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ALEXANDRIA CITY COURT
ALEXANDRIA, LOUISIANA

SEPTEMBER 28, 1936

FILED
SEP 28 1936
CLERK OF COURT
ALEXANDRIA, LA.

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ALEXANDRIA, LA.

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Independent Auditors' Report

To the Honorable Judge Edward E. Roberts
Alexandria City Court
City of Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of Alexandria City Court and the combined individual fund and account group financial statements for Alexandria City Court as of September 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of Alexandria City Court's 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 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. 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of Alexandria City Court, as of September 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combined individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of the individual funds and account group of Alexandria City Court as September 30, 1996, and the results of operations of such funds 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 general purpose financial statements taken as a whole and on the combined individual fund and account group financial statements. The accompanying financial information listed as "Supplementary Data" in the table of contents is presented for purposes of additional analysis and is not a required part of the combined individual fund and account group financial statements of Alexandria City Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose combined individual fund and

account group financial statements and, in our opinion, is fairly stated in all material respects in relation to such financial statements of each of the respective individual funds and account group taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year in which was expressed an unqualified opinion on the combined individual fund and account group financial statements of Alexandria City Court.

In accordance with Government Auditing Standards, we have also issued a report dated December 9, 1996, on our consideration of Alexandria City Court's internal control structure and a report dated December 9, 1996, on its compliance with laws and regulations.


DESTRICHER & COMPANY
Certified Public Accountants

December 9, 1996

**GENERAL PURPOSE FINANCIAL
STATEMENTS (COMBINED
STATEMENTS - OVERVIEW)**

Alexandria City Court
Combined Balance Sheets
All Fund Types and Account Groups

September 30, 1998

	GOVERNMENTAL	FUNDIARY	ACCOUNT	TOTALS	
	FUND TYPE	FUND TYPE	GROUP	(NON-FUND/ASSETS ONLY)	
	GENERAL	AGENCY	GENERAL	1998	1999
	FUND	FUNDS	FUNDS		
			ASSETS		
Assets					
Cash	\$111,946	\$148,768	\$0	\$260,714	\$107,646
Investments at cost	180,000	10,000	0	190,000	110,000
Accrued interest receivable	250	150	0	400	111
Due from Alexandria					
City Manager	7,418	0	0	7,418	18,128
Prepaid expenses	4,000	0	0	4,000	5,400
Due from parishos	0	111	0	111	800
Due from other government	0	1	0	1	0
Due from other funds	0	168	0	168	170
Fixed assets	0	0	267,879	267,879	347,331
Total assets	\$114,113	\$264,286	\$267,879	\$796,179	\$111,781
Liabilities and fund equity					
Liabilities					
Accounts payable	\$2,816	\$0	\$0	\$2,816	\$1,047
Other liabilities	815	0	0	815	100
Advanced court costs	0	261,777	0	261,777	206,808
Guarantieson collections	0	1,506	0	1,506	2,154
Due to other funds	168	0	0	168	170
Court costs payable	0	0	0	0	18,780
Total liabilities	3,699	264,286	0	267,341	352,449
Fund equity:					
Investment in general					
fund assets	0	0	267,879	267,879	347,331
Fund balances -					
Unreserved:					
Designated	120,164	0	0	120,164	214,819
Total fund equity	120,164	0	267,879	488,013	661,744
Total liabilities and fund equity	\$118,113	\$264,286	\$267,879	\$756,379	\$713,193

The notes to the financial statements are an integral part of this statement.

Alexandria City Court
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balance - All Governmental Fund Types

for the fiscal year ended September 30, 1996

	FUND TYPES	
	<u>General</u>	
	<u>1996</u>	<u>1995</u>
		(MEMORANDUM ONLY)
Revenues:		
Court costs	\$99,892	\$114,306
Interest	6,323	4,761
Department of Public Safety - (DA)	1,925	988
Postage and copies	<u>2,485</u>	<u>2,778</u>
Total revenues	<u>110,625</u>	<u>122,833</u>
Expenditures:		
Current		
General and administrative	62,894	69,986
Capital outlay	<u>28,529</u>	<u>33,157</u>
Total expenditures	<u>91,423</u>	<u>103,143</u>
Excess of revenues over expenditures	19,202	19,690
Fund balance, October 1	<u>218,079</u>	<u>192,511</u>
Fund balance, September 30	<u>\$237,281</u>	<u>\$212,201</u>

The notes to the financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

Alexandria City Court
Notes to Financial Statements

September 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant accounting policies affecting their presentation.

A. Fund Accounting

The accounts of Alexandria 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 as appropriate. Governmental 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 three generic fund types and three broad fund categories as follows:

Governmental Fund -

General Fund

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

Fiduciary Funds -

Agency Funds

Agency funds are used to account for assets held by Alexandria City Court as an agent for other governmental departments, other organizations and other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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. No depreciation has been provided on general fixed assets.

