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City Court of Plaquemine, Louisiana

ANNUAL FINANCIAL STATEMENT

for the year ended December 31, 1947

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the Auditor, or comptroller, and other appropriate public officials. This 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 7/2/48

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CALVIN L. ROBBINS, JR.

CERTIFIED PUBLIC ACCOUNTANT

a member of the AICPA

INDEPENDENT AUDITOR'S REPORT

City Court of Plaquemine
Plaquemine, Louisiana

I have audited the general purpose financial statements of the City Court of Plaquemine, a component unit of the City of Plaquemine, Louisiana, as of and for the year ended December 31, 1997, as listed in the foregoing table of contents. These financial statements are the responsibility of management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly the financial position of the City Court of Plaquemine as of December 31, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining statements listed as supplementary information in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City Court of Plaquemine, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

City Court of Plaquemine

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which another auditor expressed an unqualified opinion on the component unit financial statements of the City Court of Plaquemine for the year ended December 31, 1996.

In accordance with Government Auditing Standards, I have also issued a report dated June 18, 1998 on my consideration of the City Court of Plaquemine's internal control over financial reporting, and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants.


Cal J. Roll, Jr.
Certified Public Accountant
(A Professional Corporation)

June 18, 1998
Watson Rouge, Louisiana

City Court of Flagamine

Flagamine, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 1997

	<u>Governmental Funds</u>	
	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>A S S E T S</u>		
Assets		
Cash	\$ 12,188	\$ 9,421
Interfund receivables	4,244	1,820
Furniture and equipment	-0-	-0-
Total Assets	\$ <u>16,432</u>	\$ <u>11,241</u>
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities		
Accounts payable and prepaid fines	\$ 738	\$ 1,664
Interfund payables	1,320	4,744
Other payables	-0-	-0-
Total Liabilities	- - 2,058	- - 6,408
Fund Equity		
Investment in fixed assets	-0-	-0-
Fund balance - unreserved and Undesignated	14,374	5,133
Total Equity	14,374	5,133
Total Liabilities and Fund Equity	\$ <u>16,432</u>	\$ <u>11,241</u>

Account Groups		Totals	
Fiduciary Fund Types	General Fixed Assets	Memorandum Only	
Account	Assets	1957	1956
\$ 33,887	\$ -0-	\$ 34,888	\$ 8,889
-0-	-0-	6,884	25,472
<u>-0-</u>	<u>30,225</u>	<u>30,225</u>	<u>310,546</u>
\$ <u>33,887</u>	\$ <u>30,225</u>	\$ <u>331,917</u>	\$ <u>344,807</u>
\$ -0-	\$ -0-	\$ 3,239	\$ 3,281
-0-	-0-	6,068	15,472
<u>33,887</u>	<u>-0-</u>	<u>33,887</u>	<u>5,128</u>
<u>-33,887</u>	<u>- - - 0-</u>	<u>- 21,452</u>	<u>- 32,281</u>
-0-	30,225	30,225	110,546
<u>-0-</u>	<u>-0-</u>	<u>18,512</u>	<u>78</u>
<u>-0-</u>	<u>38,225</u>	<u>128,787</u>	<u>118,618</u>
\$ <u>33,887</u>	\$ <u>38,225</u>	\$ <u>131,917</u>	\$ <u>144,603</u>

See accompanying notes to financial statements.

