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**WINNFIELD CITY COURT  
WINNFIELD, LOUISIANA**

**ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2003**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 9.1.04

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LAWRENCE I. WHITE, C.P.A.

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**ACCOUNTANTS' COMPILATION REPORT**

Honorable Jacque Derr, Judge  
Winnfield City Court  
Winnfield, Louisiana 71483

We have compiled the accompanying general purpose financial statements of the Winnfield City Court, a component unit of the City of Winnfield, as of and for the year ended December 31, 2003, as listed in the table of contents, in accordance with 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 the Winnfield City Court. 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 June 9, 2004, on the results of our agreed-upon procedures.



White & Bates  
June 9, 2004  
Winnfield, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS**

## STATEMENT A

## WINNFIELD CITY COURT

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2003

ASSETS	GOVERNMENTAL FUNDS	FIDUCIARY FUNDS	ACCOUNT GROUPS		TOTALS
	GENERAL FUND	AGENCY FUNDS	GENERAL ASSETS	GENERAL LONG-TERM OBLIGATION	(MEMORANDUM) ONLY
Cash	\$ 4,845	\$ 32,422			\$ 37,267
General Fixed Assets			\$ 7,716		7,716
Amount to be provided for Retirement of General Long Term Obligations				\$ -	-
<b>TOTAL ASSETS</b>	<b>\$ 4,845</b>	<b>\$ 32,422</b>	<b>\$ 7,716</b>	<b>\$ -</b>	<b>\$ 44,983</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES:</b>					
Accrued Expenses	\$ 1,241				\$ 1,241
Notes Payable				\$ -	-
Unsettled Deposits		\$ 32,422			32,422
<b>TOTAL LIABILITIES</b>	<b>1,241</b>	<b>32,422</b>		<b>-</b>	<b>33,663</b>
<b>EQUITY AND OTHER CREDITS:</b>					
Investment In General Fixed Assets			\$ 7,716		7,716
Fund Balance - Unreserved/Undesignated	3,604				3,604
<b>TOTAL FUND EQUITY</b>	<b>3,604</b>		<b>7,716</b>		<b>11,320</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 4,845</b>	<b>\$ 32,422</b>	<b>\$ 7,716</b>	<b>\$ -</b>	<b>\$ 44,983</b>

See accompanying notes and accountants' report.

## WINNFIELD CITY COURT

## GOVERNMENTAL FUNDS - GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>			
Fees, Charges, and Commissions for Services:			
Court Costs, Fees and Fines	\$ 82,000	\$ 84,860	\$ 2,860
Total Revenues	<u>82,000</u>	<u>84,860</u>	<u>2,860</u>
<b>EXPENDITURES</b>			
Current:			
Personal Services and Related Benefits	50,000	48,436	1,564
Operating Services	25,000	25,039	( 39)
Material and Supplies	5,000	4,972	28
Debt Service:			
Principal	1,500	1,500	-
Interest	<u>125</u>	<u>125</u>	<u>-</u>
Total Expenditures	<u>81,625</u>	<u>80,072</u>	<u>1,553</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	375	4,788	4,413
<b>FUND BALANCE (DEFICIT) AT BEGINNING OF YEAR</b>	<u>( 1,184)</u>	<u>( 1,184)</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) AT END OF YEAR</b>	<u><u>\$ ( 809)</u></u>	<u><u>\$ 3,604</u></u>	<u><u>\$ 4,413</u></u>

See accompanying notes and accountants' report.

# WINNFIELD CITY COURT

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

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### INTRODUCTION

City courts are created under the authority of Chapter 7 of Title 13 of the Louisiana Revised Statutes (LSA-R.S.) and provide for territorial jurisdiction, powers, authority, functions, election or appointment, of the various city courts throughout the state. The city court's criminal jurisdiction, as provided by LSA-R.S. 13:1894, is limited to the trial of offenses committed within its respective territorial jurisdiction that are not punishable by the imprisonment at hard labor, including the trial or cases involving the violation of any city or parochial ordinance. In addition, the judges may also require bonds to keep the peace; issue warrants of arrest; examine, commit, and admit to bail and discharge; and hold preliminary examinations in all non-capital cases. The city court's civil jurisdiction, as provided by LSA-R.S. 13:1891, is established under the Louisiana Code of Civil Procedure.

