

RECEIVED  
CITY COURT OF BOGALUSA  
DECEMBER 11 2009

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# CITY COURT OF BOGALUSA

(A Component Unit of the City of Bogalusa, Louisiana)

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Basic Financial Statements and  
Independent Auditor's Reports

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Year Ended December 31, 2009

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Under provisions of statute, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The reports are 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 7-28-09

**RICHARD M. SEAL**

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

**CITY COURT OF BOGALUSA**  
(A Component Unit of the City of Bogalusa, Louisiana)  
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## RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

### INDEPENDENT AUDITOR'S REPORT

The Honorable Robert J. Black  
City Court of Bogalusa  
Bogalusa, Louisiana

I have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 2003, which collectively comprise the Court's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City Court of Bogalusa's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Bogalusa, 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.

The budget comparison schedules are not a required part of the basic financial statements but are required supplemental information by the Governmental Auditing Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Management has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, I have also issued by report dated May 18, 2004 on my consideration of the City Court of Bogalusa's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts and grants.



Certified Public Accountant

Bogalusa, Louisiana  
May 18, 2004

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

**CITY COURT OF BOGALUSA**  
(A Component Unit of the City of Bogalusa, Louisiana)  
**Statement of Net Assets**  
December 31, 2003

**ASSETS**

Cash	\$ 61,968
Investments	16,780
Internal balances	5,644
Capital assets:	
Depreciable equipment, net	<u>4,932</u>
Total assets	<u>\$ 89,340</u>

**LIABILITIES**

Accounts payable	\$ 1,780
Due to litigants and others	<u>53,430</u>
Total liabilities	<u>55,210</u>

**NET ASSETS**

Invested in capital assets	4,932
Unrestricted	<u>29,198</u>
Total net assets	<u>34,130</u>
Total liabilities and net assets	<u>\$ 89,340</u>

The accompanying notes are an integral part of this statement.

CITY GOVT OF BOSSALUSA  
 (A Component Unit of the City of Bogalusa, Louisiana)  
 Statement of Activities  
 For the Year Ended December 31, 2003

	Program revenues			Net (Expense) Revenue and Changes in Net Assets
	Charges for Services	Grants and Contributions	Capital Grants and Contributions	Governmental Activities
	Expenses	-	-	Total
<b>Functional Programs</b>				
Governmental activities				
General government	\$ 195,610	\$ 50,616	\$ 139,519	\$ -
General revenues				
Interest				1,151
Miscellaneous				775
Total general revenues				1,926
Change in net assets				1,451
Net assets-beginning				32,679
Net assets-ending				\$ 34,130

The accompanying notes are an integral part of this statement.

## FUND FINANCIAL STATEMENTS (FFS)

**CITY COURT OF BOGALUSA**  
 [A Component Unit of the City of Bogalusa, Louisiana]  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2003**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$ 9,707	\$ 62,281	\$ 72,988
Investments	3,000	13,785	16,785
Due from other funds	10,607		10,607
Total assets	<u>23,314</u>	<u>66,066</u>	<u>89,380</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts payable	\$ 1,709	\$ -	\$ 1,709
Due to litigants and others	-	53,430	53,430
Due to other funds		4,963	4,963
Total liabilities	<u>1,709</u>	<u>58,393</u>	<u>60,102</u>
<i>Fund balances:</i>			
Unreserved, reported in:			
General fund	21,626		21,626
Special revenue fund		7,673	7,673
Total fund balances	<u>21,626</u>	<u>7,673</u>	<u>29,299</u>
Total liabilities and fund balances	<u>\$ 23,314</u>	<u>\$ 66,066</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>\$ 4,932</u>
Net assets of governmental activities	<u>\$ 64,130</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA  
(A Component Unit of the City of Bogalusa, Louisiana)  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2003

