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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Ruston City Judge's Office
P.O. Box 1821
Ruston, Louisiana 71273-1821

I have audited the general purpose financial statements of Ruston City Judge's Office, a component unit of the City of Ruston, for the year ended September 30, 1997, and have issued my report thereon dated January 29, 1998.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Ruston City Judge's Office is the responsibility of the management of the Ruston City Judge's Office. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Ruston City Judge's Office's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my test disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

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



Don M. McGehee
Certified Public Accountant

January 29, 1998

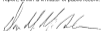
I noted certain matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the Ruston City Judge's Office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Any adequate structure of internal control includes provisions that separate the duties of handling and recording cash transactions. Due to Ruston City Judge's Office having only a limited number of personnel, the separation of duties is not feasible. Therefore, the internal control structure is inadequate.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the above mentioned reportable condition to be a material weakness as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of the Ruston City Judge's Office for the year ended September 30, 1997.

This report is intended for the use of the management of the Ruston City Judge's Office and the Legislative Auditor of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Don M. McGhee
Certified Public Accountant

January 20, 1998

DOW M. McGEHEE

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Ruston City Judge's Office
P.O. Box 1821
Ruston, Louisiana 71273-1821

I have audited the general purpose financial statements of Ruston City Judge's Office, a component unit of the City of Ruston, for the year ended September 30, 1997, and have issued my report thereon dated January 30, 1998.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of the Ruston City Judge's Office is responsible for establishing and maintaining a system of internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general purpose financial statements of Ruston City Judge's Office for the year ended September 30, 1997, I obtained an understanding of internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

OTHER SUPPLEMENTARY REPORTS

RUSTON CITY JUDGE'S OFFICE
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 8 – FIDUCIARY FUND

The Ruston City Judge's Office collects deposits from and makes remittances on behalf of citizens who have brought a civil suit to the court. A summary of changes in assets and liabilities are as follows for the year ended September 30, 1997:

	Balance 10/1/96	Additions	Deletions	Balance 9/30/97
Assets				
Cash in Banks	\$ 87,166	\$ 268,640	\$ 188,838	\$ 87,000
Total Assets	\$ 87,166	\$ 268,640	\$ 188,838	\$ 87,000
Liabilities				
Due to General Fund	\$ 940	\$ 1,252	\$ 940	\$ 1,212
Civil Deposits	9,826	207,120	197,730	19,000
Accrued Fees Earned	96,999	57,880	47,833	99,930
Total Liabilities	\$ 97,765	\$ 266,252	\$ 246,503	\$ 97,200

NOTE 9 – ON-BEHALF PAYMENTS

Employees of the Ruston City Judge's Office received salaries and fringe benefits from the City of Ruston, Lincoln Parish Police Jury, and the State of Louisiana. The following is a summary of these on-behalf payments:

	1997	1996
Salaries	\$ 90,213	\$ 88,174
Fringe Benefits	24,925	24,474
Total On - Behalf Payments	\$ 115,138	\$ 112,648

Fringe benefits paid by the City of Ruston, Lincoln Parish Police Jury, and the State of Louisiana include pension plan contributions to the Louisiana State Employees' Retirement System. The City of Ruston also makes pension plan contributions to the Municipal Employees' Retirement System of Louisiana.

NOTE 10 – AUTO LEASE

The Ruston City Judge's Office leases an auto for the Judge's use. The lease is on a month to month basis and can be terminated at anytime without penalty.