City Court of Bogalusa

Bogalusa, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND TRANSFER IN FUND BALANCE

AND GOVERNMENTAL FUND TYPES

For the year ended December 31, 1997

	General Fund	Special Revenue Funds	Totals (Combined) 1997	Totals (Combined) 1998
Revenues				
Court fees, fines, and costs	\$ 34,883	\$ 68,455	\$ 85,847	\$108,331
Interest income	334	-0-	334	428
Intergovernmental	17,509	7,445	24,949	28,425
Miscellaneous revenue	114	3,008	3,118	1,429
Process Service and NSF Fees	-0-	10,081	10,081	6,225
Total Revenues	<u>52,838</u>	<u>70,241</u>	<u>122,378</u>	<u>178,878</u>
Expenditures				
CURRENT:				
AUTO and travel	-0-	6,000	6,000	5,507
Clothing	-0-	858	858	3,441
City court expense	-0-	-0-	-0-	12,067
Fees and seminars	968	3,071	4,018	28,822
Insurance	-0-	-0-	-0-	796
Miscellaneous	1,284	2,197	3,411	6,132
Office supplies and expense	6,387	4,497	10,884	15,880
Professional fees	-0-	375	375	2,895
Repair and maintenance	2,530	834	3,344	3,542
Restitutions	-0-	-0-	-0-	3,811
Subcontract labor	737	-0-	737	1,876
Process service	-0-	2,624	2,624	1,718
Subpoena expense	-0-	6,775	6,775	4,775
Salaries and benefits	5,884	12,717	38,341	38,798
Telephone	4,084	2,088	6,088	7,858
Capital outlay	<u>21,285</u>	<u>1,585</u>	<u>22,825</u>	<u>22,235</u>
Total Expenditures	<u>42,352</u>	<u>62,977</u>	<u>105,336</u>	<u>187,887</u>
Excess (Deficiency) of Revenues over Expenditures	<u>10,486</u>	<u>7,264</u>	<u>18,242</u>	<u>91,001</u>

(CONTINUED)

See accompanying notes to financial statements.

City Court of Flagamine

Flagamine, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - (cont'd)

ALL GOVERNMENTAL FUND TYPES

For the year ended December 31, 1997

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Totals</u> <u>(Nonmajority Only)</u>	
			<u>1997</u>	<u>1996</u>
Excess (Deficiency) of Revenues over Expenditures from the Preceding Page	\$ 8,378	\$ 7,844	\$ 16,243	\$ 156,839
<u>Other Financing Sources</u> <u>(Uses)</u>				
Operating transfers:				
Transfers in	3,000	22,844	25,844	-0-
Transfers out	<u>(15,821)</u>	<u>(11,025)</u>	<u>(26,846)</u>	<u> 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(8,443)	22,368	16,243	(56,839)
Fund Balance, Beginning	<u>18,821</u>	<u>(17,352)</u>	<u>1,469</u>	<u>56,218</u>
Fund Balance, Ending	<u>\$ 18,378</u>	<u>\$ 5,112</u>	<u>\$ 18,512</u>	<u>\$ 0</u>

See accompanying notes to financial statements.

City Court of Flagominia

Flagominia, Louisiana

NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court of Flagominia was created under the provisions of Louisiana Revised Statute 13:2406.01. The City Judge and Marshal are elected by the voters of the City of Flagominia and serve a term of six years as provided by Louisiana Revised Statutes 13:2672 and 13:2679 respectively.

The financial statements of the City Court of Flagominia 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 standards setting body for establishing governmental accounting and financial reporting principals.

REPORTING ENTITY As the governing authority of the City, for reporting purposes, the City of Flagominia 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component unit should be considered part of the City of Flagominia 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. Approving a voting majority of an organizations'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.

(CONTINUED)

City Court of Plaquemine
Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the City provides services, facilities, and financial support to the City Court, the city court was determined to be a component unit of the City of Plaquemine, 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 accounts of the City Court of Plaquemine 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 or expenses, as appropriate. Revenues are 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 funds presented in the financial statements are described as follows:

General Fund - The Court Expense Fund is the general fund of the city court and is used to account for the general operating expenditures except those required to be accounted for in another fund.

(CONTINUED)

City Court of Flagstone

Flagstone, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Special Revenues Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

Marshal's Fund

The Marshal's Fund is used to account for the activities of the Marshal's office financed by revenue from court costs designated for that purpose.

Subpoena Fund

The Subpoena Fund is used to account for subpoena fees collected by the court and used to pay off-duty law enforcement officers for their appearance in court as witnesses.

