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CITY COURT OF EUNICE, LOUISIANA

COMPILED FINANCIAL STATEMENTS

June 30, 1996 and 1995

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.

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TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1
Combined Balance Sheet-All Fund Types and Account Groups	2
Statement of Revenues, Expenditures and Changes in Fund Balance-General Fund	3
Statement of Changes in Assets and Liabilities- Fiduciary Fund Type-Civil Fund	4
Notes to Financial Statements	5-8
Attestation Report	9
Louisiana Attestation Questionnaire	10-11

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The Honorable Lynette Feucht, Judge
Eunice City Court
Eunice, Louisiana 70535

I have compiled the accompanying combined balance sheet of The City Court of Eunice, Louisiana, as of June 30, 1996 and the related statements of Revenues, Expenditures and Changes in Fund Balance for the two years then ended, 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. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.



Steven D. Ortego
November 20, 1996

CITY COURT OF EUNICE, LOUISIANA
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1996

ASSETS

	<u>Governmental</u> <u>Fund Type</u> <u>General</u> <u>Fund</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>Civil</u> <u>Fund</u>	<u>Account Group</u> <u>General</u> <u>Fixed Assets</u>	<u>Totals</u> <u>Memorandum</u> <u>Only</u>
<u>Assets:</u>				
Cash	\$ 28,153	\$ 8,018	\$ -	\$ 36,171
Accounts Receivable	33,363	-	-	33,363
Furniture and Fixtures	-	-	39,751	39,751
Total Assets	<u>\$ 61,516</u>	<u>\$ 8,018</u>	<u>\$ 39,751</u>	<u>\$109,285</u>

LIABILITIES AND FUND EQUITY

<u>Liabilities:</u>				
Accounts Payable	\$ 2,604	\$ -	\$ -	\$ 2,604
Payroll Taxes Payable	768	-	-	768
Accrued Compensated Absences	2,892	-	-	2,892
Deposits-Civil Fund	-	8,018	-	8,018
Due to Other Government Agencies	<u>26,727</u>	-	-	<u>26,727</u>
Total Liabilities	<u>32,991</u>	<u>8,018</u>	<u>-</u>	<u>41,009</u>
<u>Fund Equity:</u>				
Investments in General				
Fixed Assets	-	-	39,751	39,751
Fund Balance	<u>28,525</u>	-	-	<u>28,525</u>
Total Fund Equity	<u>28,525</u>	<u>-</u>	<u>39,751</u>	<u>68,276</u>
Total Liabilities and Equity	<u>\$ 61,516</u>	<u>\$ 8,018</u>	<u>\$ 39,751</u>	<u>\$109,285</u>

See Accountant's Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA
Statement of Revenues, Expenditures and Changes In
Fund Balance - General Fund
For the Years Ended June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Revenues		
Court Fees	\$ 218,460	\$ 270,833
Less: Amounts Paid to Other Government Agencies	<u>(159,753)</u>	<u>(187,209)</u>
Net Court Fees Earned	58,702	83,624
Interest Earned	385	892
Probation and Supervision Fees	28,850	55,128
Other Income	<u>28,269</u>	<u>32,126</u>
Total Revenues	<u>116,211</u>	<u>171,770</u>
Expenditures		
Salaries and Related Benefits		
Salaries	65,831	62,719
Payroll Taxes and Retirement	9,161	9,042
Contractual Services		
Contract Labor	12,788	10,709
Legal and Accounting	3,500	-
Dues and Subscriptions	2,247	2,045
Materials and Supplies		
Office Supplies	8,375	11,692
Capital Expenditures	9,191	5,028
Other		
Bad Debts	3,230	4,653
Miscellaneous	3,974	4,900
Seminars and Conferences	3,976	3,950
NSF Checks Paid	23,049	18,688
Insurance	<u>1,565</u>	<u>1,139</u>
Total Expenditures	<u>146,887</u>	<u>134,565</u>
Excess of Revenues over Expenditures	(30,676)	37,205
Fund Balance, Beginning of Year	<u>59,201</u>	<u>21,996</u>
Fund Balance, End of Year	<u>\$ 28,525</u>	<u>\$ 59,201</u>

See Accountant's Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA
Statement of Changes in Assets and Liabilities
Fiduciary Fund Type - Civil Fund
For The Years Ended June 30, 1996 and 1995

