

CITY JUDGE
CITY COURT OF PINEVILLE, LOUISIANA
A Component Unit of the City of Pineville, Louisiana
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1996

	Governmental	Fiduciary	Account	Total (Memorandum Amount)
	Fund Type	Fund Type	Group	
	General	Agency	General	
	Fund	Fund	Fund	
			Assets	
Assets				
Cash	\$ 39,322	\$ 33,883	\$ -	\$ 73,205
Accounts receivable	2,638	-	-	2,638
Fixed assets	—	—	30,816	30,816
Total Assets	\$ 41,960	\$ 33,883	\$ 30,816	\$ 126,659
Liabilities and Fund Equity				
Liabilities				
Accounts payable	\$ 484	\$ -	\$ -	\$ 484
Advance costs	—	33,883	—	33,883
Total Liabilities	484	33,883	-	34,367
Fund Equity				
Investment in general fund assets	-	-	30,816	30,816
Fund balance				
Unreserved-designated	41,476	—	—	41,476
Total Liabilities and Fund Equity	\$ 41,960	\$ 33,883	\$ 30,816	\$ 126,659

The accompanying notes are an integral part of the financial statements.

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City Judge

City Court of Pineville, Louisiana

Component Unit Financial Report

As of and for the Year Ended December 31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or authorized entity and other appropriate public officials. The report is available for public inspection at the Eston House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 07 1967

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Henry Lammie, City Judge
City Court of Pineville, Louisiana

This report is intended for the information of the Judge's Office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


KENNETH M. MASON



Coast I. Knight, Jr., CPA

February 3, 1987

K. Marie Masden, CPA

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Henry Lemaire, City Judge
City Court of Pineville, Louisiana

We have audited the financial statements of the City Judge, City Court of Pineville, Louisiana, for the year ended December 31, 1986, and have issued our report thereon dated February 3, 1987.

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.

Compliance with laws, regulations, and grants applicable to the City Judge, City Court of Pineville, Louisiana is the responsibility of the management of the Judge's Office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Judge's Office compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Judge's Office complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Judge's Office had not complied, in all material respects, with those provisions.

However, the following immaterial instance of noncompliance was noted.

Legal expenses for Judge Lemaire

Louisiana Revised Statutes require that expenditures for legal matters involving the Judge be made on a reimbursable basis. During 1986, the Court expended funds in connection with a hearing by the Judiciary Commission of Louisiana, which resulted in public censure by the Supreme Court of Louisiana. These expenditures should have been paid by the Judge and would have been reimbursable to him, had he provided.

Reply: I thought it was appropriate for the Court to pay these expenses since a favorable ruling was anticipated. The court has been reimbursed for these expenditures.

Henry Lemoine, City Judge
City Court of Pineville, Louisiana

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 specific internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in accounts 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 operations that we consider to be material weaknesses as defined above.

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



KENNETH O. MASLIN

February 3, 1993

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

Henry Levaque, City Judge
City Court of Pineville, Louisiana

We have audited the general purpose financial statements of City Judge, City Court of Pineville, Louisiana, (the Judge's Office) a component unit of the City of Pineville, Louisiana as of and for the year ended December 31, 1990, and have issued our report thereon dated February 3, 1993.

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 the Judge's Office 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 errors 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 City Judge, City Court of Pineville, Louisiana for the year ended December 31, 1990, 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.

CITY JUDGE
 CITY COURT OF PINEVILLE, LOUISIANA
 A Component Unit of the City of Pineville, Louisiana
 Analysis of Disbursements from Agency Funds
 For the Year Ended December 31, 1996

Civil Fee Fund:

City Judge	\$ 33,362
City Marshal	10,562
Clerk fee	4,000
Judges' supplemental compensation fund	9,694
Retards	23,485
Order fees	10,220
Criminal cost	1,877
Marshal's cost	1,387
Louisiana State Employees Retirement System	4,339
Secretary of State fee	2,875
Deputy fees	2,400
Miscellaneous	<u>3,447</u>
Total	<u>\$487,758</u>

SUPPLEMENTAL DATA

CITY JUDGE
CITY COURT OF MONROE, LOUISIANA
A Component Unit of the City of Monroe, Louisiana
Notes to the Financial Statements
December 31, 1996

Note 5 - Pension Plans - Continued

The system also provides retirement, death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The Louisiana State Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Louisiana State Employees Retirement System, P. O. Box 44113, Baton Rouge, LA 70804-0113 or by calling (800) 236-8000.