PUBLIC DEFENDER FUND

The Public Defender Fund was created in 1988 to account for the activities of the Public Defender financed by revenue from court costs designated for that purpose, as provided by R.S. 33:2886.61(c).

PROBATION FUND

This fund is used to account for probation fees collected by the City Court.

CITY PROSECUTOR FUND

The City Prosecutor Fund is used to account for activities of the City Prosecutor's office financed by revenue from court costs designated for that purpose.

(CONTINUED)

City Court of Flagamine

Flagamine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1993

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Agency Funds - Are used to account for assets held by the City Court as an agent for individuals, other funds, and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. As such, a statement of operations is not presented in the accompanying financial statements for any of the agency funds.

Fines, Fees, and Costs Fund

The Fines, Fees, and Costs Fund is used to account for fines and costs collected for and payable to the city of Flagamine, Court Expenses General Fund, various state agencies, and the Marshal's, Subpoena, City Prosecutor, and Public Defender Special Revenue Funds.

Civil Fund

The civil Fund is used to account for advance costs collected from plaintiffs filing civil suits. These costs are payable to the City Court of Flagamine's Judge and Marshal and to the Judges' Supplemental Compensation Fund, as costs are assessed. The difference between the costs advanced by the plaintiffs, and the costs assessed against the advance is classified as receivable from or payable to the plaintiff.

GARNISHMENT FUND

The garnishment Fund is used to account for collection and distribution of garnishments by the City Marshal. Garnishments are collected from garnishees, by the Marshal on behalf of petitioners, to be paid to petitioners less a fee paid to the Marshal.

(CONTINUED)

City Court of Flaguening
Flaguening, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Basis of Accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All funds of the City Court are accounted for using the cash basis of accounting; however, the Funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues

Substantially all revenues are recorded when received.

Certain receipts, as advanced deposits on fines to be finalized on the next court session, are recorded as advance deposits on fines and are not allocated to individual funds until formalized by court action.

Expenditures

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

Other Financing Sources/Class

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Other financing sources (uses) are recorded when the City Judge determines a transfer will not be repaid.

CONTINUED

City Court of Bogalusa

Bogalusa, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Fixed Assets

The fixed assets of the City Court are accounted for in the General Fixed Assets Account Group. No depreciation has 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 the measurement of financial position and not results of operation.

Total Columns on Combined Statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do 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.

Comparative Data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City Court's financial position and operations. Complete comparative data are not presented since the inclusion would make the statements unwieldy complex and difficult to read.

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1997

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Cash

Cash includes amounts in both interest bearing and non interest bearing demand deposits. Under state law, the City Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal office in Louisiana. These deposits are stated at cost which approximates market value.

NOTE 2. COURT OPERATIONS

All fines collected by the court are required to be remitted to the City of Plaquemine. Court costs (both criminal and civil) assessed by the Judge in accordance with applicable schedules are used to pay the operational expenses of the court and other expenditures as may be approved by the Judge. Salaries of the City Marshal, City Court Clerk, City Court Prosecutor, and other City Court employees are to be paid by the City of Plaquemine. The Judge's salary is paid by State Judiciary Department, City of Plaquemine, and the Iberville Parish Council.

In addition to a salary, the Judge is entitled to receive the game fees as are payable to the Justices of the Peace in all civil cases where the amount involved does not exceed \$100, exclusive of interest, and the same fees as are payable to the Clerk of District Court in all other civil cases. The Judge shall receive no fees in criminal matters. These fees are collected by and paid out of the Civil Fund, an agency fund.

(CONTINUED)

City Court of Flagstaff

Flagstaff, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1987

NOTE 2. COURT OPERATIONS - (Cont'd)

R.S. 13:1890 provides that the City Judge in all criminal cases may assess a sum not to exceed ten dollars as additional costs of court. The proceeds from which shall be deposited in a special account, subject to audit, and used to defray operational expenses of the office of the Marshal of the Court, all as may be useful and necessary for the proper conduct of the Marshal's office, and all as may be approved by said Marshal.

