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CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 1998

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 FEB 03 1999

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Terry G. Breaux, City Judge  
The City Court of the City of Franklin, Louisiana  
Franklin, Louisiana

We have compiled the accompanying general purpose financial statements of the City Court of the City of Franklin, Louisiana, a component unit of the City of Franklin, as of and for the year ended June 30, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated December 23, 1998, on the results of our agreed-upon procedures.

*Guidry & Chauvin*  
Certified Public Accountants

Franklin, Louisiana  
December 23, 1998

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1998

	<u>Governmental</u> <u>Fund Type</u>	<u>Fiduciary Funds</u>	
	City Court <u>Fund</u>	Advance Deposit <u>Fund</u>	General Agency <u>Fund</u>
ASSETS			
Cash	\$ 52,226	\$ 22,258	\$ -
Account Receivable (net of allowance for uncollectibles)	8,283	-	-
Due from City of Franklin	295	-	-
Due from City Court Fund	-	-	6,289
Due from litigants	-	746	-
Fixed Assets	-	-	-
TOTAL ASSETS	<u>\$ 60,804</u>	<u>\$ 23,004</u>	<u>\$ 6,289</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts Payable	\$ 8,343	\$ 1,072	\$ -
Due to Agency Fund	6,289	-	-
Due to litigants	-	21,932	-
Due to other govnt'l units	-	-	6,289
Total Liabilities	<u>14,632</u>	<u>23,004</u>	<u>6,289</u>
Fund Equity:			
Investment in general fixed assets	-	-	-
Fund Balance	<u>46,172</u>	<u>-</u>	<u>-</u>
Total Fund Equity	<u>46,172</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 60,804</u>	<u>\$ 23,004</u>	<u>\$ 6,289</u>

See accompanying notes and accountants' report.

<u>Account Group</u> General Fixed <u>Assets</u>	<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>  <u>1998</u>
\$ -	\$ 74,484
-	8,283
-	295
-	6,289
-	746
<u>36,267</u>	<u>36,267</u>
<u>\$ 36,267</u>	<u>\$ 126,364</u>
\$ -	\$ 9,415
-	6,289
-	21,932
-	6,289
<u>-</u>	<u>43,925</u>
36,267	36,267
-	46,172
<u>36,267</u>	<u>82,439</u>
<u>\$ 36,267</u>	<u>\$ 126,364</u>

See accompanying notes and accountants' report.

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 1998

	<u>1998</u>
REVENUES:	
Charges for Services	\$ 38,236
Intergovernmental Revenues	
City of Franklin	66,014
Other Revenue	<u>1,415</u>
TOTAL REVENUES	<u>\$105,665</u>
EXPENDITURES:	
Salary Expense	82,918
Maintenance & Repairs	1,679
Office Expense	5,309
Travel & Seminars	4,637
Miscellaneous Expense	4,699
Capital Outlay	<u>2,773</u>
TOTAL EXPENDITURES	<u>102,015</u>
EXCESS OF REVENUES OVER EXPENDITURES	3,650
FIND BALANCE, BEGINNING	<u>42,522</u>
FUND BALANCE, ENDING	<u>\$ 46,172</u>

See accompanying notes and accountants' report.

**CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA**

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1998

**INTRODUCTION**

As provided in the Revised Statutes of Louisiana 13:2488.1, the City Court of the City of Franklin, Louisiana establishes a court for the City of Franklin and the territorial jurisdiction throughout Ward Three of St. Mary Parish, Louisiana. The purpose of the City Court is to collect all fines, forfeitures, penalties, and costs assessed. The judge and marshal are elected to six-year terms.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the City Court of the City of Franklin 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.

**B. REPORTING ENTITY**

The city court judge is an independently elected official. However, the city court is fiscally dependent on the City of Franklin for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the city court is fiscally dependent on the city, the city court was determined to be a component unit of the City of Franklin, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the city court and do not present information on the City of Franklin, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The city court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

**CITY COURT OF THE CITY OF FRANKLIN**  
**FRANKLIN, LOUISIANA**  
Notes to the Financial Statements (Continued)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the city court are classified into two categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

**Governmental Fund**

The General Fund is the principle fund of the city court and accounts for its operations. The Court's primary operations include the accounting for the collection and ultimate disposition of fines imposed and bonds posted by citizens who have been issued citations for civil offenses to include traffic violations and other misdemeanors. General operating expenditures are paid from this fund.

**Fiduciary Funds**

Agency funds account for assets that are held by the city court in a custodial capacity pending their transfer to the proper recipient, as provided by Louisiana law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. Bonds forfeited and fines received are distributed to the accounts of the City of Franklin - General Fund, District Attorney, and the St. Mary Parish Council (for fines), to the City Court Fund and Marshal's Fund (for court costs), and to the other various agencies (for other costs of court). Checks are remitted quarterly to the City of Franklin - General Fund, District Attorney, St. Mary Parish Council, Marshal's Fund and the other various agencies for amounts due to them. The court's fiduciary funds consist of the General Agency Fund and the Advance Deposit Fund.



CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
Notes to the Financial Statements (Continued)

**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 related to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds are accounted for using a flow of current financial resources measurement focus. The accompanying financial statements have been prepared on the modified accrual basis of accounting. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Revenues are recognized when they become measurable and available as net current assets. Fines are recorded in the year they are assessed. Interest income is recorded when the income is available.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are recognized as expenditures at payment.

**E. BUDGET PRACTICES**

The Court is not required to and did not adopt a budget.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the city court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

For financial statement purposes, cash and cash equivalents include demand deposits, money market accounts, and/or certificates of deposit.

Cash and cash equivalent are stated at cost, which approximates market.

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
Notes to the Financial Statements (Continued)

G. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the city are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

H. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

I. TOTAL COLUMNS ON STATEMENTS

Total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At June 30, 1998, the city court has cash and cash equivalents (book balances) totaling \$ 74,484 as follows:

Petty cash	\$ 150
Interest-bearing demand deposits	<u>74,334</u>
Total	<u>\$ 74,484</u>

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. The market value of the pledged securities

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
Notes to the Financial Statements (Continued)

plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1998, the city court has \$102,216 in deposits (collected bank balances). These deposits are secured from risk by \$102,216 of federal deposit insurance.

3. RECEIVABLES

Receivables for fines and court costs were \$8,283. The City Court maintains an allowance for uncollectibles for all fines and court costs believed to be uncollectible. As of June 30, 1998, the total amount of fines receivable totaled \$19,883 and the allowance for doubtful accounts totaled \$11,600.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Equipment	\$ 37,369	\$ 2,773	\$ 3,875	\$ 36,267
TOTAL	<u>\$ 37,369</u>	<u>\$ 2,773</u>	<u>\$ 3,875</u>	<u>\$ 36,267</u>

5. DUE TO OTHER GOVERNMENTS

The amounts due to other governmental units at June 30, 1998, consists of the following:

General Agency Fund:

Marshal's Fund	\$ (27)
City of Franklin	5,180
St. Mary Parish Council	285
District Attorney	772
State Treasurer	(58)
La. Law Enforcement Commission	62
LRS-HSCI Trust Fund	<u>75</u>
Total	<u>\$ 6,289</u>

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
Notes to the Financial Statements (Continued)

6. CHANGES IN FIDUCIARY FUND BALANCES

A summary of changes in fiduciary fund unsettled deposits follows:

	Unsettled Deposits at Beginning <u>of Year</u>	<u>Additions</u>	<u>Reductions</u>	Unsettled Deposits at End <u>of Year</u>
Fiduciary funds:				
Advance Deposit	\$ 21,512	\$ 102,610	\$ 101,118	\$ 23,004
General Agency	<u>10,066</u>	<u>108,450</u>	<u>112,227</u>	<u>6,289</u>
Total	<u>\$ 31,578</u>	<u>\$ 211,060</u>	<u>\$ 213,345</u>	<u>\$ 29,293</u>

6. PENSION PLAN

Plan Description. Substantially all employees of the city court are members of the Municipal Employees Retirement System of Louisiana, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the city court are members of Plan A.

All permanent employees working at least 35 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issued an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (504) 925-4810.

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
Notes to the Financial Statements (Continued)

Funding Policy. Under Plan A, members are required by state statute to contribute 9.25% of their annual covered salary and the city court is required to contribute at an actuarially determined rate. The current rate is 6.25% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the city court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The city court contributions to the System under Plan A were equal to the required contributions for each year.

**7. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES**

The City Court has implemented GASB Statement No. 24, Accounting and Financial Assistance. This standard requires the City Court to report in the financial statements on-behalf salary payments made by the City of Franklin to the City Court employees. Salary payments are made by the City of Franklin directly to the employees. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the City of Franklin. For 1998, the City paid salaries to the City Judge, Deputy Clerk, City Prosecutor and secretary. On-behalf payments recorded as revenues and expenditures in the general fund financial statements for 1998 totaled \$66,014.

**8. RISK MANAGEMENT**

The City Court of Franklin is exposed to various risks of loss related to torts, theft, damage to assets, errors and omissions, injuries to employees and natural disasters. The City Court has commercial insurance to protect against substantially all losses from these perils. There were no significant reductions in insurance coverages from prior years.