All fixed assets which are purchased are stated at historical cost. Historical costs include net only purchase price or construction cost, but also auxiliary charges to place the asset in its

**Alexandria City Court
Notes to Financial Statements**

September 30, 1996

intended location and condition for use. Interest is capitalized in accordance with generally accepted accounting principles with respect to fixed assets. During the fiscal year September 30, 1996, no interest has been capitalized for this purpose.

B. Reporting Entity

In evaluating how to define the Alexandria City Court, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic - but not only - criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Court is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Court is a separate reportable entity from the City of Alexandria because it is essentially an autonomous unit. The Judge, an elected official, has the ability to exercise oversight responsibility regarding operations and accountability for fiscal matters. The Alexandria City Court is financially independent of the City of Alexandria, Louisiana.

C. Basis of Accounting

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Court costs are not susceptible to accrual because generally they are not measurable until received in cash.

D. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not

**Alexandria City Court
Notes to Financial Statements**

September 30, 1996

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.

E. Cash

Cash balances are insured to Federal Depositary Insurance Corporation limits of \$100,000. Deposits in excess of these limits are secured by collateral held in the pledging bank's trust department. These securities have a fair market value of \$291,594.

F. Encumbrances

The Alexandria City Court does not record encumbrances in their accounting system.

2. INVESTMENTS:

The advance court costs fund purchased a certificate of deposit for \$15,000 on May 21, 1996, with a maturity date of November 10, 1996, and an annual interest rate of 4.25%. The general fund purchased a certificate of deposit for \$50,000 on February 10, 1996, with a maturity date of February 10, 1997, and an annual interest rate of 3.25% and another certificate of deposit for \$50,000 on March 17, 1996, with a maturity date of March 17, 1997, and an annual interest rate of 3.05%. Interest income is reflected in the financial statements for interest earned on all certificates of deposit from October 1, 1995 to September 30, 1996.

3. COURT COSTS PAYABLE:

These various liabilities represent charges against advance court costs deposited for each case and are based on the processing of the case by the judge and/or marshal. As activity occurs in the suit, the advance court costs account is decreased and the related liability account is increased.

4. INTERFUND RECEIVABLES AND PAYABLES

A summary of the interfund receivables and payables by fund at September 30, 1996, is presented below:

	Interfund Receivables	Interfund Payables
Advance Court Costs Fund	\$168	\$0
General Fund	0	168
	<u>\$168</u>	<u>\$168</u>

**Alexandria City Court
Notes to Financial Statements**

September 30, 1996

10. LITIGATION:

As of September 30, 1996, the Alexandria City Court was not a party in any lawsuits as plaintiff or defendant.

11. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

As of September 30, 1996, the Alexandria City Court had no construction or other significant commitments in process.

12. RETIREMENT COMMITMENTS:

The Alexandria City Court contributed \$277 this year to the Parishial Employees' Retirement System of Louisiana on behalf of qualifying individuals employed by the Court. There were six employees of the Court of which one qualified and participated. The Court's covered payroll was \$1,765, and the total payroll for all employees was \$20,184. The participant contributed \$156.

The Parishial Employees' Retirement System of Louisiana required the Court to fund 8% of total salary for the first quarter of Alexandria City Court's fiscal year and 7.25% for the other three quarters and the participants to fund 0.50% of total salary. No actuarial data was available on the above-mentioned retirement plan.

13. LEASE

The Alexandria City Court currently is leasing a copier machine from Advanced Office Systems, Inc. for \$278 per month for a term of 36 months ending September 30, 1998.

Future minimum payments required under the lease are as follows:

1997	\$1,316
1998	1,316

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS
AND ACCOUNT GROUPS**

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Alexandria City Court
General Fund
Balance Sheet

September 30, 1998

Assets

Cash	
Investments at cost	\$112,540
Accrued interest receivable	100,000
Due from Alexandria City Marshal	236
Prepaid expenses	7,418
	<u>4,832</u>
Total assets	<u>\$224,223</u>

Liabilities and fund balance

Liabilities:

Accounts payable	\$2,056
Due to other fund	168
Other liabilities	<u>853</u>
Total liabilities	<u>3,077</u>

Fund balance:

Unreserved	
Undesignated	<u>221,146</u>
Total fund balance	<u>221,146</u>

Total liabilities and fund balance	<u>\$224,223</u>
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The notes to the financial statements are an integral part of this statement.