**RUSTON CITY JUDGE'S OFFICE
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1997**

NOTE 4 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at September 30, consisted of the following:

	1997	1996
Fines and Court Costs due from the Ruston Ward Marshal	\$ 5,804	\$ 9,279

NOTE 5 – CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 10/1/96	Additions	Deletions	Balance 9/30/97
Office Furniture and Equipment	\$ 88,891	\$ 26,811	\$ 1,119	\$ 114,579
Total General Fixed Assets	\$ 88,891	\$ 26,811	\$ 1,119	\$ 114,579

NOTE 6 – PENSION PLAN

The Ruston City Judge's Office provides retirement benefits to some court employees through contributions to the Louisiana State Employment Retirement System, a cost sharing multiple-employer defined benefit pension plan administered and controlled by a Board of Trustees. The retirement system provides retirement, disability, and death benefits to plan members and beneficiaries. The Louisiana Legislature establishes and amends benefit provisions. The retirement system issues a publicly available financial report. This report may be obtained by writing to Louisiana State Employees' Retirement System, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809, or by calling 1-800-956-3000.

Plan members are required to contribute 11.8% of their annual covered salary and the Ruston City Judge's Office is required to contribute at an actuarially determined rate. The current rate is 13% of annual covered payroll. The contribution requirements of plan members are established and amended by the Louisiana Legislature and contribution requirements of employers are established annually by the Board of Trustees based upon actuarially determined rates. The Ruston City Judge's Office made contributions for the years ending September 30, 1997 and 1996, of \$4,970 and \$4,867, respectively, equal to the required contributions for each year.

NOTE 7 – GRANT CONTRACT

Effective January 1, 1997, the Ruston City Judge's Office entered into a contract with the State of Louisiana, Department of Social Services, Office of Community Services, to provide services for the Administration and Implementation of Families in Need of Services, Title VII of the Louisiana Children's Code, within the Third Judicial District. The Judge's Office agreed to provide certain services under the contract, and received \$28,000 from the State of Louisiana for their commitment. The contract will expire December 31, 1997.

RUSTON CITY JUDGE'S OFFICE
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Vacation and Sick Leave

Vacation and sick leave are noncumulative. There are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure at year end.

G. Use of 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

H. Total Column on Combined Statement—Overview

Total column on the combined statement—overview is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present a financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

I. 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 Ruston City Judge's Office financial position and operations. Certain amounts for 1996 have been reclassified to conform to the 1997 presentation.

NOTE 2 – CASH IN BANK

Cash consists of interest bearing and non-interest bearing demand deposits. Under state law, the city judge 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 offices in Louisiana.

Deposits are carried at cost which approximates market value. At September 30, 1997, the carrying amount of deposits was \$129,647 and the bank balance was \$141,439. The bank balance was covered by federal depository insurance.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at September 30, 1997, consisted of the following individual fund receivables and payables:

	<u>Fund</u>	<u>Receivables</u>	<u>Payables</u>
General Fund – Due From Civil Fund		\$1,352	
Agency Fund – Due To General Fund			\$1,352

RUSTON CITY JUDGE'S OFFICE
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General Fixed Assets Account Group—

The General Fixed Assets Account Group is used to account for fixed assets used in governmental fund type operations for control purposes. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets. General fixed assets are recorded as expenditures in the governmental fund type when purchased.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and trust 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 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 fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., 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. A sixty day availability period is used for revenue recognition for all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Amounts collected by other governmental units are susceptible to accrual. All other revenues are not susceptible to accrual because generally they are not realizable until received in cash.

D. Budgetary Practices

The Ruston City Judge's Office prepared an operating budget on its governmental fund type for the year ended September 30, 1997, as required by generally accepted accounting principles as applicable to governmental units, and as required by Louisiana law. Prior to year end, the Judge adopted an amended budget approving revisions to revenues and expenditures. The amended budget for the General Fund is presented in the Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

E. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

RUSTON CITY JUDGE'S OFFICE
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ruston City Judge's Office was created on July 8, 1926, under the provisions of Act 157 of the Louisiana Legislature Summer Session.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local government. The accounting and reporting policies of the Ruston City Judge's Office conform to these generally accepted accounting principles and the requirements of Louisiana Revised Statutes 24:513 and to the guides set forth in the Louisiana Governmental Audit Guide, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor, and to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants.

