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# PINEVILLE CITY COURT

Pineville, Louisiana

December 31, 1987

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Effective Date APR 01 1988



**PAYNE, MOORE & HERRINGTON, LLP**  
Certified Public Accountants  
Alexandria, Louisiana

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Merrill D.

FIRSHVILLE CITY GOVT  
FIRSHVILLE, LOUISIANA

DECEMBER 31, 1997

TABLE OF CONTENTS

	EXHIBIT	PAGE
INDEPENDENT AUDITOR'S REPORT . . . . .		1
GENERAL PURPOSE FINANCIAL STATEMENTS . . . . .		2
COMBINED BALANCE SHEET - ALL FUND TYPES		
AND ACCOUNT CLOSURE . . . . .	A	3
STATEMENT OF REVENUES, EXPENDITURES, AND		
CHANGES IN FUND BALANCE -		
GOVERNMENTAL FUND TYPE - GENERAL FUND . . . . .	B	4
NOTES TO FINANCIAL STATEMENTS . . . . .		5-9
OTHER REPORTS REQUIRED BY GOVERNMENT ACCOUNTING STANDARDS . . . . .		10
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER		
FINANCIAL REPORTING BASED ON AN ASPECT OF GENERAL PURPOSE		
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH		
GOVERNMENT ACCOUNTING STANDARDS . . . . .		11-13



PAUL M. MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Phillip Terrall, City Judge  
Bisbeeville City Court  
Bisbeeville, Louisiana

We have audited the accompanying general purpose financial statements of the Bisbeeville City Court, a component unit of the City of Bisbeeville, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the management of the Bisbeeville City Court. 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 the standards applicable to financial audits contained in 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 the Bisbeeville City Court as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated February 20, 1998, on our consideration of the internal control over financial reporting of the Bisbeeville City Court and our tests of its compliance with certain provisions of laws and regulations.

*Paul M. Moore & Herrington, LLP*  
Certified Public Accountants

February 20, 1998



PINEVILLE CITY COURT  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1997

EXHIBIT A

	GOVERNMENTAL FUND TYPE	FIDUCIARY FUND TYPE	ACCOUNT GROUP	TOTAL (MEMORANDUM ONLY)
ASSETS	CENTRAL FUND	ASSET FUND	GENERAL FUND ASSETS	
Cash	348,134	381,348	0	\$ 81,279
Accounts receivable	2,068			2,068
Interest receivable	98			98
Fixed assets	—	—	57,238	57,238
<b><u>TOTAL ASSETS</u></b>	<b><u>348,292</u></b>	<b><u>381,348</u></b>	<b><u>57,238</u></b>	<b><u>\$148,677</u></b>
LIABILITIES, EQUITY, AND OTHER CREDITS				
Liabilities				
Accounts payable	\$ 3,748	0	0	\$ 3,748
Advance court costs		41,344	—	41,344
Total liabilities	3,748	41,344	-0-	44,892
Equity and Other Credits				
Investment in general fixed assets			57,238	57,238
Fund Balance				
Unreserved - undesignated	38,348	—	—	38,348
Total Equity and Other Credits	38,348	-0-	57,238	95,586
<b>TOTAL LIABILITIES, EQUITY, <u>AND OTHER CREDITS</u></b>	<b><u>42,096</u></b>	<b><u>41,344</u></b>	<b><u>57,238</u></b>	<b><u>\$148,677</u></b>

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

**FISHERVILLE CITY COURT**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE -**  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 1997**

**EXHIBIT B**

**REVENUES**

Charges for services	
Court costs	\$48,000
Fiduciary fees	14,000
Driver improvement program	4,000
Juvenile program	3,000
Interest	1,000
Other	<u>500</u>
Total Revenues	<u>\$70,500</u>

**EXPENDITURES**

Current:	
clerks' salary supplement	10,000
Retirement	5,370
Office supplies and expenses	3,300
Dues	500
Travel and seminars	11,322
Professional services	10,107
computer fees and expenses	5,300
insurance	1,000
Repairs and maintenance	347
Telephone	2,100
Juvenile program	3,000
Capital outlay	<u>0,000</u>
Total expenditures	<u>\$57,846</u>

**EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** **(2,946)**

**FUND BALANCE, BEGINNING OF YEAR** **\$1,420**

**FUND BALANCE, END OF YEAR** **\$10,544**

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

**FINEVILLE CITY COURT  
DECEMBER 31, 1997**

**NOTES TO FINANCIAL STATEMENTS**

**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Pineville City Court (the Court), a component unit of the City of Pineville, Louisiana, was established under the authority of Louisiana Revised Statutes 13:2871 - 2812. Its territorial jurisdiction extends throughout Parishes 9, 10, and 11 of Rapides Parish in which the City of Pineville is located. The Court is composed of a city judge (elected), and a clerk of court (appointed by the City Judge).

Funds flowing through the court consist mainly of fines, forfeitures, court costs, and penalties in criminal cases, and deposits in civil cases. In all criminal matters, the judge assesses court costs in accordance with state statutes. Such costs are used by the judge to defray the operating expenses of the court or for the payment of clerical fees and similar expenditures as approved by the judge. Criminal court costs are collected by the City Marshal (a separately elected official) and remitted to the Court monthly.