The city judge, as provided by LSA-R.S. 13:1872, is elected for a six-year term and, except as otherwise provided in LSA-R.S. 13:1875, receives an annual salary payable monthly by the city and the parish, based upon the population of the territorial jurisdiction of the court.

The city clerk, as provided by LSA-R.S. 13:1884, is appointed by the city judge and serves at the pleasure of the judge until a successor is appointed and qualified. The clerk is responsible for the minute entries of the court, a docket of all proceedings in civil and criminal matters, and additional duties enumerated by law.

The city marshal, as provided by LSA-R.S. 13:188, is elected for a six-year term and receives an annual salary as enumerated in LSA-R.S. 1883. The marshal is the executive officer of the court and executes the orders and mandates of the city court. The marshal makes arrests, preserves the peace, and has the same authority, within his jurisdiction, as a sheriff.

The Winnfield City Court (the "City Court") is located in the City of Winnfield, Louisiana. The City of Winnfield provides the court with a courtroom and offices. The only officials of the City Court are the judge, marshal, and the clerk.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Winnfield City Court 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 and marshal are independently elected officials. However, the city court is fiscally dependent on the City of Winnfield 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 Winnfield, the financial reporting entity.

(Continued)

# WINNFIELD CITY COURT

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

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These financial statements include all funds and account groups over which the City Court Judge exercises control, authority, management, influence or accountability. These financial statements do not present information on funds maintained by the City Marshal, nor do they present information on the City of Winnfield, 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.

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.

The following funds are used by the Winnfield City Court:

#### **Governmental Fund -**

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

#### **Fiduciary Funds -**

**Agency 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 operations.

### D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the 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 such as court costs, fees, and fines are recognized when susceptible to accrual (i.e. when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. The City Court considers all revenues available when collected and are recognized as revenue at that time.

(Continued)



# WINNFIELD CITY COURT

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

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### **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**

As required by Louisiana Revised Statutes, the Winnfield City Court prepared and legally adopted a budget for the General Fund for the year ended December 31, 2003. The proposed budget was prepared using generally accepted accounting principles, which is consistent with the basis of accounting used in the preparation of the accompanying financial statements. The proposed budget was made available for public inspection on December 20, 2002. All budget appropriations lapse at year-end.

Formal budget integration within the accounting records is not employed as a management control device. The City Court does not use encumbrance accounting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments.

### **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 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.

### **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 of Winnfield 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. COMPENSATED ABSENCES**

Employees of the Court earn one week of vacation leave each year after one year of service. Vacation leave must be taken in the year earned and cannot be carried forward to succeeding years. The cost of vacation leave, computed in accordance with GASB Codification C60, is recognized as current-year expenditure in the General Fund when leave is actually taken. The Court has no formal sick leave policy.

(Continued)

# WINNFIELD CITY COURT

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

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### I. PENSION PLAN

The City Judge is covered under the Louisiana State Employees' Retirement System. The City Clerk is covered by the Municipal Employees' Retirement System. Funding for City Clerk's salary and related retirement benefits is provided and accounted for by the City of Winnfield, Louisiana.

### J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

### K. TOTAL COLUMNS ON STATEMENTS

Total columns on the combined 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.

### L. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates 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 amount of revenues and expenditures during the reported period. Actual results could differ from those estimates.

## 2. CASH AND CASH EQUIVALENTS

At December 31, 2003, the carrying amount of the Court's cash deposits totals \$37,267 and the bank balance is \$39,168. The deposits are in demand deposit accounts. Under state law, the deposits 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 Court has \$39,168, which is all secured by federal deposit insurance.

## 3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furnishings and equipment) follows:

Balance, January 1, 2003	\$ 7,716
Additions	-
Deletions	-
Balance, December 31, 2003	<u>\$ 7,716</u>

(Continued)

# WINNFIELD CITY COURT

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

### 4. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund unsettled deposits follows:

	Unsettled Deposits At <u>December 31, 2002</u>	<u>Additions</u>	<u>Reductions</u>	Unsettled Deposits At <u>December 31, 2003</u>
Civil Fund	\$ 19,626	\$ 52,736	\$ 51,015	\$ 21,347
Probation Fund	<u>18,961</u>	<u>84,708</u>	<u>92,594</u>	<u>11,075</u>
Total	<u>\$ 38,587</u>	<u>\$137,444</u>	<u>\$143,609</u>	<u>\$ 32,422</u>

### 5. PENSION PLAN

Substantially all employees of the City Court are members of the following statewide retirement systems: Municipal Employees Retirement System of Louisiana, or Louisiana State Employees' Retirement System. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

#### A. Municipal Employees Retirement System of Louisiana (System)

The City Clerk is a participant in the Municipal Employees Retirement System. The City of Winnfield pays the Clerk's salary and makes employer contributions to the System on behalf of the City Court.