	General Fund	Special Revenue Fund	Total
<b>Revenues</b>			
Court fees	\$ 24,799	\$ 29,947	\$ 54,746
Judges supplemental compensation	-	7,609	7,609
Intergovernmental	32,976	18,335	51,311
Other	1,928	2,100	4,028
Total revenues	<u>59,671</u>	<u>57,991</u>	<u>117,662</u>
<b>Expenditures</b>			
Current:			
General government-			
Judicial:			
Payments to Judge		13,159	13,159
Commissions to Marshal		9,974	9,974
Salary	69,317	44,171	113,488
Fringe benefits	12,235	6,197	18,432
Judge's supplemental compensation		7,609	7,609
Legal and professional	9,225		9,225
Equipment service contracts	1,860		1,860
Telephone and postage	692	1	693
Court costs		1,387	1,387
Library	48		48
Retirement	2,221	1,710	3,931
Commissions to clerk		2,495	2,495
Refund of advances		3,416	3,416
Travel	7,367		7,367
Supplies	1,251		1,251
Dues and subscriptions	675		675
Miscellaneous	325		325
Seminar fees	1,908		1,908
Capital outlay	5,480		5,480
Total expenditures	<u>111,634</u>	<u>90,158</u>	<u>201,742</u>

(Continued)

The accompanying notes are an integral part of this statement.

**CITY COURT OF BOGALUSA**  
 (A Component Unit of the City of Bogalusa, Louisiana)  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2003**

	General Fund	Special Revenue Fund	Total
Excess (deficiency) of revenues over expenditures	\$ (51,963)	\$ (32,117)	\$ (84,080)
<b>Other Financing Sources(Uses)</b>			
Transfers in	48,576	32,023	80,599
Total other financing sources(uses)	48,576	32,023	80,599
Net change in fund balances	(3,387)	194	(3,481)
Fund balances-beginning	24,912	7,267	32,679
Fund balances-ending	\$ 21,525	\$ 7,673	\$ 29,198

(Concluded)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA  
(A Component Unit of the City of Bogalusa, Louisiana)  
Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2003

Net change in fund balances—total governmental funds	\$ (3,481)
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*Amounts reported for governmental activities in the statement of activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$3,480) exceeded depreciation (\$548) in the current period.

4,932

Change in net assets of governmental activities

\$ 1,451

The accompanying notes are an integral part of this statement.

**CITY COURT OF BOGALUSA**  
 (A Component Unit of the City of Bogalusa, Louisiana)  
**Statement of Fiduciary Net Assets**  
**Fiduciary Fund**  
**December 31, 2003**

	<u>Agency Fund</u>
<b>ASSETS</b>	
Cash	\$ 45,305
Total assets	<u>\$ 45,305</u>
<b>LIABILITIES</b>	
Due to other funds	\$ 5,844
Bond deposits	<u>39,461</u>
Total liabilities	<u>45,305</u>
<b>NET ASSETS</b>	
Unrestricted	<u>-</u>
Total net assets	<u>-</u>
Total liabilities and net assets	<u>\$ 45,305</u>

The accompanying notes are an integral part of this statement.

**CITY COURT OF BOGALUSA**  
**(A Component Unit of the City of Bogalusa, Louisiana)**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**December 31, 2003**

**INTRODUCTION**

The City Court of Bogalusa (a component unit of the City of Bogalusa) is a court of limited jurisdiction and serves Ward 4 of Washington Parish, Louisiana. The Judge of the Court is an elected official.

The accompanying basic financial statements of the City Court of Bogalusa have been prepared in accordance with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

According to Governmental Accounting Standards Board Statement (GASB) No. 14 the City of Bogalusa (the City) is the financial reporting entity for the Court. The financial reporting entity consists of (a) the primary government (the City), (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.

Even though the City Court Judge is an independently elected official, and is legally separate from the City, the Court is considered a component unit of the City because of fiscal dependence. The City provides the courtroom and office space for the Court. The City also pays salaries and retirement for the Court's secretaries. The accompanying financial statements present information only on the funds maintained by the Court, and do not present information on the City.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Implementation of GASB Statement No. 34**

Effective for 2003 the Court adopted GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* and applied those standards on a retroactive basis. As a result, an entirely new financial presentation has been implemented.