R.S. 13:3888.41 C. was amended in July, 1986 to include a public defender's salary that shall be paid by the Judge and paid out of court costs assessed for the public defender.

R.S. 13:3486.43 C. (4) provides that the City Court Judge may assess court costs against every defendant who is convicted after trial or after he pleads guilty to a traffic violation or misdemeanor to defray the expenses of the City Prosecutor. Such court costs shall not exceed seventeen dollars and fifty cents per violation or misdemeanor.

In addition to paying the salaries noted above, the City of Flagstaff also provides services, insurance, and facilities to the City Court at no charge to the Court.

NOTE 3. CHANGES IN FIXED ASSETS

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

	Balance January 1, <u>1987</u>	Additions	Deletions	Balance December 31, <u>1987</u>
Furniture and equipment	\$ 118,346	\$ 22,800	\$ 43,321	\$ 97,825

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1987

NOTE 4. INTERFUND RECEIVABLES, PAYABLES

	INTERFUND RECEIVABLES	INTERFUND PAYABLES
<u>GENERAL FUND:</u>		
Court Expense Fund	\$ 4,244	\$ 1,320
<u>SPECIAL REVENUE FUNDS:</u>		
Marshal's Fund	-0-	1,407
Subpoena Fund	-0-	149
Public Defender Fund	1,328	560
Probation Fund	580	2,580
City Prosecutor Fund	-0-	-0-
<u>AGENCY FUNDS:</u>		
Fines, Fees, and Costs Fund	-0-	-0-
Civil Fund	-0-	-0-
Garnishment Fund	<u>-0-</u>	<u>-0-</u>
	\$ <u>6,052</u>	\$ <u>6,016</u>

NOTE 5. CASH AND SECURITIES

At December 31, 1987 the court had cash book balances totaling \$24,848. Under state law, these deposits or resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. All deposits at December 31, 1987 were covered by federal deposit insurance.

NOTE 6. OTHER PAYABLES

Other payables at December 31, 1987 consist of the following:

Civil Fund - Advance Costs	\$ 11,947
Garnishment Fund - Garnishments received but not yet disbursed	1,182
Fines, Fees, and Costs Fund - Amounts not yet forfeited in court	<u> </u>
Total	\$ <u>13,029</u>

(CONTINUED)

City Court of Plaquemine
Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1987

NOTE 6. OTHER PAYABLES - (Cont'd)

Advance costs represents money received in connection with civil suits. The plaintiff of each suit is required to make an advance payment to this account to cover the cost incurred by the court in processing the suit. These cash advances remain in this 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, at which time the remaining amount is refunded.

NOTE 7. RISK MANAGEMENT

The City Court is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City Court is covered by insurance provided by the City of Plaquemine at levels which management believes is adequate to protect the City Court. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

NOTE 8. RELATED PARTY TRANSACTIONS

Salaries of the city marshal, City Court Clerk, City Prosecutor, and other city court employees are to be paid by the City of Plaquemine. Retirement systems contributions for eligible employees are paid by the City of Plaquemine. The Judge's salary is paid by the state Judiciary Department, the City of Plaquemine, and the Iberville Parish Council. The Public Defender's salary is paid by the City of Plaquemine. The City is reimbursed out of the Public Defender Fund for the Public Defender's salary.

The City of Plaquemine insures the General Fixed Assets of the City Court against any loss or damage. In addition the City provides facilities, liability insurance, and services to the court at no cost to the court.

