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CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)

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Independent Accountant's Compilation Report

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Independent Accountant's Report on Applying  
Agreed-upon Procedures

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Year Ended December 31, 1998

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

Release Date JUN 07 1999

RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT • CERTIFIED GOVERNMENT FINANCIAL MANAGER

**CITY COURT OF BOGALUSA, LOUISIANA**  
(A Component Unit of the City of Bogalusa)

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# RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT ◦ CERTIFIED GOVERNMENT FINANCIAL MANAGER

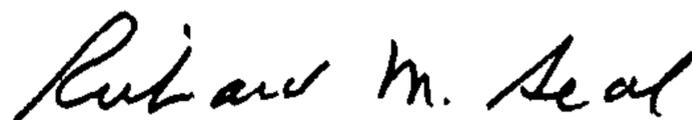
## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the City Court Judge  
City Court of Bogalusa, Louisiana

I have compiled the accompanying general-purpose financial statements of the City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, as of and for the year ended December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I 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, I have issued a report, dated May 27, 1999, on the results of my agreed-upon procedures.



Certified Public Accountant

Bogalusa, Louisiana  
May 27, 1999

CITY COURT OF BOGALUSA, LOUISIANA  
 (A Component Unit of the City of Bogalusa)

COMBINED BALANCE SHEET -  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 December 31, 1998

	Governmental		Fiduciary	Account Group	Totals
	General Fund	Special Revenue Fund	Agency Fund	General Fixed Assets	(Memorandum Only)
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,463	\$ 33,774	\$ 14,308	\$	\$ 58,545
Investments	3,000	13,785			16,785
Due from other funds	2,625				2,625
Fixed assets				28,689	28,689
<b>Total assets</b>	<u>\$ 16,088</u>	<u>\$ 47,559</u>	<u>\$ 14,308</u>	<u>\$ 28,689</u>	<u>\$ 106,644</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Bond deposits	\$	\$ 36,513	\$ 12,788	\$	\$ 12,788
Due to litigants and others		1,105	1,520		36,513
Due to other funds		37,618	14,308		2,625
Total liabilities					51,926
<b>Fund equity:</b>					
Investment in general fixed assets		9,941		28,689	28,689
Unreserved - undesignated	16,088				26,029
Total fund equity	<u>16,088</u>	<u>9,941</u>	<u>---</u>	<u>28,689</u>	<u>54,718</u>
<b>Total liabilities &amp; fund equity</b>	<u>\$ 16,088</u>	<u>\$ 47,559</u>	<u>\$ 14,308</u>	<u>\$ 28,689</u>	<u>\$ 106,644</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1998

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
Revenues:			
Court fees	\$ 22,767	\$ 37,189	\$ 59,956
Judges supplemental compensation		6,665	6,665
Interest	2,925		2,925
Intergovernmental	33,388	18,773	52,161
Clerks expenses		2,035	2,035
Other	203		203
Total revenues	<u>59,283</u>	<u>64,662</u>	<u>123,945</u>
Expenditures:			
Salaries	65,270	39,843	105,113
Fringe benefits	12,161	5,612	17,773
Payments to Judge		13,470	13,470
Commissions to Marshal		12,231	12,231
Legal and professional	5,850		5,850
Payments to JSCA Board		6,665	6,665
Equipment	5,004		5,004
Telephone and postage	557	(20)	537
Library	46		46
Refund of advances		3,802	3,802
Court costs		1,945	1,945
Retirement	1,929	1,750	3,679
Travel	4,823		4,823
Commissions to clerk		3,438	3,438
Supplies		75	75
Dues and subscriptions	546		546
Miscellaneous	6,017		6,017
Seminar fees	790		790
Total expenditures	<u>102,993</u>	<u>88,811</u>	<u>191,804</u>

(Continued)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1998

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(43,710)</u>	\$ <u>(24,149)</u>	\$ <u>(67,859)</u>
Other Financing Sources(uses):			
Operating transfer in (out)	<u>44,043</u>	<u>26,682</u>	<u>70,725</u>
Total other financing sources(uses)	<u>44,043</u>	<u>26,682</u>	<u>70,725</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	333	2,533	2,866
Fund balances, beginning	<u>15,755</u>	<u>7,408</u>	<u>23,163</u>
Fund balances, ending	<u>\$ 16,088</u>	<u>\$ 9,941</u>	<u>\$ 26,029</u>

(Concluded)