CITY COURT OF BOGALUSA  
(A Component Unit of the City of Bogalusa, Louisiana)  
Notes to the Basic Financial Statements (continued)

The government-wide financial statements are new and provide a perspective of the Court as a whole. These statements use the full accrual basis method of accounting similar to private sector companies. There are two government-wide financial statements as follows:

- 1. Statement of Net Assets** - This statement for the first time combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations, regardless if they are currently available or not. Net assets are classified for accounting and reporting into the following three net asset categories:
  - **Invested in capital assets, net of related debt** consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.
  - **Restricted net assets** result when constraints placed on net assets are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.
  - **Unrestricted net assets** consist of net assets which do not meet the definition of the two preceding categories. Unrestricted net assets often are designated, to indicate that management does not consider them to be available for general operations. Unrestricted net assets often have constraints on resources which are imposed by management, but can be removed or modified.
- 2. Statement of Activities** - This statement demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not meeting the definition of program revenues are instead reported as general revenue.

**CITY COURT OF BOGALUSA**  
(A Component Unit of the City of Bogalusa, Louisiana)  
Notes to the Basic Financial Statements (continued)

The governmental fund financial statements are similar to financial presentations of years past, but the new focus is on the Court's major funds rather than fund types as in the past. The two Account Groups: General Fixed Assets and General Long Term Debt are no longer reported. Consistent with previous years, the fund statements are reported using the modified accrual method of accounting. Under this basis of accounting, revenues are recorded when received except where they are measurable and available and therefore represent resources that may be appropriated. Expenditures are accounted for in the period that goods and services are used in the Court. In addition, capital asset purchases are expensed and not recorded as an asset. Debt payments are recorded as expenditures in the current year and future debt obligations are not recorded.

**B. Deposits and Investments**

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from date of acquisition. State law and the Court's investment policy allows investments in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments are reported at fair market value.

**C. Receivables and Payables**

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

**D. Capital Assets**

Capital assets, which include just equipment, are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Court maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs do not add to the value of the asset or materially extend assets lives are not capitalized.

**CITY COURT OF BOGALUSA**

(A Component Unit of the City of Bogalusa, Louisiana)

Notes to the Basic Financial Statements (continued)

All capital assets are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Equipment	5-20 years

**E. Compensated Absences**

The Court is not responsible for wages, vacation and sick pay; thus, there are no salary related accruals. The City of Bogalusa is responsible for the Court's salaries.

**F. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

The budget was prepared on the modified accrual basis of accounting and was amended.

CITY COURT OF BOGALUSA  
(A Component Unit of the City of Bogalusa, Louisiana)  
Notes to the Basic Financial Statements (continued)

**3. ON-BEHALF PAYMENTS**

GASB Statement 24 establishes accounting and financial reporting standards for pass-through grants, food stamps, and on-behalf payments for fringe benefits and salaries. The following were amounts paid on-behalf of the Court for employee salaries and fringe benefits during 2003:

Revenue:		
State of Louisiana	\$	32,668
Washington Parish Government		18,623
Transfer in:		
City of Bogalusa		<u>60,599</u>
	\$	<u>131,890</u>

In accordance with Statement No. 24, they are included as revenue, transfer in, and expenditures in the accompanying financial statements.

**4. CASH AND CASH EQUIVALENTS**

At December 31, 2003, the City Court of Bogalusa has cash and cash equivalents (book balances) totaling \$107,283 as follows:

Demand deposits	\$	8,222
Interest-bearing demand deposits		<u>99,061</u>
Total	\$	<u>107,283</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 plus the federal deposit insurance must, at all times equal the amount on deposit with the fiscal agent. At December 31, 2003, the City Court of Bogalusa has \$134,575 in deposits (collected bank balances). These deposits were fully secured from risk by federal deposit insurance.

CITY COURT OF BOGALUSA  
 (A Component Unit of the City of Bogalusa, Louisiana)  
 Notes to the Basic Financial Statements (continued)

**5. INVESTMENTS**

At December 31, 2003, the City Court of Bogalusa holds investments of Certificates of Deposit totaling \$10,785. These investments were fully secured from risk by federal deposit insurance.

