub	Pre	Total
<b>ASSETS</b>						
Cash	\$150	\$40	\$0	\$1,307		\$1,797
Intfund receivables		\$,076		\$00		\$,076
Fund revenue receivables						0
Prepaid expenses						0
<b>TOTAL ASSETS</b>	<b>\$150</b>	<b>\$1,116</b>	<b>\$0</b>	<b>\$1,307</b>		<b>\$2,573</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts payable and prepaid fines	\$5,181		\$1,307	\$937		\$7,425
Intfund payables	\$,987		\$3,288	\$,000		\$5,275
<b>TOTAL LIABILITIES</b>	<b>\$6,168</b>	<b>0</b>	<b>\$4,595</b>	<b>\$3,937</b>		<b>\$14,700</b>
<b>Fund Equity:</b>						
Fund balances:						
Unreserved and undesignated	\$9,385	\$,644	\$15,185	\$620		\$25,834
<b>TOTAL FUND EQUITY</b>	<b>\$9,385</b>	<b>\$,644</b>	<b>\$15,185</b>	<b>\$620</b>		<b>\$25,834</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$15,553</b>	<b>\$1,644</b>	<b>\$19,780</b>	<b>\$4,557</b>		<b>\$41,534</b>

The accompanying notes are an integral part of this statement.

COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

**NOTES TO FINANCIAL STATEMENTS**

**NOTE M: CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS**

The following is a summary of changes in assets and liabilities of all agency funds:

	JANUARY 1, <u>1996</u>	ADDITIONS	DEDUCTIONS	DECEMBER 31, <u>1996</u>
<b>Fines, Fees and Costs Fund</b>				
Assets	\$ _____	\$136,573	(\$136,573)	\$ _____
Liabilities	\$ _____	\$ _____	\$ _____	\$ _____
<b>Civil Fund</b>				
Assets	\$ 2,700	\$ 20,803	(\$ 20,803)	\$ 2,700
Liabilities	\$ 2,700	\$ 5,320	(\$ 2,700)	\$ 5,320

**NOTE N: FUND DEFICITS**

The special revenue funds had the following unreserved fund balances:

Martial	\$ 9,380
Subpoena	5,444
Public Defender	(\$15,187)
Probation	<u>_____</u>
	<b>\$19,737</b>

The deficits in these funds were caused by a shortfall of revenues. Due to the excess unreserved fund balance in the General Fund of \$19,821, there is sufficient fund equity in the General Fund to eliminate the deficit in the Special Revenue Funds.

## NOTES TO FINANCIAL STATEMENTS

### NOTE G: INSURANCE IN FORCE

The insurance in force includes fidelity bonds on the City Marshal and City Court Clerk. The City of Plaquemine insures the General Fixed Assets against loss or damage.

### NOTE H: OTHER PAYABLES

Other payables of the Civil Fund as of December 31, 1996, is made up of the following:

Payable to two Judge and plaintiffs	\$5,128
Payable to two Marshal	0
<b>TOTAL</b>	<b>\$5,128</b>

### NOTE I: INTERGOVERNMENTAL REVENUE

The Marshall's office received funds totaling 38,868 from the City of Plaquemine and \$21,575 from the Iberville Parish Police Jury during 1996.

### NOTE J: PENSION PLAN

The City Court has not adopted a pension plan policy.

### NOTE K: COMMITMENTS AND CONTINGENCIES

The City Court Judge is unaware of any pending claims and lawsuits against the City Court.

### NOTE L: RELATED PARTY TRANSACTIONS

Salaries of the City Marshall, City Court Clerk and other City Court employees are to be paid by the City of Plaquemine. The Judge's salary was paid by the State Judiciary Department, the City of Plaquemine, and the Iberville Parish Police Jury. The Public Defender's salary was paid out of the Public Defender Fund.

The City of Plaquemine insures the General Fixed Assets of the City Court against any loss or damage.

## NOTES TO FINANCIAL STATEMENTS

### NOTE C: CHANGES IN FIXED ASSETS

The following is a summary of changes in general fixed assets:

	BALANCE JANUARY 1, 1998	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 1998
furniture, fixtures, and equipment	\$ 21,324	\$ 21,324	\$ _____	\$ 42,648

### NOTE D: INTERFUND RECEIVABLES, PAYABLES

	INTERFUND RECEIVABLES	INTERFUND PAYABLES
<b>Governmental Fund:</b>		
Court Expense Fund	\$ 22,896	\$ 252
<b>Special Revenue Fund:</b>		
Moralis Fund	-	8,847
Salmona Fund	5,276	-
Public Defender Fund	-	13,258
Production	880	2,888
<b>Agency Funds:</b>		
Fines, Fees and Costs Fund	-	-
Civil Fund	-	-
	\$ 29,072	\$ 21,877

### NOTE E: CASH

At December 31, 1998, the carrying amount of the City Court's deposits was \$12,361. The entire bank balance was covered by federal depository insurance.

### NOTE F: ADVANCE COST

Advance cost represents money received in connection with civil suits. The plaintiff of each suit is required to make an advance payment to this account to cover the cost incurred by court in processing the suit. These cash advances remain in this account until they are claimed by the court, at which time they are disbursed to the proper entities, or until the case has been dismissed, at which time the remaining amount is refunded.

## NOTES TO FINANCIAL STATEMENTS

### 9. Comparative Data

Comparative 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. Complete comparative data are not presented since the inclusion would make the statements unduly complex and difficult to read.

### 10. Cash and Cash Equivalents

Cash includes amounts in demand deposits. Under state law, the City Court may deposit funds in demand deposits, interest bearing, demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

### NOTE B: COURT OPERATIONS

All fines collected by the court are required to be remitted to the City of Plaquemine. Court costs (both criminal and civil) assessed by the Judge in accordance with applicable schedules are used to pay the operational expenses of the court and other expenditures as may be approved by the Judge. Salaries of the City Marshal, City Court Clerk and other City Court employees are to be paid by the City of Plaquemine. The Judge's salary was paid by State Judiciary Department, City of Plaquemine, and the Bertrille Parish Police Jury.

In addition to a salary, the judge is entitled to receive the same fees as are payable to the Justices of the Peace in all civil cases where the amount involved does not exceed \$100, exclusive of interest, and the same fees as are payable to the Clerks of District Courts in all other civil cases. He shall receive no fees in criminal matters. These fees are collected by and paid out of the Civil Fund, an agency fund.

R.S. 13:1899 provided that the City Judge in all criminal cases may assess a sum not to exceed ten dollars as additional costs of court, the proceeds from which shall be deposited in a special account, subject to audit, and used to defray operational expenses of the office of the Marshal of the Court, all as may be useful and necessary for the proper conduct of the Marshal's office, and all as may be approved by said Marshal.

R.S. 13:2485.61(c) was amended in July, 1988 to include a public defender in the City Court of Plaquemine. The public defender's salary shall be fixed by the judge and paid out of court costs assessed for the public defender.

**CITY COURT OF FLAQUIMINE  
FLAQUIMINE, LOUISIANA**

**SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**Marshal's Fund**

The Marshal's Fund is used to account for the activities of the Marshal's office, financed by revenue from court costs designated for that purpose.

**Subpoena Fund**

Subpoena Fund is used to account for subpoena fees collected by the court and used to pay off-duty law enforcement officers for their appearance in court as witnesses.

**Public Defender Fund**

This Fund was created in 1988 to account for the activities of the Public Defender financed by revenue from court costs designated for that purpose, as provided by R.S. 13:2489.51(c).

**Probation Fund**

This Fund is used to account for probation fees collected by the City Court.