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CITY COURT OF NATCHEBOCHES, LOUISIANA

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1997

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

Release Date 01/17/98 T.C. 2001

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Johnson, Thomas & Cunningham

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ACCOUNTANT'S COMPILATION REPORT
ON THE FINANCIAL STATEMENTS

Honorable Fred S. Calogian, Judge
City Court of Natchitoches
P. O. Box 78
Natchitoches, LA 71457

We have compiled the accompanying component unit financial statements of the City Court of Natchitoches, Louisiana, a component unit of the City of Natchitoches, and the individual fund and account group financial statements of the court as of December 31, 1991, and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

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

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPAs

June 28, 1992
Natchitoches, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

City Court of Mandeville
Mandeville, Louisiana

Combined Balance Sheet-Fund Types and Account Groups
December 31, 1997

	Governmental Fund Type Federal Fund	Proprietary Fund Type Civil Fund
Assets		
Cash	\$7,888	\$80,628
Receivables	0	0
Due from Other Funds	0	0
Equipment	0	0
Amount Available for Debt Retirement	0	0
Amount to be provided by Debt Retirement	___0	___0
Total Assets	\$7,888	\$80,628
Liabilities		
Accounts Payable	\$2,127	\$1,881
Unsettled Deposits	0	78,827
Due to Other Funds	0	0
Notes Payable	___0	___0
Total Liabilities	\$2,127	\$80,628
Fund Equity		
Investment in General Fund Assets	\$ 0	\$ 0
Fund Balance-		
Unreserved-Undesignated	837	0
Reserved for Debt Retirement	6,814	___0
Total Fund Equity	\$7,751	\$___0
Total Liabilities & Fund Equity	\$7,888	\$80,628

See notes to financial statements.

<u>Account Group</u>		<u>Totals</u>	
<u>General</u>	<u>General</u>	<u>(Micromonahan, Only)</u>	
<u>Fixed</u>	<u>Long-Term</u>	<u>1992</u>	<u>1996</u>
<u>Assets</u>	<u>Debt</u>		
\$ 0	\$ 0	\$ 88,516	\$ 86,348
0	0	0	0
0	0	0	82
\$6,242	0	\$6,242	\$4,582
0	4,814	4,814	3,515
____0	____0	____0	____3,838
\$6,242	\$4,814	\$99,572	\$94,525
\$ 0	\$ 0	\$ 9,158	\$ 9,621
0	0	33,827	33,812
0	0	0	82
____0	4,814	____4,814	____9,333
\$____0	\$4,814	\$ 97,579	\$ 92,848
\$6,242	\$ 0	\$ 66,242	\$ 64,982
0	0	937	0
____0	____0	____4,834	____3,515
\$6,242	\$____0	\$ 69,393	\$ 71,897
\$6,242	\$4,814	\$149,471	\$149,212

City Court of Mandeville
Mandeville, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance—
Governmental Fund Type—Judicial Fund
Years Ended December 31, 1997 and 1996

	<u>Judicial Fund</u>	
	<u>1997</u>	<u>1996</u>
REVENUES:		
Intergovernmental	\$28,976	\$21,929
Charges for Services	49,844	49,376
Miscellaneous	1,862	3,819
Total Revenues	\$80,682	\$75,124
EXPENDITURES:		
Current:		
General Administration	\$64,082	\$73,493
Debt Service	5,094	4,492
Intergovernmental	28,696	25,348
Total Expenditures	\$97,872	\$1,03,333
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,216	\$ (1,216)
Other Financing Sources (Uses)	—,000	5,000
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 1,216	\$ 1,784
Fund Balance—Beginning of Year	1,313	1,371
Fund Balance—End of Year	\$ 2,529	\$ 3,155

See notes to financial statements.

