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WINNBERG CITY COURT
WINNBERG, LOUISIANA

FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 1989

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

Release Date JUL 2 2 1989

WINSBORO-CITY COURT
JUNE 30, 1999

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Harvey Marcus, CPA
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Independent Auditor's Report

To the Honorable Judge Ann H. McIntyre
Winnboro City Court
Winnboro, Louisiana

We have audited the accompanying general-purpose financial statements of the Winnboro City Court, as of and for the year ended June 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Winnboro City Court'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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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 aspects, the financial position of the Winnboro City Court as of June 30, 1999, and the results of its operation and the cash flows of its proprietary fund types 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 October 26, 1999, on our consideration of the Winnboro City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The Winnboro City Court has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures About Year 2000 Issues*, as amended by Governmental Accounting Standards Board Technical Bulletin 99-1, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the Winnboro City Court is or will become year 2000 compliant, that the Winnboro City Court's year 2000 remediation efforts will be successful in whole or in part, or that parties with which Winnboro City Court does business are or will become year 2000 compliant.

Marcus, Robinson & Hassell
MARCUS, ROBINSON & HASSELL
October 26, 1999
Winnboro, Louisiana

WINNEBAGO CITY GOVT
(COMBINED BALANCE SHEET)
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1998

	GOVERNMENTAL	FIDUCIARY	ACCOUNT	TOTALS	
	FUND TYPE	FUND TYPE	GROUP	(MEMORANDUM ONLY)	
	GENERAL	AGENCY	GENERAL	1998	1998
	FUND	FUND	FUND-ASSETS		
ASSETS					
Cash	41,660	11,041	0	54,686	47,899
Due From Other Funds - Note 4	4,795	0	0	4,795	0
Furniture & Equipment	0	0	90,556	90,556	49,635
Accounts Receivable - Joe Powell - Note 5	0	0	0	0	845
Accounts Receivable - Koshumycin Farms - Note 1	0	0	0	0	132
TOTAL ASSETS	46,455	11,041	90,556	148,052	98,511
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts Payable	7,229	0	0	7,229	3,197
Deposits	22,684	0	0	22,684	20,608
Due to Other Funds - Note 4	0	4,795	0	4,795	0
Due to Other Agencies	0	6,246	0	6,246	5,668
TOTAL LIABILITIES	29,913	11,041	0	40,954	34,473
FUND EQUITY					
Investment in General Fund Assets	0	0	90,556	90,556	49,635
Fund Balance - Unreserved and Unassigned	16,542	0	0	16,542	13,128
TOTAL LIABILITIES AND FUND BALANCE	46,455	11,041	90,556	148,052	98,511

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINDSOR CITY COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1998

	GOVERNMENTAL	FIDUCIARY	TOTALS	
	FUND TYPE	FUND TYPE	(MEMORANDUM ONLY)	
	GENERAL FUND	AGENCY FUND	1998	1998
REVENUES				
Criminal Costs	43,140	0	43,140	32,742
Marshall Costs	7,141	0	7,141	8,080
Civil Costs	29,694	0	29,694	28,349
MSJ Costs	11,396	0	11,396	9,947
Garbage/rents	49,981	0	49,981	50,366
Substance Abuse	1,155	0	1,155	1,580
Road Fund	23,499	0	23,499	17,473
Crime Stopper	2,270	0	2,270	2,054
Off Duty Law Officer	4,082	0	4,082	3,182
Beach Test	1,880	0	1,880	1,880
Clerk's Fund	886	0	886	586
BSJBC Fund	3,150	0	3,150	1,950
Domestic Injury Fund	1,040	0	1,040	865
CWIS Fund	1,385	0	1,385	1,278
Carcer Fund	2,953	0	2,953	3,410
Officer Training	0	1,286	1,286	1,278
Fines	0	182,358	182,358	87,864
MS Crime Lab	0	7,650	7,650	7,378
Indigent Board	0	6,970	6,970	6,410
Victim's Compensation	0	2,663	2,663	2,698
TOTAL REVENUES	134,492	138,929	273,421	272,318
EXPENDITURES				
Civil Fund - Miscellaneous	11,199	0	11,199	384
Civil Fund - Judge	9,672	0	9,672	15,083
Civil Fund - Marshall	15,325	0	15,325	18,366
Confessions	4,849	0	4,849	6,790
Telephone	4,162	0	4,162	3,825
Office	21,862	0	21,862	21,899
Carrollment	26,328	0	26,328	21,078
Witness Fee and Beach Test	4,373	0	4,373	3,359
NOI Expense	0	0	0	9,840
Judges' Supplement	3,893	0	3,893	3,184
Judge's Retirement	2,312	0	2,312	2,914

