

City Court of Minden
Webster Parish, Louisiana

General-Purpose Financial Statements
As of and for the Year Ended
December 31, 2003

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

Release Date 7-28-04

City Court of Minden
Webster Parish, Louisiana

December 31, 2003

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City Court of Minden
 Webster Parish, Louisiana

Continued Balance Sheet
 All Fund Types and Account Group
 December 31, 2003

(with memorandum only totals for December 31, 2002)

	Government Fund Type		Regulatory Fund Types		Account Group	Totals (Memorandum Only)	
	General Fund	Capital Court Fund	Dist Fund	General Fund Assets	2003	2002	
Assets							
Cash	\$ 3,800	\$ 2,188	\$ 58,360	\$ -	\$ 64,348	\$ 58,480	
Receivables From Other Funds	-	-	-	-	-	-	\$ 27
Property and Equipment	-	-	-	\$ 49,732	\$ 49,732	\$ 68,880	
Total Assets	\$ 3,800	\$ 2,188	\$ 58,360	\$ 49,732	\$ 114,120	\$ 127,387	
Liabilities and Fund Balance (Deficit)							
Liabilities							
Accounts Payable	\$ 2,892	\$ -	\$ -	\$ -	\$ 2,892	\$ 2,924	
Due to:							
Governmental Agencies and Others in Sector	-	2,188	58,360	-	62,848	60,012	
Capacity Other Funds	-	-	-	-	-	27	
Total Liabilities	2,892	2,188	58,360	-	63,440	63,023	
Fund Balances							
Investment in General Fixed Assets	-	-	-	\$ 49,732	\$ 49,732	\$ 68,000	
Fund Balance (Deficit)	(4,692)	-	-	-	(4,692)	\$ 144	
Total Fund Balances (Deficit)	(4,692)	-	-	(4,692)	\$ 67,732	\$ 68,144	
Total Liabilities and Fund Balance (Deficit)	\$ 2,892	\$ 2,188	\$ 58,360	\$ 49,732	\$ 114,120	\$ 127,152	

The accompanying Notes are an integral part of this statement.

City Court of Minden

Webster Parish, Louisiana

Statements of Revenues, Expenditures and Changes in Fund Balance

Government Fund Type

Year Ended December 31, 2022

(with memorandum-only totals for December 31, 2022)

	Government Fund Type	Totals (Memorandum Only)	
	General Fund	2022	2021
Revenues			
Court Costs and Judge's Fees from Civil Suits	\$ 40,082	\$ 40,082	\$ 74,813
Court Costs from Criminal Cases	114,288	114,288	143,950
Grant	2,000	2,000	-
Other	3,200	3,200	8,987
Total Revenue	<u>160,570</u>	<u>160,570</u>	<u>227,750</u>
Expenditures			
Judge's Civil Fees	21,182	21,182	27,475
Clerk's Supplemental Salaries	21,285	21,285	22,807
Contractors	20,000	20,000	17,424
Office Supplies and Postage	14,347	14,347	10,923
Judge's Supplemental Compensation Fund	8,702	8,702	2,558
Contract Labor	8,600	8,600	1,074
Witness Fees	8,288	8,288	5,428
Auditing Accounting	4,800	4,800	7,150
Insurance	18,190	18,190	10,278
Judge's Retirement	4,828	4,828	8,284
Miscellaneous	1,228	1,228	380
Dues and Subscriptions	1,714	1,714	880
Telephone	8,403	8,403	4,810
Payroll Taxes	1,824	1,824	1,823
Utilities	1,043	1,043	1,819
Repairs and Maintenance - Office Equipment	2,014	2,014	190
Capital Outlay	2,287	2,287	-
Minor Equipment Purchases	488	488	-
Total Expenditures	<u>211,208</u>	<u>211,208</u>	<u>213,844</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,638)</u>	<u>(50,638)</u>	<u>13,906</u>
Beginning Fund Balance (Deficit)	<u>5,144</u>	<u>5,144</u>	<u>(3,222)</u>
Ending Fund Balance (Deficit)	<u>\$ (45,494)</u>	<u>\$ (45,494)</u>	<u>\$ (19,316)</u>

The accompanying Notes are an integral part of this statement.