City Court of Natchitoches
Natchitoches, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Governmental Fund Type-Judicial Fund
Year Ended December 31, 1997

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental	\$ 28,800	\$28,878	\$ (78)	\$ 51,879
Charges for Services	78,000	68,946	(10)	48,376
Miscellaneous	1,800	1,862	62	1,934
Total Revenue	\$108,600	\$99,686	\$ (8,914)	\$ 102,189
EXPENDITURES:				
Current-				
General Administration	\$ 78,000	\$64,802	\$ 1,198	\$ 71,453
Judicial Service	5,000	5,094	(94)	4,482
Intergovernmental	25,000	28,668	(3,668)	20,245
Total	\$108,000	\$98,564	\$ 1,236	\$100,180
Excess (Deficiency) of Revenues Over Expenditures	\$ 0	\$ 3,236	\$ 1,236	\$ (7,991)
Other Financing Sources (Used)	0	0	0	3,000
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 3,236	\$ 1,236	\$ (4,991)
Fund Balance- Beginning of Year	3,515	3,515	0	1,171
Fund Balance End of Year	\$ 3,515	\$ 3,751	\$ 2,236	\$ (3,820)

See notes to financial statement.

NOTES TO FINANCIAL STATEMENTS

City Court of Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1990

INTRODUCTION

As provided by Louisiana Statute, the City Court administers the court system of the City of Natchitoches, Louisiana. The City Court is directed by the City Judge, who is elected to a term of four years.

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 July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revised or superseded by subsequent GASB pronouncements.

The accounting and reporting policies of the City Court of Natchitoches conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 28:157.

For financial reporting purposes, in conformance with Statement 3 of the NCGA, the financial statements of the City Court include all funds, account groups, and activities that are within the oversight responsibility of the city judge as an independently elected city official. Certain units of local government, over which the city judge exercises no oversight control, such as the City Marshal, are excluded from the accompanying financial statements. These units of government issue financial statements separate from that of the City Court.

1. Summary Of Significant Accounting Policies:

The accompanying component unit financial statements of the City Court of Natchitoches, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

A. Reporting Entity:

As the governing authority of the city, for reporting purposes, the City of Natchitoches is the financial reporting entity for the City of Natchitoches. The financial reporting entity consists of (a) the primary government (City of Natchitoches), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which 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.

City Court of Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the City of Natchitoches for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization'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.
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 of item number 2 above, the City Court was determined to be a component unit of the City of Natchitoches, 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 for other governmental units that comprise the financial reporting entity.

B. Fund Accounting.

The accounts of the 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 are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose 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:

Judicial Fund. The Judicial Fund, as provided by Louisiana Statute, is the principal fund of the City Court, and is used to account for the operations of the City Court's office. The various fees and charges due to the City Court are accounted for in this fund. General operating expenditures are paid from this fund.

City Court of Machitoches, Louisiana
Notes to Financial Statements
December 31, 1997

Fiduciary Fund Type-Agency Fund:

Civil Fund-the Civil Fund is used to account for assets held as an agent for individuals and other parties. Agency funds are custodial in nature, assets equal liabilities, and do not involve measurement of results of operations.

C. Fixed Assets and Long-Term Liabilities-

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental fund. These assets are recorded as expenditures in the governmental fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, and not in the governmental fund.

The two account groups are not "funds". They are concerned only with the measurement of financial position and are not involved with measurement of results of operations.

D. Basis of Accounting-

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

Both the Governmental and the Agency funds are accounted for using the modified accrual basis of accounting. Their 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. Purchase of various operating supplies are regarded as expenditures at the time purchased.

E. Vacation and Sick Leave-

Employees of the City Court do not accrue or "carry forward" vacation or sick leave pay from year to year. As such, there are no accounts made in the financial statements for these payments.

City Court of Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

F. Total Columns on General Purpose Financial Statements-

Total columns on the general purpose financial statements (combined statements - overview), 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.

G. Budgets and Budgetary Information-

The budget for the City Court is formulated by the City Clerk, and presented to the City Judge for his approval prior to the beginning of each year. Upon approval by the City Judge, the budget is adopted. All budgetary appropriations lapse at the end of each year.

H. Encumbrances-

The Natchitoches City Court does not employ "encumbrances" in its accounting system.