A. Reporting Entity

For financial reporting purposes, in conformity with GASB Statement No. 14, The Ruston City Judge's Office is a component unit of the City of Ruston. For the purposes of this financial report, this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

B. Fund Accounting

The accounts of the Ruston City Judge's Office are organized on the basis of funds and account groups, each of which is considered a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and 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 various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories. The following funds and group of accounts are used by the City Judge:

Governmental Funds --

General Fund

The General Fund is the general operating fund of the Judge's Office. It is used to account for all financial resources except those required to be accounted for in another fund.

Fiduciary Funds--

Agency Fund

The Agency Fund is used to account for assets held by the Judge's Office as an agent for individuals or organizations. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

RUSTON CITY JUDGE'S OFFICE
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES -- BUDGET (GAAP BASIS) AND ACTUAL --
 GOVERNMENTAL FUND TYPE
 YEAR ENDED SEPTEMBER 30, 1997

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Fines and Court Costs	\$ 103,500	\$ 106,295	\$ 2,695
Grant Revenue	28,000	28,000	0
Interest Income	2,300	2,902	602
On-Behalf Revenue	118,000	118,138	138
Expense Recovery	8,400	11,223	2,823
TOTAL REVENUES	<u>260,200</u>	<u>266,558</u>	<u>6,258</u>
EXPENDITURES			
Accounting -- Auditing	8,700	9,004	(304)
Auto Expense--Insurance	0	1,363	(1,363)
Auto Expense--Lease	5,600	7,044	(1,444)
Auto Expense--Operating	2,600	2,780	(280)
Capital Outlay	27,000	26,611	389
Community Development	58	20	38
Continuing Education Conferences	1,500	1,372	128
Contract Services	2,000	1,394	606
Dues	1,400	1,229	171
Insurance	1,800	1,191	209
Judge Ad Hoc	2,600	2,420	171
Juvenile Fines - CA	3,500	1,827	1,673
Juvenile Probation	1,000	800	200
Library	2,900	2,791	109
Office Supplies and Expense	21,880	21,542	338
On-Behalf Expenses	118,000	118,138	(138)
Professional Fees	900	1,400	(500)
Repairs -- Maintenance	2,300	2,910	(610)
Retirement Contributions	5,000	4,970	30
Taxes	2,300	3,536	(1,236)
Telephone	2,800	2,716	84
Travel -- Seminars	6,000	5,607	393
Wages	56,500	56,766	266
TOTAL EXPENDITURES	<u>278,616</u>	<u>276,762</u>	<u>2,034</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(18,416)	(10,204)	8,290
FUND BALANCE--BEGINNING	54,661	54,661	0
FUND BALANCE--ENDING	\$ 36,145	\$ 44,457	\$ 8,290

The accompanying notes are an integral part of this statement.

RUSTON CITY JUDGE'S OFFICE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES -- GOVERNMENTAL FUND TYPE
FOR YEAR ENDED SEPTEMBER 30, 1997
WITH COMPARATIVE TOTALS FOR THE
YEAR ENDED SEPTEMBER 30, 1996

	<u>1997</u>	<u>1996</u>
REVENUES		
Fines and Court Costs	\$ 106,296	\$ 111,900
Grant Revenue	26,000	26,000
Interest Income	2,000	2,010
On--Behalf Revenue	118,138	112,542
Expense Recovery	11,223	0
TOTAL REVENUES	<u>263,657</u>	<u>254,542</u>
EXPENDITURES		
Accounting -- Auditing	6,004	6,900
Auto Expense--Insurance	1,320	0
Auto Expense--Lease	7,044	0
Auto Expense--Operating	3,786	0
Capital Outlay	26,611	15,638
Community Development	39	0
Continuing Education Conferences	1,372	1,300
Contract Services	1,364	5,514
Dues	1,220	1,270
Insurance	1,191	1,711
Judge Ad Hoc	2,428	1,700
Juvenile Fines -- CA	1,327	7,407
Juvenile Probation	600	2,400
Library	2,781	2,460
Office Supplies and Expense	27,542	22,514
On--Behalf Expenses	118,138	112,542
Professional Fees	1,400	0
Repairs and Maintenance	2,610	1,851
Retirement Contributions	4,970	4,667
Taxes	2,526	2,059
Telephone	2,755	1,845
Travel -- Seminars	5,607	5,876
Wages	55,785	43,520
TOTAL EXPENDITURES	<u>376,762</u>	<u>241,918</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,394)	12,731
FUND BALANCE -- BEGINNING	<u>54,661</u>	<u>41,800</u>
FUND BALANCE -- ENDING	\$ 44,267	\$ 54,531