*Plan Description.* The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the municipality 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 and all elected municipal officials 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 percent 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 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 Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 925-4810.

(Continued)

# WINNFIELD CITY COURT

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

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**Funding Policy.** Under Plan A, members are required by state statute to contribute 9.25 percent of their annual covered salary and the City of Winnfield is required to contribute at an actuarially determined rate. The current rate is 11.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (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 of Winnfield are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 of Winnfield's contributions to the System under Plan A on behalf of the City Court for the year ending December 31, 2003, was \$2,025, and was equal to the required contribution.

### **B. Louisiana Employees Retirement System of Louisiana**

The Judge participates in the Louisiana State Employees' Retirement System ("LASERS"). The City of Winnfield pays part of the Judge's salary and makes retirement contributions to LASERS on behalf of the City Court.

**Plan Description.** 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. The age and years of creditable service required in order for a member to retire with full benefits are established by Statute and vary depending on the member's employer and job classification.

The basic annual retirement benefit for substantially all members is equal to 2.5% of average compensation multiplied by the number of years-creditable service plus \$300.00. Average compensation is defined as the member's average annual earned compensation for the thirty-six consecutive months of employment during which the member's aggregate earned compensation was greatest. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the above basic retirement benefit, a member may elect to receive his retirement benefit under any one of four different options providing for a reduced retirement benefit payable throughout his life with certain benefits being paid to his designated beneficiary after his death.

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 calling the LASERS office at 1-800-256-3000.

**Funding Policy.** Members are required by the State to contribute 11.5% of their annual covered salary, and the Court is required to contribute 15.8% of the annual covered salary. The contribution rates are covered by Louisiana Revised Statute 11:103. The required contribution for the year ended December 31, 2003, was \$5,376. The required contribution was made.

(Continued)

# WINNFIELD CITY COURT

## NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

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### 6. GENERAL LONG-TERM DEBT

Installment Note Payable - Proceeds from this loan was used for purchases in the ordinary course of administration. This note is a 60 day single pay note bearing interest of 20%. This loan was paid off during year ended December 31, 2003.

### 7. COMPENSATED ABSENCES

At December 31, 2003 there were no accumulated and vested benefits relating to compensated absences.

### 8. RISK MANAGEMENT

The City Court 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.

### 9. LITIGATION AND CLAIMS

As of December 31, 2003, the Court was not a party in any lawsuits as plaintiff or defendant.

(Concluded)

**INFORMATION REQUIRED BY THE LOUISIANA  
GOVERNMENT AUDIT GUIDE**

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LAWRENCE I. WHITE, C.P.A.

STEVEN F. BATES, C.P.A.

June 9, 2004

**INDEPENDENT AUDITORS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Honorable Jacque Derr, Judge  
Winnfield City Court  
Winnfield, LA 71483

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Winnfield City Court and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Winnfield City Court's compliance with certain laws and regulations during the year ended December 31, 2003 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 materials 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).

No expenditures were made during the year for materials and supplies exceeding \$15,000, nor for public works exceeding \$100,000.

*Code of Ethics for Public Officials and Public Employees*

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

The Winnfield City Court provided us with the required list.

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

The Winnfield City Court provided us with the required list.

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 on the list provided in agreed-upon procedure (3) matched any name provided in agreed-upon procedure (2).

#### *Budgeting*

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

The Winnfield City Court provided us a copy of the original budget and all subsequent amendments for the year ended December 31, 2003.

6. Trace the budget adoption and amendments to the minute book.

The budget was adopted on December 20, 2002 by the Winnfield City Court and made available for public inspection on that date.

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

We compared budgeted revenues and expenditures to actual revenues and expenditures and noted that actual revenues and expenditures did not exceed budgeted amounts by more than 5%.

#### *Accounting and Reporting*

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

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

We examined supporting documentation for each of the six selected expenditures and noted that the payment amount and payee were proper.

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

We noted no exceptions to codings for proper fund or general ledger account.

