

Steven D. Ortego

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ASSERTION REPORT

I have examined management's assertion, included in its representation letter dated November 20, 1997, that the City Court of Eunice complied with the code of ethics for public officials and public employees, state laws relating to budgeting, accounting and reporting, meetings, debt, and payments during the year ended June 30, 1997. As discussed in that representation letter, management is responsible for the City Court of Eunice's compliance with these requirements. My responsibility is to express an opinion on management's assertion about the Court's compliance based on my examination.

My examination was made in accordance with standards established by the American Institute of Certified Public Accountants and accordingly, included examining on a test basis, evidence about the City Court of Eunice's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion. My examination does not provide a legal determination on the City Court of Eunice's compliance with specified requirements.

In my opinion, management's assertions, that the City Court of Eunice complied with the aforementioned requirements for the year ended June 30, 1997, is fairly stated, in all material respects.

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


Steven D. Ortego
December 12, 1997

CITY COURT OF MONROE, LOUISIANA
Notes to the Financial Statements
June 30, 1997 and 1998

The land and building in which the city court operates is owned by the City of Monroe.

NOTE 5 LEASES

The city Court leased a copier under an operating lease which expires June 30, 1998.

Net future minimum lease payments under this operating lease with initial or remaining lease terms in excess of one year as of June 30, 1997, \$1,274, \$1,274, and \$257 in the years ending June 30, 1998 through 2000, respectively.

NOTE 6 OTHER SUPPORT

The City Court receives other support from the City of Monroe. In addition to office space, the City of Monroe provides utilities, janitorial, telephone, payroll support and other expenditures.

CITY COURT OF ERIVIE, LOUISIANA
Notes to the Financial Statements
June 30, 1967 and 1968

G. Compensated Absences

Employees of the Erievie City Court are allowed 12 days of sick leave per year. Any sick leave not taken by an employee is paid to that employee by December 31. Each employee is also allowed one to three weeks of vacation depending on years of service. Any vacation days not taken by December 31, is paid to that employee.

H. Total Column on Balance Sheet - Overview

The total column on the balance sheet is captioned, Memorandum only, to indicate that it is presented to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

NOTE 2 CASH

Cash includes amounts in demand deposits and savings accounts. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments with original maturities of 90 days or less.

NOTE 3 ACCOUNTS RECEIVABLE

The accounts receivable account represents fines that are assessed but have not been collected. Included in accounts receivable are amounts to be collected for other governmental units in the amount of \$28,261.

The balance of accounts receivable at June 30, 1967 is recorded net of an allowance for bad debts of \$28,262.

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

Facilities and Equipment	1967
Balance, Beginning	\$28,781
Additions	-
Deletions	-
Balance, Ended	<u>\$28,781</u>

CITY COURT OF ERIE, LOUISIANA
Notes to the Financial Statements
June 30, 1977 and 1978

to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources. The funds presented in the financial statements are described as follows:

General Fund

The general fund is the general operating fund of the City Court of Erie, Louisiana. It is used to account for all financial resources except those required to be accounted for in other funds.

Fiduciary Fund Type-Agency-Civil Fund

The Civil Fund is used as a depository for collection of civil suits. Deductions from the fund are made in a manner prescribed by law. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

D. Fixed assets of Governmental Funds are recorded as expenditures at the time they are purchased and capitalized in the general fixed assets account group, rather than in the General Fund. No depreciation had 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 measurement of financial position and does not involve measurement of results of operations.

E. Governmental funds, and fiduciary funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Agency Fund assets and liabilities are accounted for on the modified accrual basis.

F. Budgetary Accounting

The City court is not legally required to prepare a budget.

CITY COURT OF MONROE, LOUISIANA
Notes to the Financial Statements
June 30, 1992 and 1990

INTRODUCTION

The City Court of Monroe, Louisiana was established under the Authority contained in R.S. 13:1872. The City Judge serves a six year term and is elected from Ward 4 of St. Landry Parish, which includes the city of Monroe, Louisiana. The court presides over civil and criminal cases in Ward 4. It also has five employees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the City Court of Monroe, Louisiana 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.

B. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Court includes all funds, account groups, et cetera, that are within the oversight responsibility of the Court. The city court system is fiscally dependent on the city of Monroe for office space, courtroom and other expenses. The substance of the relationship is that the City of Monroe has approval authority over the Court's capital budget. Therefore, the city court is a component unit of the city of Monroe.