**6. CHANGES IN GENERAL FIXED ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2003, for the Court follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Capital assets, being depreciated				
Equipment	<u>28,689</u>	<u>5,480</u>	<u>28,689</u>	<u>5,480</u>
Total capital assets being depreciated	28,689	5,480	28,689	5,480
Less accumulated depreciation	<u>(25,097)</u>	<u>(548)</u>	<u>(25,097)</u>	<u>(548)</u>
Governmental activities capital assets, net	<u>\$ 3,592</u>	<u>\$ 4,932</u>	<u>\$ 3,592</u>	<u>\$ 4,932</u>

Depreciation expense of \$648 for the year ended December 31, 2003, was charged to general government.

**7. PENSION PLANS**

**a. City Judge**

The City Court Judge is a member of the Louisiana State Employees' Retirement System (LASERS).

**1. Plan Description**

LASERS is the administrator of a single-employer defined benefit pension plan and is a component unit of the State of Louisiana and is included in the state's CAFR as a pension trust fund. The financial

CITY COURT OF BOGALUSA  
(A Component Unit of the City of Bogalusa, Louisiana)  
Notes to the Basic Financial Statements (continued)

report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, LA 70804-4213.

LASERS is one of several public retirement systems in Louisiana. Each has specific membership requirements established by legislation.

**2. Summary of Significant Accounting Policies**

**Basis of Accounting.** LASERS' financial statements are prepared using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred.

**Method Used to Value Investments.** Investments are reported at fair value.

**3. Contributions**

Member contribution rates for LASERS are established by Louisiana Revised Statute 11:62. Member contributions are deducted from their salary and remitted to LASERS by participating employers.

**4. Concentrations**

Investments held by LASERS on June 30, 2003 include:

Short-term Investments	\$ 172,524,924
U.S. Government Obligations	675,181,605
Domestic Bonds	653,255,659
International Bonds	370,355,361
Domestic Equity Securities	2,370,600,902
International Equity Securities	652,375,659
Real Estate Investments	31,238,732
Alternative Investments	<u>294,691,150</u>
Total Investments	<u>\$ 5,630,344,292</u>

**b. Clerks**

The secretaries of the City Court of Bogalusa are employees of the City of Bogalusa and are members of the City Employees' Retirement System.

CITY COURT OF BOGALUSA  
(A Component Unit of the City of Bogalusa, Louisiana)  
Notes to the Basic Financial Statements (continued)

1. Plan Description

The City Employees' Retirement System (CERS) is a single-employer defined benefit plan that covers appointive officers and permanent employees of the City except police and fire departments.

CERS financial statements are included in the general-purpose financial statements of the City of Bogalusa. The financial report may be obtained by writing to City Employees' Retirement System, Post Office Box 1179, Bogalusa, Louisiana 70427.

2. Summary of Significant Accounting Policies

Basis of Accounting. The financial statements of the City Employees' Retirement System are prepared using the accrual basis of accounting. Contributions are recognized in the period in which the employee is compensated for services. Benefits and refunds are recognized when due and payable.

Method Used to Value Investments. All investments are fixed-income securities and common stock, and are reported at fair market value based on quoted market prices.

3. Contributions

Contributions for all members are established at 6% of earnable compensation. The contributions are deducted from the member's salary and remitted.

4. Concentrations

Investments held by the City Employees' Retirement System on June 30, 2003 include:

Equity mutual fund	\$ 449,130
Corporate bonds	154,871
U.S. Government Obligations	<u>4,602,943</u>
Total	<u>\$ 5,206,944</u>

**CITY COURT OF BOGALUSA**

(A Component Unit of the City of Bogalusa, Louisiana)

Notes to the Basic Financial Statements (continued)

**8. AGENCY FUND TRANSFERS**

The financial activity of agency funds does not represent revenues and expenditures and as such is not included in the combined statement of revenues, expenditures, and changes in fund balances. This fund is used to account for the assets held by the Court for other governmental entities.