City Court of Minden

Water Park, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual - Government Type Fund Year Ended December 31, 2000

(with memorandum only totals for December 31, 2000)

	General Fund (GAAP)			Totals (Memorandum Only)	
	Budget	Actual	Variance Favorable (Unfavorable)		
				2000	2000
Revenues					
Court Costs and Judges' Fees from Civil Suits	\$ 80,000	\$ 60,092	\$ (19,908)	\$ 80,092	\$ 74,810
Court Costs from Criminal Cases	10,000	114,288	4,288	114,288	140,828
Grants	3,000	3,000	-	3,000	-
Other	5,000	5,500	(500)	5,500	5,987
Total Revenue	<u>103,000</u>	<u>183,880</u>	<u>(2,120)</u>	<u>208,880</u>	<u>221,625</u>
Expenditures					
Judges' Civil Fees	50,000	34,382	(1,618)	34,382	37,478
Clerks' Supplemental Salaries	80,000	91,080	1,410	91,080	89,887
Conferences	10,000	10,000	(8,000)	20,000	17,484
Office Supplies and Postage	12,700	14,247	(1,847)	14,247	18,833
Judges' Supplemental Compensation Fund	0,000	8,190	1,090	8,190	8,889
Contract Labor	-	5,800	(5,800)	8,800	1,874
Business Fees	8,800	8,388	1,401	8,388	8,488
Audit and Accounting	8,800	4,900	1,900	4,900	7,100
Insurance	8,250	10,180	(1,840)	18,180	12,278
Judges' Retirement	3,800	4,800	800	4,800	5,284
Miscellaneous	1,000	1,250	1,314	1,250	780
Dues and Subscriptions	800	1,714	(814)	1,714	680
Telephone	8,800	8,400	880	8,400	4,210
Payroll Taxes	1,400	1,804	(840)	1,804	1,803
Library	1,700	1,845	1,887	1,845	1,818
Repairs and Maintenance - Other Equipment	1,000	3,014	(1,014)	3,014	100
Capital Outlay	-	3,000	(3,000)	3,000	-
Minor Equipment Purchases	1,500	480	812	480	-
Total Expenditures	<u>282,000</u>	<u>311,388</u>	<u>(9,508)</u>	<u>312,880</u>	<u>313,994</u>
Excess (Deficiency) of Revenue Over Expenditures	<u>6,000</u>	<u>(10,508)</u>	<u>(8,388)</u>	<u>(10,508)</u>	<u>11,281</u>
Beginning Fund Balance (Deficit)	<u>8,144</u>	<u>8,144</u>	<u>-</u>	<u>8,144</u>	<u>(5,287)</u>
Ending Fund Balance (Deficit)	<u>\$ 14,144</u>	<u>\$ (2,364)</u>	<u>\$ (8,388)</u>	<u>\$ (2,364)</u>	<u>\$ 5,994</u>

The accompanying notes are an integral part of this statement.

City Court of Minden Webster Parish, Louisiana

Notes to the Financial Statements
For the Years Ended December 31, 2003

Introduction

The Louisiana Constitution of 1874, Article V, Section 1 created the Courts of the State, among them the City Court of Minden. Article V, Section 15 created the Trial Courts of Limited Jurisdiction and sets forth the duties of the Court. City Court of Minden (the Court) exists and operates in accordance with the authority cited. As provided by Article V, Section 15 of the Louisiana Constitution of 1874, the Judge has charge of civil and criminal matters in his jurisdiction. The Judge is elected by a popular vote for a term of six years.

The Court's jurisdiction covers Ward One of Webster Parish and serves approximately 30,000 people and employs four full-time employees and one part-time probation officer. For the year ended December 31, 2003, the Court had approximately 1,847 criminal cases filed and approximately 466 civil cases filed.

There is one Marshal elected by a popular vote that serves the jurisdiction of the Court. He is responsible for serving papers, maintaining order in the courtroom, sale of seized property and works concurrently with the police department.

Note 1 Summary of Significant Accounting Policies

Basis of Presentation

The accompanying general-purpose financial statements of the City Court of Minden 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.

Reporting Entity

The Court is a court of limited jurisdiction and serves Ward One of Webster Parish, Louisiana. The Judge of the Court is an independently elected official. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Court.

Fund Accounting

The 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.

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 reportable available financial resources.

Funds of the Court are classified into the following categories:

Governmental Fund Type

General Fund - The General Fund is the principal fund of the Court and accounts for its operations. The various fees and fines due to the Court are accounted for in this fund. General operating expenditures are paid from this fund.

Fiduciary Fund Types

Agency Funds - The two agency funds are used to account for assets that are held by the 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 operations. The Court has the following agency funds:

Criminal Court Fund is used to account for fines and court costs of all criminal cases. Fines collected by the Sheriff, Police Department are remitted monthly to the Court. These and all fines collected by the Court for criminal cases are disbursed to appropriate agencies and the General Fund on a monthly basis.

Civil Fund is used to account for all fines, court costs, and restitution resulting from civil cases filed in the Court. Disbursements are made to the General Fund for court fees, to victims for restitution, and other agencies for services performed relative to civil suits.