C. Fund Accounting

The accounts of the City Court are organized on the basis of funds and account groups, each of which are 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. 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. An account group, however, is a financial reporting device designed

CITY COURT OF JUSTICE, LOUISIANA
 Statement of Changes in Assets and Liabilities
 Fiduciary Fund Type - Civil Fund
 For The Years Ended June 30, 1997 and 1998

	Balance June 30, 1998	Additions	Deletions	Balance June 30, 1997
Assets				
Cash	\$ 8,418	\$ 72,481	\$ 72,713	\$ 10,488
Liabilities				
Deposits-Civil Suits	\$ 8,418	\$ 72,481	\$ 72,713	\$ 10,488

	Balance June 30, 1995	Additions	Deletions	Balance June 30, 1996
Assets				
Cash	\$ 7,412	\$ 48,022	\$ 32,822	\$ 8,018
Liabilities				
Deposits-Civil Suits	\$ 7,412	\$ 48,022	\$ 32,822	\$ 8,018

See Accountant's Compilation Report and Notes to Financial Statements

CITY COURT OF MONROE, LOUISIANA
 Statement of Revenues, Expenditures and Changes in
 Fund Balance - General Fund
 For the Years Ended June 30, 1992 and 1991

	1992	1991
Revenues		
Court Fees	\$ 216,051	\$ 218,440
Less: Amounts paid to other Government Agencies	<u>(120,143)</u>	<u>(120,150)</u>
Net Court Fees Received	95,908	98,290
Interest Earned	378	388
Probation and Supervision Fees	47,940	28,850
Other Income	<u>10,812</u>	<u>28,260</u>
Total Revenues	<u>154,838</u>	<u>155,838</u>
Expenditures		
Salaries and Related Benefits		
Salaries	60,788	69,831
Payroll Taxes and Retirement	10,216	9,161
Contractual Services		
Contract Labor	13,314	12,788
Legal and Accounting	3,880	3,500
News and Subscriptions	2,584	2,247
Materials and Supplies		
Office Supplies	7,850	8,178
Capital Expenditures	-	9,191
Other		
and debts	3,168	3,230
Miscellaneous	3,058	3,874
Seminars and Conferences	5,876	3,876
REF Checks Paid	22,841	23,048
Insurance	<u>5,924</u>	<u>1,565</u>
Total Expenditures	<u>142,928</u>	<u>148,887</u>
Excess of Revenues over Expenditures	1,213	(13,049)
Fund Balance, Beginning of Year	<u>28,525</u>	<u>59,281</u>
Fund Balance, End of Year	<u>\$ 29,738</u>	<u>\$ 46,232</u>

See Accountant's Compilation Report and Notes to Financial Statements

CITY OF ST. LOUIS
 Combined Balance Sheet - All Fund Types and Statement Groups
 June 30, 1987

ASSETS

	Governmental Fund Type General Fund	Fiduciary Fund Type Civil Fund	Account Group - Special Fund Assets	Totals
Assets:				
Cash	\$ 37,843	\$ 10,458	\$ -	\$ 48,301
Accounts Receivable	60,854	-	"	60,854
Furniture and Fixtures			28,283	28,283
Total Assets	<u>\$ 98,697</u>	<u>\$ 10,458</u>	<u>\$ 28,283</u>	<u>\$ 137,438</u>

LIABILITIES AND FUND EQUITY

Liabilities:				
Accounts Payable	\$ 1,441	\$ -	\$ -	\$ 1,441
Payroll Taxes Payable	1,031	"	"	1,031
Accrued Compensated Absences	1,713	"	"	1,713
Deposit-Civil Fund	"	10,458	"	10,458
Due to other government agencies	44,633	"	"	44,633
Total liabilities	<u>\$ 48,818</u>	<u>\$ 10,458</u>	<u>\$ -</u>	<u>\$ 59,286</u>
Fund Equity:				
Investments in General Fund Assets			28,283	28,283
Fund Balance	23,162	"	"	23,162
Total Fund Equity	<u>\$ 23,162</u>	<u>\$ -</u>	<u>\$ 28,283</u>	<u>\$ 51,445</u>
Total liabilities and Equity	<u>\$ 71,980</u>	<u>\$ 10,458</u>	<u>\$ 28,283</u>	<u>\$ 110,721</u>

See Accountant's Compliance Report and notes to Financial Statements

Steven D. Ortego

Certified Public Accountant

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Bossier, LA 70635

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The Honorable Lynette Feucht, Judge
Bossier City Court
Bossier, Louisiana 70635

I have compiled the accompanying combined balance sheet of The City Court of Bossier, Louisiana, as of June 30, 1997 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the two years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.



Steven D. Ortego
December 28, 1997

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**CITY COURT OF EUNICE, LOUISIANA
COMPILED FINANCIAL STATEMENTS**

June 30, 1997 and 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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: ~~MAR 04 1998~~