During the current year, the Court's agency fund made the following remittances to other governmental units:

Balance, beginning of year	\$ <u>0</u>
Additions:	
Fines collected:	
City of Bogalusa	47,980
Washington Parish Government	50,048
District Attorney	4,068
Costs collected:	
City of Bogalusa (officer's witness fee)	7,765
Juvenile Justice Commission	9,180
Marshal's Fund	23,295
Indigent Defenders Board	54,280
State Reports	1,948
Louisiana Law Enforcement Training	3,048
Crime Victims Reparations Fund	4,770
Other	<u>7,945</u>
Total additions	194,384
Reductions:	
City of Bogalusa	47,980
Washington Parish Government	50,048
District Attorney	4,068
City of Bogalusa (officer's witness fee)	7,765
Juvenile Justice Commission	9,180
Marshal's Fund	23,295
Indigent Defenders Board	54,280
State Reports	1,948
Louisiana Law Enforcement Training	3,048
LUET-Commission paid to J. E. Account	62
Crime Victims Reparations Fund	4,770
Other	<u>7,980</u>
Total reductions	194,384
Balance, end of year	\$ <u>0</u>

**CITY COURT OF BOGALUSA**

(A Component Unit of the City of Bogalusa, Louisiana)

Notes to the Basic Financial Statements (continued)

**9. SUPPLEMENTAL COMPENSATION**

For each new civil court case, a fee is charged for the Judges' Supplemental Compensation as required by state law. The cost collected is remitted to the state to help defray the cost of Judges' salaries. The fee was \$17.00 from January through June, 2003 and \$17.50 July through December, 2003.

**10. PAYMENTS TO JUDGE**

Payments made to Judge Robert J. Black during 2003 was \$13,158.

**11. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at December 31, 2003 are as follows:

<u>Fund</u>	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General Fund	\$	\$ 10,607
Special Revenue Fund	4,903	
Fiduciary Fund	<u>5,644</u>	<u>          </u>
Total	<u>\$ 10,607</u>	<u>\$ 10,607</u>

**REQUIRED SUPPLEMENTAL  
INFORMATION**

**CITY COURT OF BOGALUSA**  
(A Component Unit of the City of Bogalusa, Louisiana)  
**Budgetary Comparison Schedule**  
**General Fund**  
**For the Year Ended December 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary</u>	<u>Final Budget</u>
			<u>Base)</u>	<u>Positive</u>
				<u>(Negative)</u>
<b>Revenues</b>				
Court fees	24,800	24,000	24,568	568
Interest	426	426	1,151	725
Intergovernmental	24,010	24,010	22,976	(1,034)
Other	-	-	775	775
Total revenues	<u>53,236</u>	<u>52,436</u>	<u>53,671</u>	<u>1,235</u>
<b>Expenditures</b>				
<b>Current</b>				
General government-				
Judicial-				
Salary	71,000	71,000	69,317	1,778
Fringe benefits	13,500	13,500	13,200	1,300
Legal and professional	6,500	6,500	6,200	1,300
Equipment service contracts	3,200	3,200	1,980	1,220
Telephones and postage	800	800	680	120
Library	1,000	1,000	48	952
Maintenance	2,000	2,500	2,200	300
Travel	7,000	7,000	7,297	(297)
Supplies	500	600	1,251	(651)
Dues and subscriptions	1,000	1,000	675	325
Miscellaneous	600	600	320	280
Seminar fees	1,500	1,500	1,000	(500)
Capital outlay	6,800	6,800	5,480	1,320
Total expenditures	<u>118,100</u>	<u>118,100</u>	<u>113,634</u>	<u>4,466</u>
<b>Excess/(deficiency) of revenues over expenditures</b>	<u>(57,727)</u>	<u>(57,727)</u>	<u>(51,963)</u>	<u>5,764</u>
<b>Other Financing Sources/(uses):</b>				
Transfer in	44,500	44,500	45,576	1,076
Total other financing sources/(uses)	<u>44,500</u>	<u>44,500</u>	<u>45,576</u>	<u>1,076</u>
<b>Excess/(deficiency) of revenues and other financing sources over/(under) expenditures and other uses</b>	<u>(13,149)</u>	<u>(13,149)</u>	<u>(6,387)</u>	<u>6,790</u>
Fund balance, beginning	24,912	24,912	24,912	-
Fund balance, ending	<u>\$11,763</u>	<u>\$11,763</u>	<u>\$ 18,525</u>	<u>\$ 6,762</u>

See accompanying auditor's report.