City Court of Plaquemine
Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1987

NOTE 3. INTERGOVERNMENTAL REVENUE

Intergovernmental revenue for the year ended December 31, 1987 consisted of the following:

General Fund

General support from the Iberville Parish Council	\$ 12,500
Grant - Subgrant from Louisiana Commission on Law Enforcement and Administration of Criminal Justice - matching fund grant.	<u>5,000</u>
Total General Fund	\$ <u>17,500</u>

Special Revenue Funds - Marshal's Fund

General support from the City of Plaquemine	\$ 4,600
Grant - Subgrant from Louisiana Commission on Law Enforcement and Administration of Criminal Justice	<u>845</u>
Total Special Revenue Funds	\$ <u>5,445</u>

City Court of Flagamine

Flagamine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1997

NOTE 18. RETIREMENT COMMITMENTS

Louisiana State Employees' Retirement System (LASERS)

Plan Description

The City Court's Judge participates in the LASERS, a cost sharing multiple employer defined benefit pension plan administered by a separate Board of Trustees. The Judge receives fees from the City Court Civil Fund on which retirement contributions are computed. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44253, Baton Rouge, Louisiana, 70804-0253, or by calling (504) 382-6000.

Funding Policy

The City Court Judge is required by State statute to contribute 11.5% of his annual covered salary and the Court is required to contribute at an actuarially determined rate. The current employer rate is 13.0% of annual covered payroll. The contribution requirements of plan members and the employer are established by, and may be amended by, state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's contributions to LASERS for the years ended December 31, 1997, 1996, 1995 were \$2,114, 2-0-, 2-8- respectively, and were equal to the required contributions for each year.

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1997

NOTE 18. RETIREMENT COMMITMENTS - (Cont'd)

Municipal Employees Retirement System of Louisiana (MERS)

Plan Description

The City Marshal participates in the MERS, a cost sharing, multiple employer defined benefit pension plan administered by a separate Board of Trustees. The Marshal receives compensation from the City Court Civil Fund on which retirement contributions are based. MERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute. MERS issues a publicly available financial report that include financial statements and required supplementary information. The report may be obtained by writing to Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana, 70809, or by calling (504) 921-4911.

Funding Policy

Plan members are required by state statute to contribute 8.25% of their annual covered salary and employees are required to contribute at an actuarially determined rate. The current employer rate is 8.25% of annual covered payroll. The contribution requirements of plan members and employees are established by, and may be amended by, state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior year. The Marshal's contributions to MERS for the years ending June 30, 1997, 1996 and 1995 were \$223, 2-0-, 2-3-, respectively and were equal to the required contributions for each year.

In addition to the Marshal's compensation discussed above, and including the Marshal's regular salary, all eligible employees of the court participated in the MERS. The retirement contribution for those employees and the Marshal's regular salary are paid by the City of Plaquemine.

City Court of Flagamine
Flagamine, Louisiana

NOTE TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 1987

NOTE 21. CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS

The following is a summary of changes in assets and liabilities of all agency funds:

	Balance January 1, <u>1987</u>	Additions	Deductions	Balance December 31, <u>1987</u>
<u>FINES, FEES, AND COSTS FUND</u>				
Assets	\$ <u>-0-</u>	\$128,680	\$128,682	\$ <u>18</u>
Liabilities	\$ <u>-0-</u>	\$128,680	\$128,682	\$ <u>18</u>
<u>CIVIL FUND</u>				
Assets	\$ <u>5,128</u>	\$ 32,371	\$ 31,182	\$ 31,347
Liabilities	\$ <u>5,128</u>	\$ 32,371	\$ 31,182	\$ 31,347
<u>EMPLOYMENT FUND</u>				
Assets	\$ <u>-0-</u>	\$ 58,022	\$ 58,020	\$ <u>1,102</u>
Liabilities	\$ <u>-0-</u>	\$ 58,022	\$ 58,020	\$ <u>1,102</u>

SUPPLEMENTARY INFORMATION
COMBINING STATEMENTS

City Court of Plaquemine
Plaquemine, Louisiana

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

MARSHAL'S FUND

The Marshal's Fund is used to account for the activities of the Marshal's office, financed by revenue from court costs designated for that purpose.