	Balance June 30, <u>1994</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1995</u>
Assets				
Cash	<u>\$ 7,286</u>	<u>\$ 40,973</u>	<u>\$ 40,440</u>	<u>\$ 7,819</u>
Liabilities				
Deposits-Civil Suits	<u>\$ 7,286</u>	<u>\$ 40,973</u>	<u>\$ 40,440</u>	<u>\$ 7,819</u>
	Balance June 30, <u>1995</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1996</u>
Assets				
Cash	<u>\$ 7,819</u>	<u>\$ 40,055</u>	<u>\$ 39,856</u>	<u>\$ 8,018</u>
Liabilities				
Deposits-Civil Suits	<u>\$ 7,819</u>	<u>\$ 40,055</u>	<u>\$ 39,856</u>	<u>\$ 8,018</u>

See Accountant's Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 1996 and 1995

INTRODUCTION

The City Court of Eunice, Louisiana was established under the Authority contained in R.S. 13:1872. The City Judge serves a six year term and is elected from Ward 6 of St. Landry Parish, which includes The City of Eunice, Louisiana. The Court presides over civil and criminal cases in Ward 6. It also has five employees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the City Court of Eunice, 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.

B. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Court includes all funds, account groups, et cetera, that are within the oversight responsibility of the Court. The City Court system is fiscally dependent on The City of Eunice for office space, courtroom and other expenses. The substance of the relationship is that the City of Eunice has approval authority over the Court's capital budget. Therefore, The City Court is a component unit of The City of Eunice.

C. Fund Accounting

The accounts of the City Court are organized on the basis of funds and account groups, each of which are 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 the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. An account group, however is a financial reporting device designed

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 1996 and 1995

to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources. The funds presented in the financial statements are described as follows:

General Fund

The general fund is the general operating fund of the City Court of Eunice, Louisiana. It is used to account for all financial resources except those required to be accounted for in other funds.

Fiduciary Fund Type-Agency-Civil Fund

The Civil Fund is used as a depository for collection of civil suits. Deductions from the fund are made in a manner prescribed by law. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

D. Fixed assets of Governmental Funds are recorded as expenditures at the time they are purchased and capitalized in the general fixed assets account group, rather than in the General Fund. No depreciation had been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a fund. It is concerned only with measurement of financial position and does not involve measurement of results of operations.

E. Governmental funds, and fiduciary funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Agency Fund assets and liabilities are accounted for on the modified accrual basis.

F. Budgetary Accounting

The City Court is not legally required to prepare a budget.

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 1996 and 1995

G. Compensated Absences

Employees of the Eunice City Court are allowed 12 days of sick leave per year. Any sick leave not taken by an employee is paid to that employee by December 31. Each employee is also allowed one to three weeks of vacation depending on years of service. Any vacation days not taken by December 31, is paid to that employee.

H. Total Column on Balance Sheet - Overview

The total column on the balance sheet is captioned, Memorandum only, to indicate that it is presented to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

NOTE 2 CASH

Cash includes amounts in demand deposits and savings accounts. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments with original maturities of 90 days or less.

NOTE 3 ACCOUNTS RECEIVABLE

The accounts receivable account represents fines that are assessed but have not been collected. Included in accounts receivable are amounts to be collected for other governmental units in the amount of \$26,727.

The balance of accounts receivable at June 30, 1996 is recorded net of an allowance for bad debts of \$42,482.

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in General Fixed Assets follows:

<u>Furniture and Equipment</u>	<u>1996</u>
Balance, Beginning	\$30,560
Additions	9,191
Deletions	-
Balance, Ended	<u>\$39,751</u>

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 1996 and 1995

The land and building in which the city court operates is owned by the City of Eunice.

NOTE 5 LEASES

The City Court leases a copier under an operating lease which expires June 30, 2000.

Net future minimum lease payments under this operating lease with initial or remaining lease terms in excess of one year as of June 30, 1996, are \$1,274, \$1,274, \$1,274, and \$212 in the years ending June 30, 1997 through 2000, respectively.

NOTE 6 OTHER SUPPORT

The City Court receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures. These expenditures totaled \$68,400 and \$74,050 for the years ended June 30, 1996 and 1995, respectively.