

CITY COURT OF WEST MONROE
 WEST MONROE, LOUISIANA
 FINANCIAL REPORT
 FOR THE YEAR ENDED JUNE 30, 2020

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LITTLE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2483
MONROE, LOUISIANA 70007

TELEPHONE (225) 332-0757
TELEFAX (225) 332-0122

1114 WORLD FIVE STREET
MONROE, LOUISIANA 70001

INDEPENDENT AUDITOR'S REPORT

Honorable Judge Jim Norris
City Court of West Monroe
West Monroe, Louisiana

We have audited the accompanying general purpose financial statements of the City Court of West Monroe, a component unit of the City of West Monroe, for the year ended June 30, 1998. These general purpose financial statements are the responsibility of the City Court of West Monroe'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 the standards applicable to financial audits contained in 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 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 City Court of West Monroe as of June 30, 1998, 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 our report dated September 1, 1998, on our consideration of the City Court of West Monroe's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Little & Company

Monroe, Louisiana
September 1, 1998

GENERAL PURPOSE FINANCIAL STATEMENTS

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA

FINANCIAL FUND TYPE -- AGENCY FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1998

ASSETS

Assets

Cash	\$ 285,436
TOTAL ASSETS	\$ 285,436

LIABILITIES

Liabilities

Payroll Withholdings Payable	\$ 189
Deposits Due - Others	285,247
TOTAL LIABILITIES	\$ 285,436

The accompanying notes are an integral part of this financial statement.

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

Note 1: Summary of Significant Accounting Policies

As provided for by Chapter 7 of Title 11 of the Louisiana Revised Statutes, the City Court of West Monroe has jurisdiction in all civil matters in the City of West Monroe including all of Ward Five of Ouachita Parish. The criminal jurisdiction of the court is limited to offenses committed within the city limits of West Monroe which are not punishable by imprisonment at hard labor. The city judge and city marshal are elected for six year terms.

Financial Reporting Entity

As a governing authority of the city, for reporting purposes, the City of West Monroe is the financial reporting entity for the city. The financial reporting entity consists of (a) the primary government (city), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - A. The ability of the city to impose its will on that organization and/or
 - B. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.
2. Organizations for which the city does not appoint a voting majority but are financially dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

**CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2008**

Note 1 - Summary of Significant Accounting Policies (cont.)

Financial Reporting Entity (cont.)

Because the city provides the court's building, its furnishings, and pays its operating expenditures, the court was determined to be a component unit of the City of West Monroe, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the court and do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable, available financial resources. They are measured only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on measuring the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The court's current operations require only the use of the fiduciary fund type -- agency funds. Agency funds are used to account for assets held in an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

The 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 generally are included on the balance sheet. Operating statements for these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDING JUNE 30, 1998

Note 1 - Summary of Significant Accounting Policies (cont.)

Basis of Accounting (cont.)

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, additions are recognized when measurable to accrual (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. The court uses the following practices in recognizing and reporting additions and reductions:

Additions

Judge's costs, marshal's fees, marshal's mileage and other court costs are recorded in the year in which they are earned.

Proceeds from sales and seizures are recognized when costs related to a sale and seizure of property are incurred.

Substantially all other additions are recognized when received by the court.

Based on the above criteria, judge's costs, marshal's fees, marshal's mileage, other court costs and proceeds from sales and seizures are treated as receivable to accrual.

Reductions

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

Cash

Under state law, the court 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 court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the court has cash (book balances) totaling \$288,456.

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. Deposit balances (book balances) at June 30, 1998, total \$219,919 and are fully covered by federal deposit insurance and/or the pledge of securities owned by the fiscal agent bank.

SUPPLEMENTAL INFORMATION SCHEDULES

**CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA**

HIERARCHY FUND TYPE -- AGENCY FUNDS

CIVIL COURT COST FUND

The Civil Court Cost Fund accounts for advance deposits on civil suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

JUDGE'S ACCRUED CIVIL COST FUND

The Judge's Accrued Civil Cost Fund accounts for fees earned by the judge that are transferred from the Civil Court Cost Fund and are used to pay a portion of the judge's salary and other costs of operating the court.

FINES AND FORFEITURES FUND

The Fines and Forfeitures Fund accounts for the collection of bond forfeitures and the pricing of cash bonds. Effective July 1, 1991, fines are remitted directly to the City of West Monroe and are accounted for by the city. Cash bonds are held until forfeited or returned to the person posting the bond.

MARSHAL'S GARNISHMENT FUND

The Marshal's Garnishment Fund accounts for the collection of garnishments and the maintenance of these funds to garnishment papers and to the city court and city marshal for costs incurred in collecting and distributing the funds.

MARSHAL'S SALES AND SEIZURES FUND

The Marshal's Sales and Seizures Fund accounts for the collection of proceeds from the sale and seizure of property and the maintenance of these funds to creditors, to the marshal for costs incurred and to others for costs incurred in the sale and seizure of property.