SUBPOENA FUND

The Subpoena Fund is used to account for subpoena fees collected by the court and used to pay off-duty law enforcement officers for their appearance in court as witnesses.

CITY PROSECUTOR FUND

The City Prosecutor Fund is used to account for activities of the City Prosecutor's office financed by revenue from court costs designated for that purpose.

PUBLIC DEFENDER FUND

This Fund is used to account for the activities of the Public Defender financed by revenue from court costs designated for that purpose, as provided by R.S. 18:2488.81(a).

PROBATION FUND

This Fund is used to account for probation fees collected by the City Court.

City Court of Plaquemine
 Plaquemine, Louisiana
 COMBINED BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
 December 31, 1997

	Mental	Subpoena	City Prosecutors	Public Defender	Probation	Total
ASSETS						
Cash	\$1,634	\$1,178	\$1,431	943	\$1,047	\$6,033
Interest receivable	0	8	0	1,338	590	1,936
Total Assets	\$1,634	\$1,186	\$1,431	\$1,382	\$1,637	\$11,463

LIABILITIES AND FUND EQUITY

LIABILITIES						
Accounts payable and prepaid items	\$364	50	50	\$1,200	50	1,714
Interest payable	1,532	345	0	500	2,888	4,164
Total Liabilities	1,896	395	0	1,700	2,938	6,308
FUND EQUITY						
Fund balance - unreserved and unassigned	638	3,827	1,431	43	5	5,933
Total Liabilities and Equity	\$2,534	\$3,122	\$1,431	\$1,743	\$2,943	\$11,463

City Court of Plaquemine
 Aquitaine, Louisiana
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES,
ALL SPECIAL REVENUE FUNDS
 December 31, 1987

REVENUES

Court fees, fees, and costs
 Intergovernmental revenues
 Miscellaneous revenues
 Precious metals and RSC fees
 Total Revenues

	Metairie	Subpoena	City Prosecutor	Public Defender	Probation	Total
	\$15,210	\$9,420	\$1,828	\$12,719	\$9,487	\$50,665
	7,445	0	0	0	0	7,445
	2,089	0	0	0	0	2,089
	7,660	0	2,191	0	0	13,041
	32,915	9,420	6,919	12,719	9,487	75,141

EXPENDITURES

CLERKING
 Auto and travel
 Clothing
 Dues and seminars
 Miscellaneous
 Office supplies and expenses
 Professional fees
 Process service expense
 Repairs and maintenance
 Subpoena expense
 Salaries and benefits
 Telephone
 CAPITAL OUTLAYS
 Total Expenditures

	9,093	0	0	0	0	9,093
	660	0	0	0	0	660
	2,921	0	889	0	0	3,811
	327	26	620	1	29	1,107
	1,093	0	2,044	0	0	4,487
	375	0	0	0	0	375
	2,024	0	0	0	0	2,024
	262	0	552	0	0	814
	0	9,179	0	0	0	9,179
	12,084	0	0	11,583	9,759	32,717
	799	0	1,291	0	0	2,090
	2,285	0	0	0	0	2,285
	22,942	9,206	6,087	11,966	9,378	69,617

Excess (Deficiency) of Revenues
 Over Expenditures

	3,673	2,666	(664)	1,154	297	7,564
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OTHER FINANCIAL SOURCES (USES)

Transfer from (to) other funds

	6,430	(3,024)	11,000	14,079	249	34,833
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Excess (Deficiency) of Revenues and
 Other Financing Sources Over
 Expenditures and Other Uses

	19,003	(2,417)	(1,068)	15,239	937	32,398
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Fund Balance, January 1, 1987

	(3,393)	5,444	2,489	(15,197)	(828)	(17,285)
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Fund Balance, December 31, 1987

	5623	\$2,027	\$1,421	\$43	\$9	\$9,523
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**City Court Of Flagamine
Flagamine, Louisiana**

AGENCY FUNDS

Agency funds are used to account for assets held by the City Court as an agent for individuals, other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. As such a statement of operations is not included in the accompanying financial statements for any of the agency funds.