The accompanying notes are an integral part of this statement.

RUSTON CITY JUDGE'S OFFICE
COMBINED BALANCE SHEET -- ALL FUND TYPES AND ACCOUNT GROUP
SEPTEMBER 30, 1997

	Governmental	Fiduciary	Account	Totals	
	Fund Type	Fund Type	Group	(Memorandum Only)	
	General	Agency	General	1997	1996
			Fixed Assets		
ASSETS					
Cash	\$ 42,340	\$ 87,207	\$ 0	129,547	129,551
Due From --					
Other Funds	1,252	0	0	1,252	949
Governmental Units	5,604	0	0	5,604	3,278
Insurance Deposit	0	0	0	0	340
Prepaid Insurance	1,000	0	0	1,000	0
Office Furniture and Equipment	0	0	114,379	114,379	88,881
TOTAL ASSETS	\$ 51,196	\$ 87,207	\$ 114,379	\$ 252,718	\$ 221,671
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts Payable	\$ 3,454	\$ 0	\$ 0	3,454	5,255
Accrued Liabilities	3,241	0	0	3,241	3,110
Accrued Fees Earned	0	66,000	0	66,000	66,538
Civil Deposits	0	19,025	0	19,025	9,625
Due To --					
Other Funds	0	1,252	0	1,252	949
Governmental Units	0	0	0	0	1,892
TOTAL LIABILITIES	6,695	87,227	0	93,922	79,169
FUND EQUITY					
Investment in General					
Fixed Assets	0	0	114,379	114,379	88,881
Fund Balance --					
Unreserved (and					
Undesignated)	44,437	0	0	44,437	54,661
TOTAL FUND EQUITY	44,437	0	114,379	158,816	143,542
TOTAL LIABILITIES AND FUND EQUITY	\$ 51,196	\$ 87,207	\$ 114,379	\$ 252,718	\$ 221,671

The accompanying notes are an integral part of this statement.

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS—OVERVIEW)

DON M. McGEHEE

(A Professional Accounting Corporation)

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Ruston, Louisiana 71273-1244

INDEPENDENT AUDITORS' REPORT

Ruston City Judge's Office
P. O. Box 1821
Ruston, Louisiana 71273-1821

I have audited the general purpose financial statements of the Ruston City Judge's Office, a component unit of the City of Ruston, as of and for the year ended September 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Ruston City Judge's Office management. My responsibility is to express an opinion on these general purpose 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. Those 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 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 statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Ruston City Judge's Office as of September 30, 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, I have also issued a report dated January 20, 1998, on my consideration of the Ruston City Judge's Office internal control structure and a report dated January 20, 1998, on its compliance with laws and regulations.



Don M. McGehee
Certified Public Accountant

January 20, 1998

RUSTON CITY JUDGE'S OFFICE
FINANCIAL STATEMENTS
SEPTEMBER 30, 1997

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**RUSTON CITY JUDGE'S OFFICE
RUSTON, LOUISIANA**

**FINANCIAL STATEMENTS
SEPTEMBER 30, 1967**

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. The report is available for public inspection at the Cotton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

MAR 04 1968

Release Date _____