**CITY COURT OF BOGALUSA**  
(A Component Unit of the City of Bogalusa, Louisiana)  
**Budgetary Comparison Schedule**  
**Special Revenue Fund**  
For the Year Ended December 31, 2003

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>	Amounts (Budgetary Book)	Final Budget Positive (Negative)
<b>Revenues</b>				
Court fees	38,080	38,080	29,947	(8,133)
Interest	1,040	1,040	-	(1,040)
Intergovernmental	18,937	18,937	18,325	(612)
Clerks expense	-	-	2,180	2,180
Judges supplemental compensation	8,880	8,880	7,689	(1,191)
<b>Total revenues</b>	<u>56,937</u>	<u>56,937</u>	<u>57,091</u>	<u>1,154</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
<b>Judicial</b>				
Payments to Judge	14,000	14,000	13,150	850
Commissions to Marshal	11,800	11,800	8,974	2,826
Salary	38,848	38,848	44,171	(5,323)
Fringe benefits	8,788	8,788	8,187	601
Judge's supplemental compensation	8,880	8,880	7,689	(1,191)
Telephone and postage	800	800	1	799
Court costs	2,800	2,800	1,387	1,413
Retirement	2,500	2,500	1,710	790
Commissions to clerk	3,500	3,500	2,489	1,011
Refund of advances	-	1,800	3,418	(1,618)
Supplies	200	200	-	200
<b>Total expenditures</b>	<u>83,736</u>	<u>86,736</u>	<u>98,189</u>	<u>(11,453)</u>
<b>Excess(deficiency) of revenues over expenditures</b>	<u>(26,804)</u>	<u>(29,804)</u>	<u>(41,117)</u>	<u>11,313</u>
<b>Other Financing Sources(Uses)</b>				
Transfers in	29,774	29,774	30,833	1,059
<b>Total other financing sources(uses)</b>	<u>29,774</u>	<u>29,774</u>	<u>30,833</u>	<u>1,059</u>
<b>Excess(deficiency) of revenues and other financing sources over(judicial) expenditures and other uses</b>	<u>3,110</u>	<u>(2,890)</u>	<u>(84)</u>	<u>2,796</u>
Fund balance, beginning	1,787	1,787	1,787	-
<b>Fund balance, ending</b>	<u>\$ 4,897</u>	<u>\$ 4,817</u>	<u>\$ 4,813</u>	<u>\$ 4,813</u>

See accompanying auditor's report.

## RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Robert J. Black  
City Court of Bogalusa  
Bogalusa, Louisiana

I have audited the basic financial statements of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 2003, and have issued my report thereon dated May 18, 2004. I conducted my 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 Bogalusa's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered City Court of Bogalusa's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more

of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of City Court of Bogalusa's management, the Mayor, the City Council, and the office of the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Certified Public Accountant

Bogalusa, Louisiana  
May 18, 2004

**CITY COURT OF BOGALUSA**  
**(A Component Unit of the City of Bogalusa, Louisiana)**  
**SCHEDULE OF FINDINGS**  
**For the Year Ended December 31, 2003**

I have audited the basic financial statements of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 2003, and have issued my report thereon dated May 15, 2004. I conducted my 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. My 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 |  Yes  No      Reportable Conditions |  Yes  No

**Compliance**

Compliance Material to Financial Statements |  Yes  No

**Section II Financial Statements Findings**

No current year findings were noted.

**Section III Status of Prior-Year Findings**

There were no prior-year findings.