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 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 utilizing the following practices in recording revenues and expenditures:

Revenues - Revenues are recorded when they are determined to be both measurable and available. Generally, revenues are recorded when cash is received. Fines collected by the City of Minden Police Department and remitted to the Court the succeeding month are recognized as revenue when the fines are received.

Expenditures - Expenditures are generally recorded and reported when the related fund liability is both incurred and measurable. Salaries and related payroll costs are recorded as they are incurred. Operating supplies and other costs are recorded as they become due or incurred and are measurable.

Court Premises

The City of Minden provides the courtroom and office space for the city judge and the clerk of court. The City is also responsible for furnishing adequate fireproof vaults and other filing equipment for the preservation of the records of the Court and for the maintenance and costs of operation of the courtroom and offices.

Judge's and Clerks' Compensation

The salary of the Judge is fixed and paid by the City of Minden, the Parish of Iberville, and the State of Louisiana. The salaries of the clerk and deputy clerks are jointly fixed and paid by the City of Minden and the Parish of Iberville. Additional compensation and fees are paid to the Judge, the clerk and deputy clerks from available criminal and selected civil court funds.

In 2000, the Court paid the Judge additional compensation of \$41,000 for fees derived from civil cases filed.

Compensated Absences

The vacation and sick leave policy of the Court does not provide for the accumulation and vesting of leave time, therefore the Court has not accrued compensated absences.

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 does not present 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.

Cash and Cash Equivalents

Cash includes amounts in interest-bearing demand deposits. Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits.

Cash deposits are stated at cost, which approximates market. The demand deposit balances, as reflected in the banks records, are insured by the Federal Deposit Insurance Corporation up to \$100,000. As of December 31, 2003 the Court had no uninsured deposits.

Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed asset account group. No depreciation is recorded on general fixed assets.

Note 2 Leases

The Court leases a copier and a postage machine under noncancelable operating leases with the following minimum annual commitments:

2004	\$	4,238
2005		4,238
2006		4,238
2007		4,238
2008		4,238
Total	\$	<u>21,192</u>

Lease expense for the year ended December 31, 2003 was \$4,488.

Note 3 General Fixed Assets

A summary of changes in general fixed assets is as follows:

	Balance December 31, 2002	Additions	Deposits	Balance December 31, 2003
Office Equipment	\$ <u>48,000</u>	\$ <u>1,087</u>	\$ <u>-</u>	\$ <u>49,087</u>

Note 4 Changes in Fiduciary Fund Balances

A summary of changes in fiduciary fund unsettled deposits at December 31, 2003 follows:

Fiduciary Funds	Unsettled Deposits at Beginning of Year	Additions	Reductions	Unsettled Deposits at End of Year
Criminal Court Fund	\$ 4,108	\$ 168,289	\$ 168,208	\$ 3,189
Criminal Restitutive Fund	552	-	552	-
Civil Fund	<u>48,321</u>	<u>138,795</u>	<u>145,701</u>	<u>61,315</u>
	\$ <u>52,981</u>	\$ <u>307,084</u>	\$ <u>314,461</u>	\$ <u>64,504</u>

Note 8 Litigation

The Court is not a defendant in any litigation seeking damages from the Court. The Judge estimates that any potential claims against the Court would not materially affect the financial statements.

Note 9 Retirement Plan

Louisiana State Employees' Retirement System

The Court provides retirement, death, and disability benefits to the Court's Judge through a pension plan administered by another governmental entity. The plan is the Louisiana State Employees' Retirement System (LASERS or the System). Only the Judge of the Court is a member of this cost-sharing multiple employer public employee retirement system (PERC). All state employees, except certain classes of employees specifically excluded by statute, become members of the System as a condition of employment unless they elect to continue as a contributing member in any other retirement system for which they remain eligible for membership. Elected officials and officials appointed by the governor may, at their option, become members of LASERS. Benefit provisions are established in accordance with Louisiana State Statute.

Employees are eligible for retirement if the employee has: (a) 30 years of creditable service, regardless of age, or (b) 20 years of service and is at least age 65 or (c) 10 years of service and is at least age 68. The monthly retirement allowance is equal to two and one-half percent (2 1/2%) of the employee's average compensation multiplied by years of creditable service. The maximum annual benefits cannot exceed the lesser of one hundred percent (100%) of the employee's average compensation or certain specified dollar amounts of actuarially determined monetary limits which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to one (1%) percent of average compensation multiplied by the number of years of creditable service in their respective capacity.

Upon the death of any Louisiana State Employees' Retirement System member in active service with five or more years of service and not eligible for retirement, survivor benefits are paid to certain eligible surviving dependents based on the deceased member's compensation and their relationship to them. For LASERS members who are eligible for retirement, the surviving spouse is eligible for normal retirement benefits.