Alexandria City Court
General Fund - Statement of Revenues, Expenditures
And Changes in Fund Balance

for the fiscal year ended September 30, 1996

Revenues:	
Court costs	809,850
Interest	6,322
Department of Public Safety - DASH	1,825
Postage and copies	<u>2,485</u>
Total revenues	<u>819,582</u>
Expenditures:	
Current:	
General and administrative	82,804
Capital outlay	<u>20,545</u>
Total expenditures	<u>103,439</u>
Excess of revenues over expenditures	7,143
Fund balance, October 1	<u>214,819</u>
Fund balance, September 30	<u>\$221,964</u>

The notes to the financial statements are an integral part of this statement.

AGENCY FUNDS

To account for assets held by Alexandria City Court as an agent for others.

**Alexandria City Court
Agency Funds
Combined Balance Sheet**

September 30, 1998

Assets	Advance Court Costs	Garnishments	Total
Cash	\$246,399	\$2,398	\$248,748
Investments at cost	15,000	0	15,000
Accrued interest receivable	358	0	358
Due from garnishee	0	111	111
Due from other government	1	0	1
Due from other funds	168	0	168
Total assets	<u>\$261,377</u>	<u>\$2,509</u>	<u>\$264,286</u>
Liabilities			
Advance court costs	\$261,377	30	\$261,777
Garnishment collections	0	2,506	2,506
Other liabilities	0	3	3
Total liabilities	<u>\$261,777</u>	<u>\$2,509</u>	<u>\$264,286</u>

The notes to the financial statements are an integral part of this statement.

Alexandria City Court
Advance Court Costs Fund
Balance Sheet

September 30, 1998

Assets

Cash	\$246,358
Investments at cost	15,000
Advanced interest receivable	258
Due from other government	1
Due from other fund	<u>168</u>
Total assets	<u>\$261,727</u>

Liabilities

Advance court costs	<u>\$261,727</u>
---------------------	------------------

The notes to the financial statements are an integral part of this statement.

Alexandria City Court
Garnishments Fund
Balance Sheet

September 30, 1996

Assets

Cash	\$2,198
Due from garnishes	<u>111</u>
Total assets	<u>\$2,309</u>

Liabilities

Garnishment collections	\$2,500
Other liabilities	<u>0</u>
Total liabilities	<u>\$2,500</u>

The notes to the financial statements are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for all general fixed assets owned by the Alexandria City Court.

Alexandria City Court
Statement of General Fixed Assets

September 30, 1998

General fixed assets at cost:

Office furniture and fixtures	968,505
Office equipment	133,575
Building improvements	<u>64,300</u>
	<u>\$1,166,380</u>

Investment in general fixed assets:

General fund	<u>\$207,870</u>
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The notes to the financial statements are an integral part of this statement.

SUPPLEMENTARY DATA

Alexandria City Court
General Fund
Schedule of Expenditures

for the fiscal year ended September 30, 1996

Schedule I

General and administrative

Salaries	120,184
Payroll taxes	117
Computer services	279
Equipment lease	3,336
Employee benefits - dental insurance	1,966
Extra help	170
Insurance	388
Office supplies	12,398
Repairs and maintenance	3,398
Retirement	277
Professional fees	9,133
Postage	4,533
Fees, subscriptions and books	2,168
Uniforms	4,532
Janitorial	1,269
Seminars	12,478
Flowers	142

Total general and administrative

182,891

The notes to the financial statements are an integral part of this statement.



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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**

To the Honorable Judge Edward E. Roberts
Alexandria City Court
Alexandria, Louisiana

We have audited the general purpose financial statements of Alexandria City Court, Alexandria, Louisiana, as of and for the year ended September 30, 1998, and have issued our report thereon dated December 9, 1998.

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.

The management of Alexandria 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.

Solely to assist us in planning and performing our audit, we made a study and evaluation of the internal control structure of Alexandria City Court. That study and evaluation was limited to a preliminary review of the structure to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because of lack of segregation of duties in the handling and recording of assets, our study and evaluation did not extend beyond this preliminary review phase.

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 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 management of Alexandria City Court. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



CESTRICHER & COMPANY
Certified Public Accountants

December 9, 1986



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**Independent Auditors' Report on Compliance Based on an Audit of
 General Purpose Financial Statements Performed in
 Accordance With Government Auditing Standards**

The Honorable Judge Edward E. Roberts
 Alexandria City Court
 Alexandria, Louisiana

We have audited the general purpose financial statements of Alexandria City Court, as of and for the year ended September 30, 1996, and have issued our report thereon dated December 9, 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 and contracts applicable to Alexandria City Court is the responsibility of Alexandria City Court's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of Alexandria City Court's compliance with certain provisions of laws, regulations and contracts. However, 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.

This report is intended for the information of the management of Alexandria City Court. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Oestreich & Company
OESTREICHER & COMPANY
 Certified Public Accountants

December 9, 1996