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WINNBERO CITY COURT
WINNBERO, LOUISIANA

FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 1998

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Report Date: **DEC 30 1998**

WINNEBAGO CITY COURT
JUNE 30, 1978

	PAGE
Independent Auditor's Report	1-2
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Fund Types	4-5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - All Fund Types	6
Notes to Financial Statements	7-10
Report on Compliance and on Internal Control Over Financial Reporting	11

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Independent Auditor's Report

To the Honorable Judge Ann B. 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, 1998, 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- any significant amount of resources committed to make computer systems and other electronic equipment year 2000 compliant;
- a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- the additional stages of work necessary for making the computer systems and other electronic equipment year 2000 compliant.

Winnboro City Court has omitted such disclosures. We do not provide assurance that Winnboro City Court is or will be year 2000 ready, that 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 will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, 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, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated November 19, 1998, on our examination 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.

MARSHALL, ROBINSON & HASSELL
MARSHALL, ROBINSON & HASSELL
November 19, 1998
Winnboro, Louisiana

MEMPHIS CITY COURT
SUBSIDIARY BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1998

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUP</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u> <u>FUND</u>	<u>AGENCY</u> <u>FUND</u>	<u>GENERAL</u> <u>FIXED ASSETS</u>	<u>1998</u>	<u>1997</u>
ASSETS					
Cash	37,900	9,969	0	47,869	38,516
Furniture & Equipment	0	0	49,635	49,635	49,635
Accounts Receivable - Jan Powell - Note 3	843	0	0	843	843
Accounts Receivable - Kushnarskiya Turner - Note 3	152	0	0	152	152
TOTAL ASSETS	38,927	9,969	49,635	88,551	88,146
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts Payable	5,197	0	0	5,197	7,089
Deposits	18,641	0	0	18,641	22,083
Due to Other Agencies	0	9,969	0	9,969	2,328
TOTAL LIABILITIES	23,838	9,969	0	33,807	31,420
FUND EQUITY					
Investment in General Fixed Assets	0	0	49,635	49,635	49,635
Fund Balance - Unreserved and Unassigned	15,129	0	0	15,129	5,081
TOTAL LIABILITIES AND FUND BALANCE	38,927	9,969	49,635	88,551	88,146

The Accompanying Notes to Financial Statements are and 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	FISCALARY	TOTALS	
	FUND TYPE	FUND TYPE	(MEMORANDUM ONLY)	
	GENERAL	AGENCY	1998	98T
	FUND	FUND		
REVENUES				
Criminal Costs	22,742	0	22,742	21,219
Marshall Costs	9,060	0	9,060	8,912
Civil Costs	28,549	0	28,549	24,087
NSP Costs	9,947	0	9,947	12,796
Garishments	21,266	0	21,266	20,241
Substance Abuse	1,580	0	1,580	1,000
Board Funds	17,472	0	17,472	13,378
Crime Stoppers	2,054	0	2,054	1,000
OT Duty Law Officer	3,152	0	3,020	2,880
Board Tax	1,800	0	1,800	2,580
Clerk's Fund	586	0	596	600
BS-182 Fund	1,950	0	1,258	1,074
Traumatic Injury Fund	805	0	805	805
CHES Fund	1,256	0	1,276	1,158
Coroner Fund	3,420	0	3,458	3,240
Officer Training	0	1,278	1,278	1,158
Fines	0	87,904	87,904	69,079
NW Crime Lab	0	7,278	7,278	6,200
Indigent Board	0	6,448	6,448	3,850
Victim's Compensation	0	3,808	3,688	2,435
TOTAL REVENUES	162,219	100,608	272,109	280,615
EXPENDITURES				
Civil Fund - Miscellaneous	804	0	804	11,521
Civil Fund - Judge	13,882	0	13,882	15,618
Civil Fund - Marshall	10,266	0	10,266	10,615
Confessors	6,794	0	6,794	4,818
Telephone	3,825	0	3,825	2,448
Office	25,191	0	24,191	20,746
Garishments	25,128	0	23,128	22,079
Witness Fee and Board Tax	3,250	0	3,250	2,250
NSP Expense	9,947	0	9,947	12,796
Judge's Supplement	3,184	0	3,184	3,873
Judge's Retirement	2,936	0	2,916	2,203