The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES- BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1998

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
<b>Revenues:</b>						
Court fees	\$ 24,000	\$ 22,767	\$ (1,233)	\$ 30,000	\$ 37,189	\$ 7,189
Judges supplemental compensation				4,800	6,665	1,865
Interest	425	2,925	2,500	1,040		(1,040)
Intergovernmental	30,967	33,388	2,419	17,105	18,773	1,668
Clerks expense					2,035	2,035
Other		203	203			
<b>Total revenues</b>	<u>55,392</u>	<u>59,283</u>	<u>3,889</u>	<u>52,945</u>	<u>64,662</u>	<u>11,717</u>
<b>Expenditures:</b>						
Salaries	64,062	65,270	(1,208)	38,031	39,843	(1,812)
Fringe benefits	13,558	12,161		6,779	5,612	1,167
Payments to Judge				14,956	13,470	1,486
Commissions to Marshall				9,500	12,231	(2,731)
Legal and professional	6,500	5,850	650	6,800	6,665	135
Payments to JSCA Board	3,300	5,004	(1,704)			
Equip. service contracts	1,200	557	643	1,200	(20)	1,220
Telephone and postage	2,000	46	1,954			
Library						
Refund of advances						
Court costs	2,500	1,929	571	2,000	3,802	(3,802)
Retirement	4,500	4,823	(323)	2,000	1,945	55
Travel					1,750	250

(Continued)  
The accompanying notes are an integral part of this statement.

CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES- BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1998

	General Fund		Special Revenue Fund		Variance- Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
Expenditures (Cont'd):					
Office equipment	\$ 9,000	\$ 9,000	\$ 3,500	\$ 3,438	\$ 62
Commissions to clerk			200	75	125
Supplies	600	600			
Dues and subscriptions	1,200	546			654
Miscellaneous	600	6,017			(5,417)
Seminar fees	2,000	790			1,210
Total expenditures	<u>111,020</u>	<u>102,993</u>	<u>84,966</u>	<u>88,811</u>	<u>(3,845)</u>
Excess (deficiency) of revenues over expenditures	<u>(55,628)</u>	<u>(43,710)</u>	<u>(32,021)</u>	<u>(24,149)</u>	<u>7,872</u>
Other Financing Sources (Uses):					
Operating transfers in (out)	<u>42,295</u>	<u>44,043</u>	<u>26,061</u>	<u>26,682</u>	<u>621</u>
Total other financing sources (uses)	<u>42,295</u>	<u>44,043</u>	<u>26,061</u>	<u>26,682</u>	<u>621</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>(13,333)</u>	<u>333</u>	<u>(5,960)</u>	<u>2,533</u>	<u>8,493</u>
Fund balances, beginning	<u>28,550</u>	<u>15,755</u>	<u>7,408</u>	<u>7,408</u>	<u>---</u>
Fund balances, ending	<u>\$ 15,217</u>	<u>\$ 16,088</u>	<u>\$ 1,448</u>	<u>\$ 9,941</u>	<u>\$ 8,493</u>

(Concluded)

The accompanying notes are an integral part of this statement.

**CITY COURT OF BOGALUSA, LOUISIANA**  
**(A Component Unit of the City of Bogalusa)**

Notes to the General-Purpose Financial Statements  
December 31, 1998

**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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general-purpose 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.

**B. REPORTING ENTITY**

According to Governmental Accounting Standards Board Statement 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.

CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)  
Notes to the General-Purpose Financial Statements (continued)

**C. FUND ACCOUNTING**

The accounts of the Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two broad fund categories as follows:

Governmental Funds:

*General Fund* - The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those to be accounted for in another fund.

*Special Revenue Fund* - The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary Fund:

*Agency Fund* - Agency funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve an assessment of results of operations.

**D. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time purchased and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

*CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)  
Notes to the General-Purpose Financial Statements (continued)*

**E. 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 General Fund and the Special Revenue Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general-purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the fiduciary fund, which is prepared on the cash basis of accounting).

**F. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

**G. BUDGETS**

The City Court of Bogalusa complied with the Louisiana Local Government Budget Act. Since total proposed expenditures were less than \$250,000, there were no public hearings.

*The budget is prepared on the modified accrual basis of accounting. All appropriations lapse at year end. Budget amounts included in the accompanying financial statements include the original adopted budget and all amendments.*

**H. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW**

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. Interfund eliminations have not been made in the aggregation of this data.