CITY COURT OF WEST MONROE
 WEST MONROE, LOUISIANA
 FIDUCIARY FUND 1775 - AGENCY FUNDS
 COMBINED BALANCE SHEET
 JUNE 30, 1998

	Civil Court Cost Fund	Judge's Accrual Civil Cost Fund	Fines and Forfeitures	Mandaf's Sales and Seizures Fund	Total (Miscellaneous Only)
Assets					
Cash	\$ 112,657	\$ 61,988	\$ 11,353	\$ 658	\$ 208,096
Total Assets	\$ 112,657	\$ 61,988	\$ 11,353	\$ 658	\$ 208,096
Liabilities					
Payroll Withholdings Payable	\$ -	\$ 169	\$ -	\$ -	\$ 169
Deposits Due Others	112,657	61,819	11,353	658	208,287
Total Liabilities	\$ 112,657	\$ 61,988	\$ 11,353	\$ 658	\$ 208,096

CITY COURT OF WEST MONROE
WEST MONROE, LOUISIANA
FINANCIAL FUND TYPE - AGENCY FUNDS
COMMON SCHEDULE OF CHANGES IN DEPOSITS AND OTHERS
FOR THE YEAR ENDED JUNE 30, 1998

	Civil Court Cost Fund	Judge's Assess Civil Cost Fund	Fines and Costs/fees	Marshal's Garshment Fund	Marshal's Sales and Seizure Fund	Total Miscellaneous Units
Deposits Due Officers at June 30, 1992	\$ 127,883	\$ 39,670	\$ 8,878	\$ -	\$ 494	\$ 166,824
Additions:						
Bonds - Pooled	-	-	29,874	-	-	29,874
Deposits - Sales and Seizures	127,583	-	-	-	-	127,583
Garshments	-	-	-	168,218	-	168,218
Interest Earnings	-	882	-	-	-	882
Sales and Seizures	-	-	-	-	16,137	16,137
Transfers from Civil Court Cost Fund	-	51,271	-	-	-	51,271
Other Additions	-	-	-	806	-	806
Total Additions	<u>127,583</u>	<u>52,153</u>	<u>29,874</u>	<u>168,424</u>	<u>16,137</u>	<u>484,469</u>
Total	<u>255,466</u>	<u>111,823</u>	<u>38,752</u>	<u>168,424</u>	<u>16,531</u>	<u>551,443</u>
Reductions:						
Adminstring Costs	-	-	-	-	1,299	1,299
Appointments	-	-	-	-	348	348
Bonds Rec'd/Issd	-	-	14,333	-	-	14,333
Garshment Papers	-	-	-	168,218	-	168,218
Judge's Cost	39,677	-	-	-	-	39,677
Judge's Salary	-	25,159	-	-	-	25,159
Judge's Retirement	-	3,250	-	-	-	3,250
Judge's Supplemental Compensation Fund	16,335	-	-	-	-	16,335
Marshal's Fees	16,982	-	-	18,564	4,259	39,805
Marshal's Indignt	4,965	-	-	-	-	4,965
Salaries - Part Time	-	1,900	-	-	-	1,900
Payroll Taxes	-	718	-	-	-	718
Other Court Costs	15,846	-	-	962	581	16,989
Other Reductions	-	2,689	269	-	1,333	4,291
Payments to Creditors	-	-	-	-	8,496	8,496
Settlements to Litigants	28,985	-	-	7,199	-	36,184
Transfers to City of West Monroe	-	-	12,617	-	-	12,617
Total	<u>111,918</u>	<u>32,492</u>	<u>26,329</u>	<u>168,424</u>	<u>36,133</u>	<u>324,392</u>
Total Reductions	<u>111,918</u>	<u>32,492</u>	<u>26,329</u>	<u>168,424</u>	<u>36,133</u>	<u>324,392</u>
DEPOSITS DUE OTHERS AT JUNE 30, 1998	\$ 143,548	\$ 79,331	\$ 12,423	\$ -	\$ 458	\$ 235,760

LITTLE & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 3440
MONROE, LOUISIANA 71207

TELEPHONE (504) 334-4571
TELECOMMUN (504) 322-0121

1111 NORTH PINE STREET
MONROE, LOUISIANA 71201

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Judge Jim Norris
City Court of West Monroe
West Monroe, Louisiana

We have audited the general purpose financial statements of the City Court of West Monroe, (the Court), a component unit of the City of West Monroe as of and for the year ended June 30, 1998, and have issued our report thereon dated September 1, 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 Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that we required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City Court of West Monroe's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal 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 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 that no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Honorable Judge Jim Harris
City Court of West Monroe
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Price Year Findings

See Schedule of Price Year Findings.

This report is intended for the information of the City Court of West Monroe, Louisiana. However, this report is a matter of public record and its distribution is not limited.

Monroe, Louisiana
September 1, 1998

Smith & Company

CITY COURT OF WEST MONROE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDING JUNE 30, 1998

We have audited the financial statements of the City Court of West Monroe as of and for the year ended June 30, 1998, and have issued our report thereon dated September 1, 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. Our audit of the financial statements as of June 30, 1998, resulted in an unqualified opinion.

Section I - Summary of Auditor's Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ yes ___ X ___ no Reportable Conditions ___ X ___ yes ___ no

Compliance

Compliance Material to Financial Statements ___ yes ___ X ___ no

B. Federal Awards - MOA

Internal Control

Material Weaknesses ___ yes ___ no Reportable Conditions ___ yes ___ no

Type of Opinion on Compliance
For Major Programs

Unqualified ___ Qualified ___
Disclaimed ___ Adverse ___

Are their findings required to be reported in accordance with Circular A-133, Section 310(a)?

C. Identification of Major Programs: N/A

CFDA Number(s)

Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs \$ ___ N/A

Is the audit a "low-risk" audit, as defined by OMB Circular A-133? ___ yes ___ no ___ N/A

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs - N/A

**CITY COURT OF WEST MONROE
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1998**

Section I - Internal Control and Compliance Material to the Financial Statements

91-1 It was recommended that the City Court of West Monroe not purchase gifts for employees. This matter has since been resolved.

91-2 It was recommended that the City Court of West Monroe maintain adequate records for the accrual of compensated absences at the entity's year end. This matter has since been resolved.

Section II - Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III - Management Letter

No management letter was issued.