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINDSOR CITY COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1998

	GOVERNMENTAL	FIDUCIARY	TOTALS	
	FUND TYPE	FUND TYPE	MEMORANDUM ONLY	
	GENERAL FUND	AGENCY FUND	1998	1997
Miscellaneous	3,117	0	3,117	1,276
Crime stoppers	1,780	0	1,780	2,004
Coconuts Fees	2,810	0	2,810	3,450
Road Fund Expense	4,148	0	4,148	17,187
CMDS Expense	1,319	0	1,319	1,276
Traumatic Injury Expense	1,005	0	1,005	840
Interest Expense	190	0	190	0
Capital Outlay	921	0	921	0
Restoration	9,091	0	9,091	0
Substance Abuse	1,155	0	1,155	1,380
Officer Training	0	1,388	1,388	1,276
Fines	0	182,218	182,218	87,984
NPI Crime Lab	0	7,658	7,658	1,070
Indigent Fund	0	6,978	6,978	6,440
Victims' Compensation	0	2,865	2,865	3,885
TOTAL EXPENDITURES	28,170	128,832	280,002	258,281
EXCESS REVENUES OVER NET				
EXPENDITURES (REVENUES) AND OTHER				
FINANCING SOURCES (USES)				
	5,122	0	5,122	4,814
FUND BALANCES, JULY 1	13,128	0	13,128	9,892
FUND BALANCES, JUNE 30	18,450	0	18,450	15,706

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WATSONBORO CITY COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2008

	2008		VARIANCE FAVORABLE (UNFAVORABLE)	2008
	BUDGET	ACTUAL		
REVENUES	174,800	174,490	490	165,319
EXPENDITURES				
General & Administrative	168,800	168,248	(599)	161,680
Capital Outlay	800	872	(21)	8
TOTAL EXPENDITURES	169,600	169,120	(579)	161,688
(EXCESS REVENUES (EXPENDITURES) OVER EXPENDITURES (REVENUES) AND OTHER FINANCING SOURCES (USES))	5,190	5,370	222	4,008
FUND BALANCE, JULY 1	13,120	13,120	0	9,081
FUND BALANCE, JUNE 30	18,310	18,490	222	13,120

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

**WINSBORO CITY COURT
MODIFIED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Winsboro City Court was created by Legislative Act Number 516 on July 12, 1974. This court serves Ward 7 of Franklin Parish, which consists of the Town of Winsboro and surrounding areas. The term of office is six years. At present, the Honorable Judge Ann B. McLary is the presiding judge.

Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Winsboro City Court Judge. Control or dependence on the Judge was determined on the basis of budget adoption and other general oversight responsibility. This report also includes the funds of the Ward 7 Marshal.

Fund Accounting

The accounts of the Winsboro City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Winsboro City Court revenues are accounted for in these 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:

Governmental Fund

The General Fund is the general operating fund of the Winsboro City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Agency Fund

The Agency fund is used to account for funds collected by the Winsboro City Court for other governmental agencies. The Agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

Fund Assets

Fund Assets used in governmental fund type operations (general fund assets) are accounted for in the general fund assets account group, rather than in governmental funds. No depreciation has been provided on general fund assets. All fund assets are valued at historical cost.

This account group is not a "fund." It is concerned only with the measurement of financial position, not with measurement of results of operations.

**WISCONSIN CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting refers to the timing of measurements made, regardless of the measurement base applied.