- c. and determine whether payments received approval from proper authorities.

The Winnfield City Court properly approved all selections.



### *Meetings*

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

Not applicable. No public meetings except open court.

### *Debt*

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

Not applicable. No debt incurred by the Winnfield City Court during the year ended December 31, 2003.

### *Advances and Bonuses*

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

We examined the Winnfield City Court payroll records for the year ended December 31, 2003 and noted no payments to employees or the Judge which would constitute a bonus, advance, or gift.

### *Prior Year Findings*

12. Review prior year findings and determine if the problems have been corrected.

Not applicable. No prior year findings.

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

*White & Bates*

White & Bates  
Winnfield, Louisiana  
June 9, 2004

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WINNFIELD, LA 71483  
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JACQUE D. DERR  
CITY JUDGE

DEANNA H. ATHERTON  
CLERK OF COURT

LOUISIANA ATTESTATION QUESTIONNAIRE

June 9, 2004

White & Bates, CPA's  
P. O. Box 1397  
Winnfield, LA 71483

In connection with your compilation of the financial statements of the Winnfield City Court as of December 31, 2003 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, I make the following representations to you. I accept full responsibility for the compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. I have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to the Winnfield City Court as of June 9, 2004.

**Public Bid Law**

It is true that the Winnfield City Court has 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**

The City Court has 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 [ ]

The Winnfield City Court has filed the annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ X ]                      No [ ]

The Winnfield City Court has had the financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ X ]                      No [ ]

### **Meetings**

The Winnfield City Court has complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ X ]                      No [ ]

### **Debt**

It is true the Winnfield City Court has 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, LSA-RS 47:1410.60 - 1410.65.

Yes [ X ]                      No [ ]

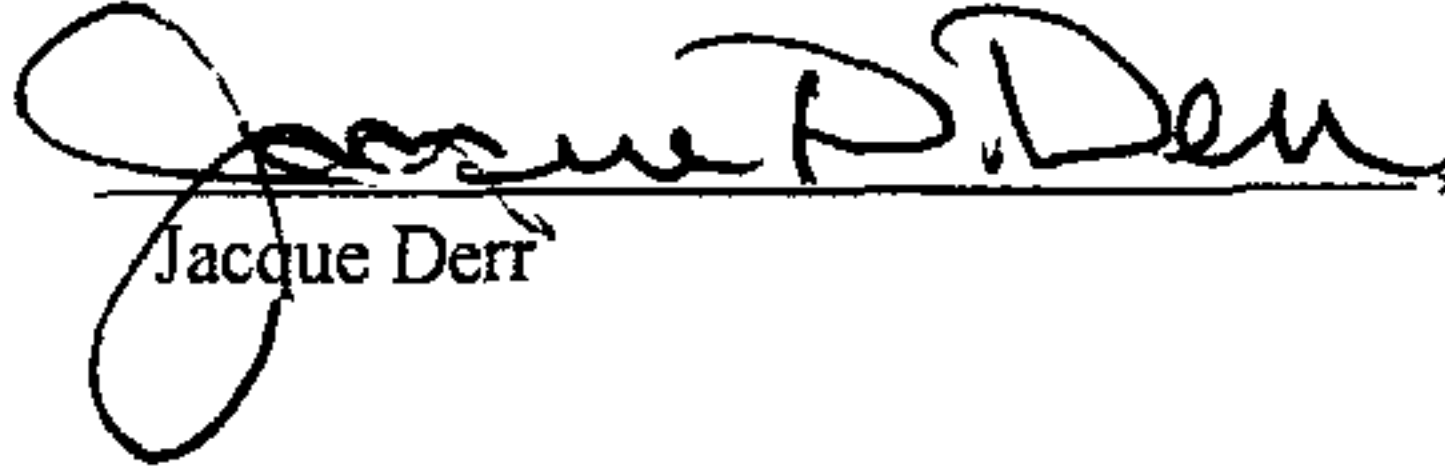
### **Advances and Bonuses**

It is true the Winnfield City Court has 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 [ X ]                      No [ ]

The Winnfield City Court has disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. The Winnfield City Court has made available to you documentation relating to the foregoing laws and regulations.

The Winnfield City Court has 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. The Winnfield City Court acknowledges the responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 Winnfield City Court Judge June 9, 2004  
Jacque Derr Date