Substantially all members with ten or more years of credited service who become disabled receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Contribution rates are established by Statute. Employee member contributions are deducted from their salary and remitted to the System by participating employers. The rates in effect for 2000 for judges are seven and one-half (7 1/2%) percent of their covered compensation.

Each employer is required to contribute a percentage of each employee's earned compensation to finance participation of its employees in LASERS. The employer's contribution rate is established annually by the Actuarial Pricing Committee. The Court contributed \$4,600 to the plan and the employee contributions were \$3,600 for the year ended December 31, 2000.

Ten-year historical trend information of the Louisiana State Employees' Retirement System is available in the separately issued retirement system report. The trend information provides information about progress made in accumulating sufficient assets to pay benefits when due. The Court does not guarantee the benefits granted by the above plan. The Court does not provide any other post employment benefits.

The System issues 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 Louisiana State Employees Retirement System, P.O. Box 44213, Baton Rouge, LA 70806.

Note 7 Deficit Fund Balance

As of December 31, 2023 the Court had a fund deficit in their general fund. In 2024, the Court received sufficient funding in order to alleviate the fund deficit.

Independent Auditor's Report

Honorable John C. Campbell, Judge
City Court of Minden
Wolfeboro Parish, Louisiana

We have audited the accompanying general-purpose financial statements of the City Court of Minden as of and for the year ended December 31, 2003 as listed in the Table of Contents. These general-purpose financial statements are the responsibility of the City Court of Minden'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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those 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 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 statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Minden as of December 31, 2003 and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 27, 2004 on our consideration of the City Court of Minden's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Roberts, Cherry and Company

ROBERTS, CHERRY AND COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 27, 2004

**Report on Compliance and on Internal Control over
Financial Reporting Based on an Audit of Financial
Statements Performed in Accordance with
Government Auditing Standards**

Honorable John G. Campbell, Judge
City Court of Minden
Webster Parish, Louisiana

We have audited the accompanying general-purpose financial statements of the City Court of Minden as of and for the year ended December 31, 2005 and have issued our report thereon dated July 27, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 City Court of Minden's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement 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 City Court of Minden'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect City Court of Minden's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions noted are described in the accompanying schedule of findings and questioned costs as item 2005-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. 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 solely for the information and use of the Court's management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record upon acceptance by the Legislative Auditor, State of Louisiana, and its distribution is not limited.

Roberts, Cherry and Company

ROBERTS, CHERRY AND COMPANY

A Corporation of
Certified Public Accountants
Shreveport, Louisiana
May 27, 2004

**City Court of Minden
Schedule of Prior Year Findings
For the Year Ended December 31, 2003**

Section I – Internal Controls and Compliance Material to the Financial Statements

<u>Reference</u>	<u>Description and Recommendation</u>	<u>Resolution or Status</u>
2003-1	Audited financial statements of the City Court of Minden have not been filed timely.	Resolved

Section II – Internal Controls and Compliance Material to Federal Awards

Not Applicable

Section III – Management's Response

Not Applicable

City Court of Minden
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2003

We have audited the financial statements of the City Court of Minden (the Court) as of and for the year ended December 31, 2003, and have issued our report thereon dated May 27, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2003, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses: No

Reportable Conditions: Yes

Compliance

Compliance Material to Financial Statements: NA

b. Federal Awards - N/A

c. Identification of Major Programs - NA

Section II Financial Statement Findings

2003-1 The Court failed to prepare a bank reconciliation in the correct manner.

Criteria: The Court should prepare bank reconciliations that compare the recorded bank balance to the general ledger balance and investigate differences, if necessary.

Condition Found: We noted the Court listed deposits and outstanding checks that were for January 2004 as reconciling items for the December 2003 bank reconciliation and that the reconciled bank balances were not in agreement with the general ledger.

Effect: There was no effect on the financial statements; however, by failing to perform accurate bank reconciliations, misstatements could have been made and not have been detected.

Cause: The Court failed to understand what were valid outstanding items on the bank reconciliations, and investigate the difference in the reconciled bank balance and the general ledger.

Questioned Costs: \$0

Recommendations: We recommend that the Court gain an understanding of how to perform a bank reconciliation as of a given date. Then, the Court should review the difference on the reconciled bank balance and the general ledger, when applicable.

Section III Federal Award Findings and Questioned Costs

Not Applicable

**CITY COURT OF MINNEAPOLIS
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2000**

SECTION I. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT

Management Response to Audit:

Internal Controls and Compliance:

The Clerk of Court shall insure that proper knowledge is gained by those persons performing bank reconciliations.

FR: Failure to prepare a bank reconciliation in the correct manner.

The Organization has written procedures to aid personnel in preparation of the bank reconciliations.

Joan Lusk, Clerk of Court, is the contact person and is responsible for carrying out the corrective action plan.