The governmental fund type and the agency fund are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets.

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

Budgetary Practices

1. On July 1 of each year the City Judge prepares a budget on the modified accrual basis.
2. At year-end all appropriations lapse.

Cash Deposits with Financial Institutions

The Court's deposits at year end were entirely covered by federal depository insurance.

Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Wisconsin City Court's financial position and operations. However, comparative (i.e., presentation of prior year results by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statement - Overview

Total columns on the combined statement - overview is captioned "Miscellaneous Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present 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.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the Court must 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 offices in Louisiana.

**WINSTON-SALEM CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1989**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Under state law, the Winston-Salem City 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 Winston-Salem City 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, 1989, the Winston-Salem City Court has demand deposits (bank balances) totaling 14,600.

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 (bank balances) at June 30, 1989 total 60,000, and are fully secured by Federal deposit insurance.

NOTE 2. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance - July 31, 1987	49,615
Additions	821
Retirements	—
Balance - June 30, 1989	<u>50,436</u>

NOTE 3. PENSION COMMITMENTS

The Winston-Salem City Court Judge currently participates in the Louisiana State Employees' Retirement System ("System"), a multiple-employer public employee retirement system (PERS). The Judge's compensation covered by the System for the year-ended June 30, 1989, was \$8,872.14, which was the total compensation of the Winston-Salem City Court.

Membership is mandatory upon election as Winston-Salem City Court Judge.

A member can retire with full benefits provided he/she has completed thirty (30) years of creditable service or is age 60 with minimum of ten (10) or more years of creditable service.

Generally, the monthly amount of retirement allowance for any member consists of an amount equal to two and one-half per cent of the member's final compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statute, the benefits are limited to specified amounts.

The plan provides for death and disability benefits. Benefits and employer's/employee's obligations to contribute are established by State statute.

Each participating employer under the System contributes an amount equal to 12.4% of each and every member's earnings. Judge contributes 11.5% of monthly earnings. The contribution requirements for the year-ended June 30, 1989, was 2,311, which consisted of 1,198 from the Court and 1,113 from employees; these contributions represented 12.4% and 11.5% of covered payroll, respectively.

**WISCONSIN CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999**

NOTE 3. PENSION COMMITMENTS - CONTINUED

Trend Information:

Contributions Required

<u>Year Ending</u>	1999	1998	1997
Lawrence State Employees' Retirement System			
Employer	1,189	1,861	2,215
Employee	1,112	1,758	2,034
<u>TOTAL STATUTORILY</u> <u>REQUIRED CONTRIBUTIONS</u>	<u>2,301</u>	<u>3,619</u>	<u>4,249</u>

100% of required contributions were made for each year.

Additional information and ten year historical trend information can be obtained from the separately issued comprehensive annual financial reports on each of the above five plans.

NOTE 4 - LEASES

The Wisconsin City Court records assets acquired through capital leases as an asset and records the lease as an obligation. The Wisconsin City Court had no leases outstanding as of June 30, 1999.

NOTE 5 - ACCOUNTS RECEIVABLE

The accounts receivables are a result of misappropriation of City Court funds. The management of City Court deems these receivables fully collectible, therefore, the bad debt reserve is stated at zero.

NOTE 6 - INTERFUND FUNDS INTERFUND RECEIVABLE AND PAYABLE BALANCES

Such balances at June 30, 1999 were:

	Interfund Receivables	Interfund Payable
General Fund	4,791	0
Agency Fund	—	4,791
	<u>4,791</u>	<u>(4,791)</u>

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

To the Honorable Judge Ann B. McIntyre
Winnberg City Court
Winnberg, Louisiana

We have audited the financial statements of the Winnberg City Court, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 26, 1999. 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 Winnberg City Court's 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 statements 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 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 the Winnberg City Court's internal control 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 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 suitably low level the risk that misstatements in amounts that would be material in relation to the financial statement 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 over financial reporting and its operation that we consider to be material weaknesses.

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

Marcus, Robinson & Hassell
Marcus, Robinson and Hassell
October 26, 1999