The accompanying statements of the Pineville City Court 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 Court.

**A. Financial Reporting Entity**

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

**B. Fund Accounting**

The Court uses funds 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 the categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types".

WINDYVILLE DISTRICT COURT  
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

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 to account for operations of the Court.

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 Court consists of one agency fund: The Civil Fee Fund. Agency funds are established to manage assets equal liabilities) and do not involve management of results of operations.

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 measured only with the measurement of financial position and is not involved with measurement of operations. The only account group presently used by the Court is General Fixed Assets.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental and agency funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means the amount is 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.

Those revenues subject to accrual are court costs and interest revenues. The other revenues of the Court are not receivable to accrual because generally they are not measurable until received in cash.

D. Budgets

Under state statutes, the Court is not required to adopt a budget for any of its funds.

FINESVILLE CITY COURT  
DECEMBER 31, 1999

NOTES TO FINANCIAL STATEMENTS

E. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. General fixed assets are reported at actual historical cost. Assets in the General Fixed Assets Account Group are not depreciated.

F. Bad Debts

Accounts receivable are recognized as bad debts as they are considered uncollectible. In the opinion of management, all accounts receivables were collectible and an allowance for doubtful accounts was not considered necessary.

G. Advance Court Costs

Advance court costs represent 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 cost advances remain in the advance court cost account until they are earned, at which time they are disbursed to the proper entities, or until the case has been dismissed and the remaining amount is refunded.

H. Clerks' Salary Supplement

The salaries of the judge, clerk of court, and deputy clerks are paid directly by the City of Finesville to the Rapides Parish Police Jury. The Court pays an agreed-upon amount to the City of Finesville and the Rapides Parish Police Jury to supplement the salary of the clerk and deputy clerks.

I. Office Space

The City of Finesville is required by statute to furnish office space to the Court without charge.

J. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

K. Memorandum only - total column

The total column on the combined balance sheet 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



BIENVILLE CITY COURT  
DECEMBER 31, 1997

NOTES TO FINANCIAL STATEMENTS

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.

2. CASH

Under state law, the Court may deposit funds within a financial agent bank organized under the laws of the State of Louisiana, the laws of any other state in the U.S., or the laws of the United States. The deposits of the Court at year end were entirely covered by federal depository insurance.

3. CHANGES IN GENERAL FIXED ASSETS

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

	BALANCE JANUARY 1, 1997	ACQUISITIONS	BALANCE DECEMBER 31, 1997
Equipment	\$58,818	\$8,426	\$67,244

4. PENSION PLAN

The Court 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.

The system provides retirement, death, and disability benefits to plan members and beneficiaries. Benefits are established by the 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 70804-8113 or by calling (800) 256-3800.

Covered employees are required by state statute to contribute 11.3 percent of their salary to the plan. The Court contributes an actuarially determined rate, presently set at 13.4% of the member's annual salary. Contributions to the system for the years ended June 30, 1997, 1996, and 1995 were \$5,372, \$8,563, and \$4,500, respectively, which were equal to the required contributions for each year.

**PIKEVILLE CITY COURT  
DECEMBER 31, 1997**

**NOTES TO FINANCIAL STATEMENTS**

**5. RISK MANAGEMENT**

The Court is exposed to various risks of loss related to torts, damage to, theft of, and destruction of assets; errors and omissions; injuries to employees and the public; and natural disasters. The City of Pikeville carries commercial insurance including workers' compensation and employee health and accident insurance. In addition, the Court carries fidelity bonds on the clerks. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

**6. CHANGES IN AGENT FUND ASSETS AND LIABILITIES**

The following is a summary of changes in assets and liabilities of the agency fund for 1997:

	<u>BALANCE</u> <u>BEGINNING</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>ENDING</u>
<b>CIVIL FEE AGENCY FUND</b>				
<b>ASSETS</b>				
Cash	\$33,443	\$128,988	(\$133,443)	\$43,144
<b>LIABILITIES</b>				
Advance court costs	\$33,443	\$128,988	(\$133,443)	\$43,144

**7. AGENT FUND DISBURSEMENTS**

The following is a summary of disbursements from the agency fund for 1997:

City Judge	\$ 37,318
City Marshal	17,876
Clerk fee	8,123
Judge's supplemental compensation fund	8,366
Louisiana State Employees' Retirement System	4,833
Other costs and fees	13,873
Refunds	<u>34,812</u>
	\$133,887

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL,  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**



FAYNE, MOORE & HERRINGTON, LLP

OFFICE PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Phillip Terrill, City Judge  
Wineville City Court  
Wineville, Louisiana

We have audited the accompanying general purpose financial statements of the Wineville City Court (the Court), a component unit of the City of Wineville, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated February 26, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the Court are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered internal control of the Court over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the (inferred) control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a

WINEVILLE, LA	WINEVILLE, LA	WINEVILLE, LA
1000 Maple St.	1000 Maple St.	1000 Maple St.
70091-3609-114	70091-3609-114	70091-3609-114





PHYNE MOORE & HERRINGTON, LLP

Phillip Terrall, City Judge  
Fiserveille City Court

timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of management of the Fiserveille City Court and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

*Phyne Moore & Herrington, LLP*  
Certified Public Accountants

February 28, 1998