SUPPLEMENTAL SCHEDULE

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA  
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Unsettled Balances  
For the Year Ended June 30, 1998

	Advance Deposit <u>Fund</u>	General Agency <u>Fund</u>
UNSETTLED DEPOSITS AT BEGINNING OF YEAR	<u>\$ 21,512</u>	<u>\$ 10,066</u>
ADDITIONS		
Deposits:		
Civil suits & Garnishments	102,610	-
Fines and court costs	-	<u>108,450</u>
Total additions	<u>102,610</u>	<u>108,450</u>
 Total	 <u>124,122</u>	 <u>118,516</u>
REDUCTIONS		
Deposits settled to:		
City Marshal	5,563	28,016
Garnishments	66,523	-
Refunds	7,347	-
City Judge	10,315	-
Judge's supplemental Comp.	3,921	-
Franklin City Court	3,305	-
Clerk of Court	3,163	-
Sheriff	696	-
Attorney	285	-
City of Franklin	-	64,287
St. Mary Parish Council	-	14,063
District Attorney	-	133
State Treasurer	-	2,735
La. Law Enforcement Comm.	-	645
LRS-HSCI Trust Fund	-	<u>2,348</u>
Total reductions	<u>101,118</u>	<u>112,227</u>
UNSETTLED DEPOSITS AT END OF YEAR	<u>\$ 23,004</u>	<u>\$ 6,289</u>

See accompanying notes and accountants' report.

INFORMATION REQUIRED BY THE  
LOUISIANA GOVERNMENT AUDIT GUIDE



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Independent Accountant's Report  
on Applying Agreed-Upon Procedures

To the Judge of the City Court  
of the City of Franklin

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the judge of the City Court of the City of Franklin and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of the City of Franklin's compliance with certain laws and regulations during the year ended June 30, 1998 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures for materials and supplies that exceeded \$15,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each employee as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

Marshal's Fund of the  
City of Franklin  
December 23, 1998  
Page Two

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.

None of the employees included on the list of employees provided by management [agreed-upon procedures (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### Accounting and Reporting

5. 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 six payments were properly coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the bookkeeper and the Judge.

#### Debt

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

Marshal's Fund of the  
City of Franklin  
December 23, 1998  
Page Three

Advances and Bonuses

7. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

The prior year report, dated December 4, 1997, did not include any comments or unresolved matters.

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 the Judge, the City of Franklin, the Finance Committee of the St. Mary Parish Council and the Legislative Auditor of the 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.

*Judy & Charmin*  
Certified Public Accountants

Franklin, Louisiana  
December 23, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

JULY 28, 1998 (Date Transmitted)

GUIDRY AND CHAUVIN

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 1028

FRANKLIN, LA 70538

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 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 regulation 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 JULY 28, 1998 (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [ x ] 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, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [ x ] 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, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [ x ] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [ x ] No [ ]

**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, 44:31, and 44:36.

Yes [ x ] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ x ] No [ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ x ] No [ ]

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ] No [ ] N/A

**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 39:1410.60-1410.65.

Yes [ ] No [ ] NONE

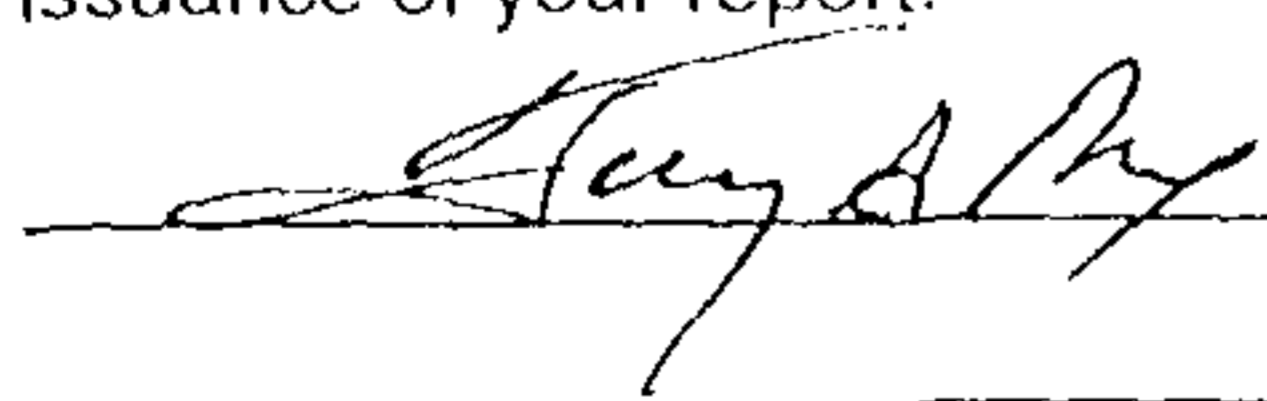
**Advances and Bonuses**

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 14:138, and AG opinion 79-729.

Yes [ ] No [ ] NONE

We have disclosed to you all known noncompliance 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 noncompliance 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 noncompliance which may occur subsequent to the issuance of your report.

	JUDGE <del>SECRETARY</del>	<u>7/28/98</u>	Date
_____	Treasurer	_____	Date
_____	President	_____	Date

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA

Management's Corrective Action Plan for Current Year Audit Findings  
For the Year Ended June 30, 1998

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person(s)</u>	<u>Anticipated Completion Date</u>

Note: There are no current year audit findings to be listed in this schedule.

CITY COURT OF THE CITY OF FRANKLIN  
FRANKLIN, LOUISIANA

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1998

<u>Ref.No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>

Note: There were no prior year audit findings to be listed in this schedule.