I. Pension Plans-

The City Judge is a member of the Louisiana Employees Retirement System. In addition to personal deductions from his compensation, the Court contributes to the retirement system on his behalf. Total premium plus costs for 1997 for the City Court totaled \$5,743. The Clerk and Deputy Clerk are members of the Louisiana Municipal Employees Retirement System, and are covered through the City of Natchitoches. The City Court does not guarantee the benefits granted by either of these retirement systems.

J. Changes in General Fixed Assets-

The following is a summary of changes in the general fixed assets account balances during the year:

	Balance 12-31-96	Additions	Deletions	Balance 12-31-97
Land	\$ 0	\$ 0	\$0	\$ 0
Buildings	0	0	0	0
Equipment	58,599	5,643	0	64,242
Total	\$58,599	\$5,643	\$0	\$64,242

City Court of Natchitoches, Louisiana
Notes to Financial Statements
December 31, 1997

4. Changes in Long-Term Debt:

The following is a summary of long term debt transactions during the fiscal year:

Balance at 1-1-97	\$ 9,170
Long-Term Debt Incurred	8
Principal Payments During 1997	(4,518)
Balance at 12-31-97	\$ 4,660

The long term debt consists of a purchase agreement for a computer system. The second computer is financed through a bank for 3 years @ 7.25% interest. The first agreement is for a five year term and carries 17.50% interest. Both are paid monthly according to their respective amortization schedules.

The annual requirements to service all debt outstanding as of December 31, 1997 are as follows:

General Obligation

1998	\$3,187
1999	1,381
Total	\$4,568

This does not include a total of \$189 in interest obligations required as part of the amortization agreements.

5. Expenses Paid by Other Governmental Units:

The Clerk of City Court is paid by the City of Natchitoches, and by the Natchitoches Parish Policy Jury. All other employees of the Court, with the exception of the judge, are paid by the City of Natchitoches.

6. Cash and Investments:

For reporting purposes, cash and cash equivalents include cash, demand deposits, time deposits, and certificates of deposit. At December 31, 1997, the City Court had cash equivalents totaling \$48,518. Cash and cash equivalents are stated at cost, which approximates market. Under Louisiana law, these deposits must be secured by federal deposit insurance, or by the pledge of securities owned by the bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the bank. The deposits at December 31, 1997, were insured as follows:

City Court of Natchitoches, Louisiana
 Notes to Financial Statements
 December 31, 1997

	<u>Bank</u> <u>Balance</u>	<u>FIDC</u> <u>Balance</u>	<u>Balance</u> <u>Unleased</u>
Cash and Cash Equivalents	\$88,516	\$88,516	\$0

7. Other Postemployment Benefits:

The City Court has no postemployment benefits plan.

8. Leases:

The City Court is a party to one lease, which is a cancellable operating lease for building space.

9. Related Party Transactions:

There were no identified related party transactions for the year ended December 31, 1997.

**FINANCIAL STATEMENTS OF THE MEMORIAL FUNDS
AND ACCOUNT GROUPS**

JUDICIAL FUND

To account for the general operation of the City Court. The various fees and charges due to the City Court are accounted for in this fund, and the general operating expenses of the Court are paid from this fund.

City Court of Natchitoches
Natchitoches, Louisiana

Judicial Fund
Balance Sheet
December 31, 1997 and 1996

	1997	1996
Assets		
Cash	\$7,888	\$5,178
Accounts Receivable	0	0
Due from Civil Fund	<u>0</u>	<u>82</u>
Total Assets	\$7,888	\$5,260
Liabilities & Fund Balance		
Liabilities-		
Accounts Payable	\$2,037	\$1,745
Fund Balance-		
Unreserved/Unassigned	937	0
Reserved for Debt Retirement	<u>4,814</u>	<u>2,515</u>
Total Liabilities & Fund Balance	\$7,888	\$5,260

See notes to financial statements.