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		FIUCIARY	
	FUND TYPE		FUND TYPE	
	GENERAL	AGENCY	TOTALS	
	FUND	FUND	(MEMORANDUM ONLY)	
	1998	1997	1998	1997
Miscellaneous	1,376	0	1,376	481
Crime support	2,054	0	2,054	1,400
Courtesy Fees	3,450	0	3,450	3,440
Bond Fund Expenses	17,187	0	17,187	21,845
CHS Expense	1,276	0	1,276	1,844
Traumatic Injury Expense	840	0	840	720
Substance Abuse	1,580	0	1,580	777
Officer Training	0	1,278	1,278	1,188
Fines	0	87,904	87,904	89,879
MI Crime Lab	0	7,378	7,378	6,000
Indigent Fund	0	6,448	6,448	3,890
Victims' Compensation	0	3,608	3,608	3,405
TOTAL EXPENDITURES	36,581	106,808	208,281	288,645
EXCESS REVENUES (EXPENDITURES) OVER				
EXPENDITURES (REVENUES) AND OTHER				
FINANCING SOURCES (USES)	4,008	0	4,008	(8,018)
FUND BALANCES, JULY 1	8,091	0	8,091	17,181
FUND BALANCES, JUNE 30	12,129	0	12,129	9,163

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

WINNEBAGO CITY COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1998

	1998		VARIANCE FAVORABLE (UNFAVORABLE)	1997
	BUDGET	ACTUAL		
REVENUES	165,000	165,719	719	174,803
EXPENDITURES				
General & Administrative	165,000	161,681	3,319	182,903
Capital Outlay	—	—	—	—
TOTAL EXPENDITURES	165,000	161,681	3,319	182,902
EXCESS REVENUES (EXPENDITURES) OVER EXPENDITURES (REVENUES) AND OTHER FINANCING SOURCES (USES)	0	4,038	4,038	(8,019)
FUND BALANCE, JULY 1	—	—	—	17,181
FUND BALANCE, JUNE 30	—	35,135	35,135	7,891

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

**WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Winnsboro City Court was created by Legislative Act Number 314 on July 12, 1974. This court serves Ward 7 of Franklin Parish, which consists of the Town of Winnsboro and surrounding areas. The term of office is six years. At present, the Honorable Judge Ann B. McIntyre is the presiding judge.

Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Winnsboro 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 Marshall.

Fund Accounting

The accounts of the Winnsboro City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund is accounted for with a separate set of self-balancing accounts that encompass its assets, liabilities, fund equity, revenues, and expenditures. Winnsboro City Court revenues are accounted for in three 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 Winnsboro 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 referred by the Winnsboro 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.

**WINSTON-SALEM CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998**

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 focus 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 Winston-Salem City Court's financial position and operations. However, comparative (i.e., presentation of prior year totals 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 Statements - Derivatives

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 consolidated - line fund 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.

**WINNBERO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Under state law, the Winnbero 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 Winnbero 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, 1998, the Winnbero City Court has demand deposits (bank balances) totaling 47,899.

These deposits are stated at cost, which approximates market. Under state law, these deposits, on 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, 1998 total 53,190, 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, 1997	49,635
Additions	0
Retirements	0
Balance - June 30, 1998	<u>49,635</u>

NOTE 3. PENSIONS/COMMITMENTS

The Winnbero 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, 1998, was 15,082.38, which was the total compensation of the Winnbero City Court.

Membership is mandatory upon election as Winnbero 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/employee obligations to contribute are established by State statute.

Each participating employer under the System contributes an amount equal to 13.8% of each and every member's earnings. Judges contribute 11.5% of monthly earnings. The contribution requirement for the year ended June 30, 1998, was 3,685, which consisted of 1,961 from the Court and 1,734 from employees; these contributions represented 13.8% and 11.5% of covered payroll, respectively.

**WINNBERG CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1998**

NOTE 3 - PENSION COMMITMENTS - CONTINUED

Trend Information

Contributions Required

State Statute	1998	1997	1996
Louisiana State Employees' Retirement System			
Employee	1,964	2,215	3,379
Employer	1,738	2,834	3,182
TOTAL STATUTORILY REQUIRED CONTRIBUTIONS	2,685	4,269	6,421

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 list plans.

NOTE 4 - LEASES

The Winnberg City Court records assets acquired through capital leases as an asset, and records the lease as an obligation. The Winnberg City Court had no leases outstanding as of June 30, 1998.

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.

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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, 1998, and have issued our report thereon dated November 19, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the 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, and compliance 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 relatively low level the risk that misstatements 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. 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
November 19, 1998