*CITY COURT OF BOGALUSA, LOUISIANA*  
*(A Component Unit of the City of Bogalusa)*  
*Notes to the General-Purpose Financial Statements (continued)*

**I. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in certificates of deposit with original maturities of 90 days or less. Under state law, the City Court of Bogalusa may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the City Court of Bogalusa may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**J. INTERFUND TRANSACTIONS**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are accounted for through the various due to and due from accounts.

**K. COMPENSATED ABSENCE POLICY**

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

**2. 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 1998:

*CITY COURT OF BOGALUSA, LOUISIANA*  
*(A Component Unit of the City of Bogalusa)*  
*Notes to the General-Purpose Financial Statements (continued)*

Revenue:	
State of Louisiana	\$ 33,342
Washington Parish Police Jury	18,819
Transfer in:	
City of Bogalusa	<u>70,725</u>
	<u>\$ 122,886</u>

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

**3. CASH AND CASH EQUIVALENTS**

At December 31, 1998, the City Court of Bogalusa has cash and cash equivalents (book balances) totaling \$58,545 as follows:

Demand deposits	\$ 10,009
Interest-bearing demand deposits	<u>48,536</u>
Total	<u>\$ 58,545</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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the City Court of Bogalusa has \$62,046 in deposits (collected bank balances). These deposits were fully secured from risk by federal deposit insurance.

**4. INVESTMENTS**

At December 31, 1998, the City Court of Bogalusa holds investments of Certificates of Deposit totaling \$16,785. These investments were fully secured from risk by federal deposit insurance.

CITY COURT OF BOGALUSA, LOUISIANA  
 (A Component Unit of the City of Bogalusa)  
 Notes to the General-Purpose Financial Statements (continued)

**5. CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance December 31, <u>1997</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>1998</u>
Equipment	\$ 25,078	\$ 3,611	\$ —	\$ 28,689
Total general fixed assets	<u>\$ 25,078</u>	<u>\$ 3,611</u>	<u>\$ —</u>	<u>\$ 28,689</u>

**6. PENSION PLANS**

The City Court Judge is a member of the Louisiana State Employee's Retirement System (the System). The System is a multiple-employer public employee defined benefit pension plan administered by a separate board of trustees.

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute and vary depending on the member's employer and job classification. The substantial majority of members may retire with full benefits at ages ranging from any age upon completing thirty years of creditable service, to age sixty upon completing ten years of creditable service. The basic annual retirement benefit for substantially all members is equal to 2½% of average compensation multiplied by the number of years of creditable service plus \$300. Participants who became members of the System on or after July 1, 1986, are not eligible for the \$300 addition to the annual retirement benefit formula. Judges receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service.

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 70804-4213.

Members of the System are required by state statute to contribute 11.5 percent of their annual covered salary and the City Court of Bogalusa is required to contribute at an actuarially determined percentage rate of annual covered payroll. This rate

*CITY COURT OF BOGALUSA, LOUISIANA  
(A Component Unit of the City of Bogalusa)  
Notes to the General-Purpose Financial Statements (continued)*

was 13.0 percent from January 1, through June 30, 1998, and 12.4 percent from July 1, through December 31, 1998. The contribution requirements of plan members and the City Court of Bogalusa are established and may be amended by state statute.

The secretaries of the City Court of Bogalusa are employees of the City of Bogalusa and are members of the City Employees Retirement System. This system is a single-employer public retirement system administered by a separate board of trustees.

A member of the City Employees Retirement System may retire after either completing 10 years of credited service and attaining age 60 or upon completing 25 years of credited service and attaining age 50. Compulsory retirement is stipulated at age 68. Upon retirement a member will be entitled to receive a service retirement annuity equal to 2 2/3% of average salary for each year of total service and any fractional part of a year of service. The minimum amount of service retirement annuity will be 25% of average salary, and the maximum will be 66 2/3% of average salary. The normal form of retirement benefit is a joint and 75% survivor benefit. Benefits are established and may be amended by state statute.

The City of Bogalusa issues an annual publicly available financial report that includes financial statements and required supplementary information for the City Employees Retirement System. That report may be obtained by writing to the City of Bogalusa, P.O. Drawer 1179, Bogalusa, Louisiana 70429-1179.