City Court of Natchitoches
Natchitoches, Louisiana

Judicial Fund
Schedule of Revenue, Expenditures and Changes in Fund Balance-
Budget (GAAP Basis) and Actual
Year Ended December 31, 1997
With Comparative Amounts from Year Ended December 31, 1996

	1997		Variance (Favorable (Unfavorable))	1996 Actual
	Budget	Actual		
REVENUES:				
Intergovernmental	\$ 28,000	\$28,978	\$ 978	\$ 31,978
Charges for Services	78,000	68,968	(9,032)	48,178
Miscellaneous	1,000	1,062	62	3,998
Total Revenue	\$107,000	\$98,958	\$ (8,042)	\$ 84,154
EXPENDITURES:				
Current:				
General Administration-				
Salaries & Fees	\$ 22,800	\$19,363	\$ 3,437	\$ 22,177
Retirements	6,800	5,744	1,056	5,923
Taxes	2,800	1,713	1,087	4,293
Supplies	15,800	14,754	1,046	16,683
Rent	2,800	1,213	1,587	1,650
Insurance	300	498	(198)	748
Payroll Taxes	2,800	2,296	504	924
Utilities & Telephone	3,800	4,160	(360)	5,200
Repairs	3,800	4,978	(1,178)	80
Miscellaneous	4,100	3,799	301	3,781
Capital Expenditures	4,000	5,643	(1,643)	16,847
Intergovernmental	21,000	21,666	(666)	21,548
Debt Service-				
Principal	4,000	4,578	(578)	3,701
Interest	1,000	523	477	281
Total Expenditures	\$108,000	\$81,362	\$ 26,638	\$181,685
Excess (Deficiency) of Revenue Over Expenditures	\$ 0	\$ 17,596	\$ 17,596	\$ (1,531)
Other Financing Sources:				
Long Term Debt Proceeds	0	0	0	5,000
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	\$ 0	\$ 17,596	\$ 17,596	\$ 3,469
Fund Balance-Beginning of Year	3,715	3,669	46	3,711
Fund Balance-End of Year	\$ 3,715	\$ 3,711	\$ 44	\$ 3,711

See notes to financial statement.

FIDUCIARY FUND TYPE

Agency Fund

Civil Fund-This fund is used to account for advance deposits on suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

City Court of Natchitoches
Natchitoches, Louisiana

Civil Fund
Balance Sheets
December 31, 1997 and 1996

	<u>1997</u>	<u>1996</u>
Assets		
Cash	\$80,628	\$81,779
Accounts Receivable	_____	_____
Total Assets	\$80,628	\$81,779
Liabilities & Fund Equity		
Liabilities-		
Accounts Payable	\$ 1,661	\$ 2,876
Unsettled Deposit Balances	79,827	79,822
Due to Judicial Fund	_____	_____
Total Liabilities	\$80,628	\$81,779
Fund Equity	_____	_____
Total Liabilities & Fund Equity	\$80,628	\$81,779

See notes to financial statements.

City Court of Natchitoches
Natchitoches, Louisiana

Civil Fund
Statement of Changes in Deposit Balances
Years Ended December 31, 1997 and 1998

	1997	1998
Deposit Balances at Beginning of Year	\$ 75,812	\$ 69,349
Additions:		
Deposits Made During the Year	<u>149,368</u>	<u>152,212</u>
Sub-Total	\$221,180	\$221,561
Deductions:		
Refunds & Settlements	\$ 62,128	\$ 53,290
City Marshal's Fees	24,486	24,800
Judge's Fees	43,178	43,831
Recording	4,886	4,695
Other Fees & Costs	5,577	12,244
Judge's Compensation Fund	<u>8,715</u>	<u>8,217</u>
Total Deductions	\$148,970	\$157,077
Deposit Balances at End of Year	\$ 72,022	\$ 73,812

See notes to financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets used in the governmental type fund operations.