Covered employees are required by state statute to contribute 11.5 percent of their salary to the plan. The Judge's Office is required by the same statute to contribute 11.9 percent. The Judge's Office's contributions to the system for the years ended June 30, 1995, 1995 and 1994 were \$4,583, \$4,315 and \$4,488, respectively, equal to the required contributions for each year.

Note 6 - Risk Management

The Judge's Office is exposed to various risks of loss related to acts, damage to, theft of and destruction of assets; errors and omissions; injuries to employees and the public; and natural disasters. The City of Monroe carries commercial insurance including workers' compensation and employee health and accident insurance. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

Note 7 - Changes in Agency Fund Assets and Liabilities

<i>City of Monroe</i>	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
<i>Assets</i>				
Cash	\$ 30,882	\$ 106,264	\$ 107,268	\$ 31,878
<i>Liabilities</i>				
Advance costs	\$ 30,882	\$ 106,264	\$ 107,268	\$ 31,878

General Purpose Financial Statements
(Combined Statements - Overview)

CITY JUDGE
 CITY COURT OF FIBERVILLE, LOUISIANA
 A Component Unit of the City of Fiberville, Louisiana
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance
 General Fund
 For the Year Ended December 31, 1986

Revenues	
Court costs	\$ 97,508
Interest	1,734
Miscellaneous	<u>448</u>
Total Revenues	<u>99,690</u>
Expenditures	
Current	
General Government	
Clerk's salary supplement	28,397
Retirement	4,583
Office expense	4,865
Dues and subscriptions	2,277
Travel and seminar	7,439
Legal and professional	4,898
Computer firm and expenses	3,225
Awards program materials	2,906
Miscellaneous	1,102
Capital outlay	<u>2,498</u>
Total Expenditures	<u>64,508</u>
Excess of Expenditures Over Revenues	(3,146)
Fund Balance, Beginning of Year	<u>48,982</u>
Fund Balance, End of Year	<u>\$ 45,836</u>

The accompanying notes are an integral part of the financial statements.

CITY JUDGE
CITY COURT OF PINELAKE, LOUISIANA
A Component Unit of the City of Pinelake, Louisiana
Notes to the Financial Statements
December 31, 1996

Note 1 - Summary of Significant Accounting Policies

The City Court of Pinelake, Louisiana, (the Court) is a component unit of the City of Pinelake, Louisiana, was established by Louisiana Revised Statute 13:2485. Its territorial jurisdiction extends throughout Wards 9, 10 and 11 of Rapides Parish in which the City of Pinelake is located. The Court is composed of a City Judge (elected), a City Marshal (elected) and a City Clerk (appointed by the City Judge). Court costs are assessed by the City Judge in all criminal matters including traffic violations. These costs are utilized in operation of the court. Costs are deposited into separate special accounts for the City Marshal and the City Judge.

The accompanying statements of the City Judge, City Court of Pinelake, Louisiana (Judge's Office) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies and practices of the Judge's Office.

A. Financial Reporting Entity

For financial reporting purposes the Judge's Office is a component unit of the City of Pinelake, Louisiana (the City), the governing body of the City. The accompanying financial statements present information only on the fund and account group maintained by the Judge's Office and do not present information on the City and the governmental services provided by it.

B. Fund Accounting

The Judge's Office uses fund and account groups to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. In these financial statements, funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The fund classifications and a description of each existing fund type follow:

Governmental funds are used to account for all or most of a government's general activities. The general fund is used to account for all activities of the general government not accounted for in some other fund. The general fund is the only governmental fund necessary for the Judge's Office.