Members of the City Employees Retirement System are required by state statute to contribute 6 percent of their annual covered salary and the City of Bogalusa is required to contribute at an actuarially determined rate. The Current rate is 11 percent of annual covered payroll, which includes a 1.92 mill ad valorem tax. The contribution requirements of plan members and the City of Bogalusa are established and may be amended by state statute.

## **7. 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.

*CITY COURT OF BOGALUSA, LOUISIANA*  
*(A Component Unit of the City of Bogalusa)*  
*Notes to the General-Purpose Financial Statements (continued)*

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	54,950
Washington Parish Government	16,845
Costs collected-	
City of Bogalusa (officer's witness fee)	6,585
Juvenile Justice Commission	7,870
Marshal's Fund	13,170
Indigent Defenders Board	32,925
State Reports	1,896
Louisiana Law Enforcement Training	2,634
Crime Victims Reparations Fund	3,548
Louisiana Rehabilitative Services-	
DWI	1,725
Speeding	885
Reckless operation	<u>35</u>
Total additions	145,740
Reductions:	
City of Bogalusa	54,950
Washington Parish Government	16,845
City of Bogalusa (officers' witness fee)	6,585
Juvenile Justice Commission	7,870
Marshal's Fund	13,170
Indigent Defenders Board	32,925
State Reports	1,896
Louisiana Law Enforcement Training	2,581
LLET-Commission paid to J. E. Account	53
Crime Victims Reparations Fund	3,548
Louisiana Rehabilitative Services	2,645
Treasurer, State of Louisiana	<u>2,672</u>
Total reductions	<u>145,740</u>
Balance, end of year	<u>\$ <u>-0-</u></u>

CITY COURT OF BOGALUSA, LOUISIANA  
 (A Component Unit of the City of Bogalusa)  
 Notes to the General-Purpose Financial Statements (continued)

**8. 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 \$15.50 from January through June and \$16.00 from July through December, 1998.

**9. PAYMENTS TO JUDGE**

Payments made to Judge Robert J. Black during 1998 was \$13,470.

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

Individual balances due from/to other funds at December 31, 1998 are as follows:

<u>Fund</u>	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
General Fund	\$	\$ 2,625
Special Revenue Fund	1,105	
Fiduciary Fund	<u>1,520</u>	<u>          </u>
Total	<u>\$ 2,625</u>	<u>\$ 2,625</u>

**11. DISCLOSURES ABOUT YEAR 2000 ISSUES**

GASB Technical Bulletin (TB) 98-1, *Disclosures About Year 2000 Issues*, requires certain year 2000 related disclosures in the financial statements of state and local governments.

The Court's computers are not Year 2000 compliant, but should be before December 31, 1999. It is anticipated that this upgrade will not involve a significant amount of resources, nor any reduction of the level of services provided.

# RICHARD M. SEAL

CERTIFIED PUBLIC ACCOUNTANT ◦ CERTIFIED GOVERNMENT FINANCIAL MANAGER

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the City Court Judge  
City Court of Bogalusa, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of City Court of Bogalusa, a component unit of the City of Bogalusa, Louisiana, and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Bogalusa's compliance with certain laws and regulations during the year ended December 31, 1998, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Public Bid Law*

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

There were no expenditures over \$15,000.

*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 LA-R.S. 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.

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

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

Management provided me 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 included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

*Budgeting*

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

Done

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

N/A

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

Actual revenue 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;

Done.

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

All payments were coded to the correct fund and general ledger account.

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

Inspection of documentation supporting each of the six disbursements indicated approval from the Judge. In addition, all major purchases were approved by the Judge.

### *Meetings*

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

Not required for city courts.

### *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.

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

*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, advances, or gifts.

Salaries for court employees are paid by the City of Bogalusa.

My prior year report, dated June 17, 1998, did not include any comments or unresolved matters.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of City Court of Bogalusa, the Mayor, the City Council, 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 is a matter of public record and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana  
May 27, 1999



**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  No

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

Yes  No

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

Yes  No

**Meetings**

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

Yes  No  N/A

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes  No

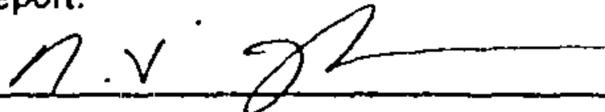
**Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes  No

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

  
 \_\_\_\_\_ Judge Secretary \_\_\_\_\_ 3/4/99 Date  
 \_\_\_\_\_ Treasurer \_\_\_\_\_ Date  
 \_\_\_\_\_ President \_\_\_\_\_ Date