FINES, FEES, AND COSTS FUND

The Fines, Fees, and Costs Fund is used to account for fines and costs collected for and payable to the City of Flagamine, Court Expense General Fund, various state agencies, and the Marshal's, Shpoona, City Prosecutor, and Public Defender Special Revenue Funds.

CIVIL FUND

The Civil Fund is used to account for advance-costs collected from plaintiffs filing civil suits. These costs are payable to the City Court of Flagamine's Judge and Marshal and to the City Judges' Supplemental Compensation Fund, as costs are assessed. The difference between the costs, advanced by the plaintiffs, and the costs assessed against the advance is classified as receivable from or payable to the plaintiff.

GARNISHMENT FUND

The Garnishment Fund is used to account for collection and distribution of garnishments by the City Marshal. Garnishments are collected from garnishees, by the Marshal on behalf of petitioners, to be paid to the petitioners less a fee paid to the Marshal.

City Court Of Plaquemine
Plaquemine, Louisiana

COMBINING BALANCE SHEET - ALL AGENCY FUNDS

December 31, 1997

	<u>Flies, Fees, and Costs</u>	<u>Civil</u>	<u>Garish- ment</u>	<u>Total</u>
<u>ASSETS</u>				
Cash	\$ _____	\$ 13,242	\$ 1,182	\$ 14,424
<u>LIABILITIES</u>				
Other payables	\$ _____	\$ 13,242	\$ 1,182	\$ 14,424

City Court Of Plaquemine

Plaquemine, Louisiana

COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR ASSESSOR FINES

December 31, 1997

	Balance January 1, 1997	Additions	Reductions	Balance December 31, 1997
<u>FINES, FEES, AND COSTS PAID</u>				
Assets:				
Cash	\$ 0-0-	\$128,600	\$128,602	\$ 0-00
Liabilities:				
Other payable	\$ 0-0-	\$128,600	\$128,602	\$ 0-00
<u>CIVIL FINES</u>				
Assets:				
Cash	\$ 3,120	\$ 27,921	\$ 24,802	\$ 3,120
Liabilities:				
Other payable	\$ 3,120	\$ 27,921	\$ 24,802	\$ 3,120
<u>EMBEZZLEMENT FINES</u>				
Assets:				
Cash	\$ 0-0-	\$ 54,022	\$ 50,800	\$ 3,120
Liabilities:				
Other payable	\$ 0-0-	\$ 54,022	\$ 50,800	\$ 3,120
<u>COMBINED TOTALS</u>				
Assets:				
Cash	\$ 3,120	\$210,523	\$223,602	\$ 3,120
Liabilities:				
Other payable	\$ 3,120	\$210,523	\$223,602	\$ 3,120



CALVIN L. ROBBINS, JR.

CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL CORPORATION

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

City Court of Plaquemine
Plaquemine, Louisiana

I have audited the financial statements of the City Court of Plaquemine, a component unit of the City of Plaquemine, Louisiana, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 18, 1998. I have conducted my 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 City Court of Plaquemine's financial statements are free of material misstatement, I 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 those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered City Court of Plaquemine's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I considered to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect the City Court's ability to

record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the following paragraph.

An important element in designing an internal accounting control system that safeguards assets and reasonably insures the reliability of the accounting records is the concept of segregation of responsibilities. No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions:

- 1) Authorization of a transaction;
- 2) Recording of the transaction; and
- 3) Custody of assets involved in the transaction.

Due to the small size of the organization, a proper segregation of duties is not possible with respect to cash transactions. Management believes it is not practical or cost effective to correct this weakness.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure element does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe that the reportable condition disclosed above relating to lack of segregation of duties is a material weakness.

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


Certified Public Accountant
(A Professional Corporation)

June 18, 1998
Baton Rouge, Louisiana