CITY JUDGE
CITY COURT OF MONROEVILLE, LOUISIANA
A Component Unit of the City of Pineville, Louisiana
Notes to the Financial Statements
December 31, 1996

Note 1 - Summary of Significant Accounting Policies, Continued

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The fiduciary fund used by the Judge's Office consists of one agency fund: the Civil Fee Fund. Agency funds are established to serve assets equal liabilities) and do not involve measurement of results of operation.

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. An account group is accounted only with the commitment of financial position and is not involved with measurement of results of operations. The only account group presently used by the Judge's Office is that for general fixed assets.

C. Basis of Accounting

All governmental funds and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as per current laws. Penalties, fines, and miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenue and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which is recognized when due.

D. Budgets

The Judge's Office does not adopt a budget for any of its funds.

E. Fixed Assets

Fixed assets used in governmental fund type operations (general fund assets) are accounted for in the General Fixed Assets Account Group, and they are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. Fixed assets are recorded at historical cost.

CITY JUDGE
CITY COURT OF PINEVILLE, LOUISIANA
A Component Unit of the City of Pineville, Louisiana
Notes to the Financial Statements
December 31, 1999

Note 1 - Summary of Significant Accounting Policies, Continued

F. Total column on Combined Balance Sheet - All Fund Types

The total column on the combined balance sheet - all fund types is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does 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.

G. Advance Cost

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

Note 2 - Court Operation

All fees collected by the Court are required to be remitted to the City of Pineville, when prosecution is on behalf of the City and to the Rapides Parish Police Jury when the prosecution is on behalf of the state or parish.

Court costs are assessed by the City Judge in both criminal and civil cases under the authority of Louisiana Revised Statutes 13:1854 and 13:1855. Costs collected in criminal cases (including traffic violations) are used to pay the operational expenses of the court. The Judge receives no fees in criminal matters, including police bonds. Court costs collected in civil cases are paid to the City Judge, the City Marshal and other agencies.

Salary payments are paid directly to the City Judge and the City Court Clerk by the City of Pineville and the Police Jury of Rapides Parish. The Judge's Office supplements the City Court Clerk's salary. The City Court is provided office space by the City of Pineville without charge.

CITY JUDGE
CITY COURT OF PINEVILLE, LOUISIANA
 A Component Unit of the City of Pineville, Louisiana
 Notes to the Financial Statements
 December 31, 1996

Note 3 - Cash

Under state law, the Judge's Office may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Judge's Office may invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana Law and national banks having principal offices in Louisiana. At December 31, 1996, the Judge's Office had cash totaling 177,200 as follows:

Demand deposits	<u>\$ 71,200</u>
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These deposits are stated at cost, which approximates market. 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. The securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank. Cash (bank balances) at December 31, 1996, are secured as follows:

Bank balances	<u>\$ 81,630</u>
Federal deposit insurance	<u>\$ 89,570</u>

Note 4 - Changes in General Fixed Assets

The changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Balance December 31, 1996
Equipment	<u>\$ 45,216</u>	<u>\$ 1,478</u>	<u>\$ 46,694</u>

Note 5 - Pension Plans

The Judge's Office contributes to 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. All state employees except certain classes excluded by statute become members of the system as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they are eligible for membership. Elected officials and officials appointed by the Governor may, at their option, become members of the system.



Case 1 Knight, Jr., CPA

February 5, 1997

E. Martin Masden, CPA

Independent Auditors' Report

Henry Lemche, City Judge
City Court of Pineville, Louisiana

We have audited the accompanying general purpose financial statements of the City Judge of the City Court of Pineville, Louisiana (the Judge's Office) a component unit of the City of Pineville, Louisiana, 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 Judge's Office. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted the audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Judge's Office 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 general purpose financial statements taken as a whole. The accompanying financial information listed in the table of contents as supplemental data is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Judge's Office. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, it fairly stated in all material respects in relation to such financial statements taken as a whole.

KNIGHT MASDEN