City Court of Marshfield
Marshfield, Louisiana

General Fixed Assets Account Group
Statement of Changes in General Fixed Assets
Year Ended December 31, 1997

	Balance 12/31/97	Initial Fund Additions	Deletions/ Retirements	Balance 12/31/97
General Fixed Assets-				
Land	\$ 0	\$ 0	\$ 0	\$ 0
Buildings	0	0	0	0
Equipment	58,282	5,643	0	63,925
Total General Fixed Assets	\$58,282	\$5,643	\$0	\$63,925
Investment in General Fixed Assets	\$0,000	\$5,643	\$0	\$58,282

See notes to financial statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unamortized principal amounts on general long-term debt expected to be financed from the governmental fund. Payment of principal and interest obligations is accounted for in the General Fund.

City of Metairie
Metairie, Louisiana
General Long-Term Debt Account Group
Statement of General Long-Term Debt
December 31, 1997 and 1996

	1997	1996
Amount Available and to be Provided for Payment of Long-Term Debt:		
Amount Available in Special Fund for Debt Retirement	\$4,814	\$3,113
Amount to be Provided for Debt Retirement	—0	3,818
Total Available and to be Provided	\$4,814	\$6,931
General Long-Term Debt Payable	\$4,814	\$6,931

See notes to financial statements.

City-County of Washington
Metairieville, Louisiana

General Long-Term Debt Account Group
Schedule of Changes in Long-Term Debt
Year Ended December 31, 1997

	Balance 12-31-97	Long-Term Debt Issued	Long-Term Debt Retired	Debt Service Operations	Balance 12-31-97
Amount Available and to be Provided for Payment of Long-Term Debt					
Amount Available in Judicial Fund for Debt Retirement	\$0,515	\$0	\$ 0	\$1,299	\$4,814
Amount to be Provided for Payment of Long-Term Debt	5,818	0	14,519	(1,299)	___0
Total Available and to be Provided	\$6,333	\$0	\$14,519	\$___0	\$4,814
General Long-Term Debt Payable	\$6,333	\$0	\$14,519	\$___0	\$4,814

See notes to financial statements.

ACRIBED-UPON PROCEDURES

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Not applicable.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget.

6. Trace the budget adoption to the minute book.

Not applicable.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

8. Randomly select 6 disbursements made during the period under examination and

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All payments examined were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

All payments examined were properly approved by the proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Not applicable.

End

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Loans

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

Not applicable.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the City Court of Natchitoches, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Johnson, Thomas & Cunningham
Johnson, Thomas & Cunningham, CPAs

June 24, 1998
Natchitoches, Louisiana

RECEIVED
 OFFICE OF THE COMPTROLLER
 APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE
 28 JUL -2 AM 9:23

APPENDIX F. LOUISIANA ATTESTATION QUESTIONNAIRE

6-29-98 Date

1998 State Finance and Administration CDAS

501 PINEAPPLE STREET

MONROE, LOUISIANA 70501

(Auditor)

In connection with your completion of our financial statements as of 12-31-97 and for the period then ended, and as required by Louisiana Revised Statute 24:813 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 6-29-98 (date).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 58:2312, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes No

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, fee, or promise, from anyone that would constitute a violation of LSA-RS 42:1121-1124.

Yes No

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1990, under circumstances that would constitute a violation of LSA-RS 42:1118.

Yes No

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 26:1581-14) or the budget requirements of LSA-RS 39:43.

Yes No

Accounting and Reporting

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:38.

Yes No

We have filed our annual financial statements in accordance with LSA-RS 24:514, 30:483, and/or 32:52, as applicable.

Yes No

We have had our financial statements audited or compiled in accordance with LSA-RS 24:515.

Yes No **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:17 through 42:19.

Yes No **Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 47:14-19.66.

Yes No **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 94:136, and AG opinion 79-728.

Yes No

We have disclosed to you all known non-compliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible non-compliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known non-compliance which may occur subsequent to the issuance of your report.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<i>Carol Payne</i>	President	6-29-98	Date
	CITY auditor		

Note—Quasi-public entities should delete reference to the above statutes, unless required to follow such laws by contract with their public funding agencies. The quasi-public entities should include a representation that they have complied with the contractual provisions under which they have received state and/or local funds.