

CITY COURT OF MINDEN
Minden, Louisiana

Annual Financial Statements
As of and for the Year Ended
December 31, 2017

CITY COURT OF MINDEN
Minden, Louisiana

Notes to the Financial Statements
December 31, 2017

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

City Court of Minden
Minden, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the City Court of Minden, as of and for the year ended December 31, 2017, which collectively comprise the Minden City Court basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Minden City Court personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The management of the Minden City Court is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Accountants' Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

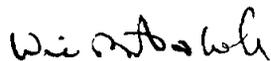
Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

The budgetary comparison information on page 24 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. The other supplemental schedules on pages 32 through 34 are not a required part of the basic financial statements and are presented for purposes of additional analysis. Such information has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

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



Minden, LA
June 30, 2018

CITY COURT OF MINDEN
Minden, Louisiana

Statement of Net Position
December 31, 2017

ASSETS

Current assets:

Cash and cash equivalents	\$ 6,435
Accounts receivable	7,204
Total current assets	<u>13,639</u>

Noncurrent assets:

Capital assets, net of accumulated depreciation	<u>13,448</u>
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TOTAL ASSETS \$ 27,087

DEFERRED OUTFLOWS OF RESOURCES

\$ 41,086

LIABILITIES

Accounts payable	\$ 1,717
Salaries and benefits payable	7,260
Installment Payable	-
Long term liabilities	
Pension Liability	<u>347,296</u>

TOTAL LIABILITIES 356,273

DEFERRED INFLOWS OF RESOURCES

7,449

NET POSITION

Invested in capital assets	13,448
Unrestricted	<u>(308,997)</u>

TOTAL NET POSITION \$ (295,549)

See accompanying notes and independent accountants' review report.

CITY COURT OF MINDEN
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Statement of Activities
For the Year Ended December 31, 2017

FUNCTION/PROGRAMS	Expenses	Program Revenues Charges for Services	Donations	Net (Expense) Revenue and Changes in Net Position Activities
Judicial activities	\$ 284,964	\$ 277,101	\$ -	(7,863)
Total governmental activities	\$ 284,964	\$ 277,101	\$ -	(7,863)
General Revenues				-
Change in net position				(7,863)
Net Position, beginning				(287,686)
Net Position Ending				\$ (295,549)

See accompanying notes and independent accountants' review report.

CITY COURT OF MINDEN
Minden, Louisiana

Balance Sheet
Governmental Funds
December 31, 2017

	<u>General Fund</u>
ASSETS	
Cash and cash equivalents	\$ 6,435
Accounts receivable	<u>7,204</u>
TOTAL ASSETS	<u><u>\$ 13,639</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 8,977
Installment payable	<u>-</u>
TOTAL LIABILITIES	<u>8,977</u>
Fund balance:	
Unassigned	<u>4,662</u>
TOTAL FUND BALANCE	<u>4,662</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 13,639</u></u>

See accompanying notes and independent accountants' review report.

CITY COURT of MINDEN
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Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2017

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Fund Balance, Total Governmental Fund	\$ 4,662
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental fund	13,448
Liabilities not due an payable in the current period and, therefore, are not reported in the fund financial statements	<u>(313,659)</u>
Net Position of Governmental Activities	<u>\$ (295,549)</u>

See accompanying notes and independent accountants' review report.

CITY COURT OF MINDEN
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Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31, 2017

REVENUES

Charges for Services:

Criminal fees	\$ 156,209
Civil fees	120,586
Misc. other fees	306
Misc. other revenue-donations	-
Total Revenues	<u>277,101</u>

EXPENDITURES

General government:

Salaries and employee benefits	196,764
Travel, education and seminars	9,692
Office supplies	20,192
Insurance	17,723
Professional fees	16,500
Telephone and internet	4,186
Witness fees	1,271
Restitution	-
Library	6,501
Dues and subscriptions	1,505
Miscellaneous	1,313
Total Expenditures	<u>275,647</u>

Net change in fund balance 1,454

Fund balance -- beginning of the year 3,208

Fund balance -- ending of the year \$ 4,662

See accompanying notes and independent accountants' review report.

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Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance of Governmental
Funds to the Statement of Activities
Year Ended December 31, 2017

Amounts reported for governmental activities in the Statement of Net Position are different because:

Net change in fund balance - total governmental fund	\$ 1,454
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays were more than depreciation expense in the current period.	(5,360)
Implementation of GASB 68 (revenue less expense)	<u>(3,957)</u>
Change of net position of governmental activities	<u>\$ (7,863)</u>

See accompanying notes and independent accountants' review report.

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Statement of Fiduciary Net Position
Agency Funds
December 31, 2017

	<u>Criminal Court Fund</u>	<u>Civil Fund</u>	<u>Probation Fund</u>	<u>Judicial Building Fund</u>	<u>Total</u>
ASSETS					
Cash and cash equivalents	\$ 15,385	\$ 64,628	12,701	\$ 9,006	\$ 101,720
Due from others	-	-	-	-	-
 Total assets	 <u>\$ 15,385</u>	 <u>\$ 64,628</u>	 <u>\$ 12,701</u>	 <u>\$ 9,006</u>	 <u>\$ 101,720</u>
LIABILITIES					
Civil funds held for future disposition	\$ -	\$ 64,628	-	\$ -	\$ 64,628
Criminal funds held for future disposition	15,385	-	-	-	15,385
Building funds held for future disposition	-	-	-	9,006	9,006
Probation Funds held for future disposition	-	-	12,701	-	12,701
 Total liabilities	 <u>\$ 15,385</u>	 <u>\$ 64,628</u>	 <u>\$ 12,701</u>	 <u>\$ 9,006</u>	 <u>\$ 101,720</u>

See accompanying notes and independent accountants' review report.

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Notes to the Financial Statements
December 31, 2017

Introduction – The Louisiana Constitution of 1974, Article V, Section 1 created the Courts of the State, among them the City Court of Minden. Article V, Section 15 created the Trial Courts of Limited Jurisdiction and sets forth the duties of the Court. City Court of Minden (the City Court) exists and operates in accordance with the authorities cited. As provided by Article V, Section 15 of the Louisiana Constitution of 1974, the Judge has charge of civil and criminal matters in his jurisdiction. The Judge is elected by a popular vote for a term of six years.

The City Court's jurisdiction covers Ward One of Webster Parish and serves approximately 30,000 people and employs four full-time employees and one-part time probation officer. For the year ended December 31, 2017, the City Court had approximately 1,900 criminal cases and approximately 500 civil cases filed.

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

Note 1 Reporting Entity and Summary of Significant Accounting Policies

Reporting Entity – The City Court Judge is an independently elected official. However, the City Court is fiscally dependent on the City of Minden for office space, courtrooms, and related utility costs, as well as partial funding of salary costs.

The accompanying financial statements present information only on the funds maintained by the City Court of Minden and do not present information on the City of Minden, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity, as well as partial funding of salary costs. The City Court of Minden is considered to be a component unit of the City of Minden.

Basis of Presentation - The accompanying basic financial statements of the City Court of Minden have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June 1999 as amended by GASB Statement 61, "The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34".

The content and certain titles of the GWFS were changed upon adoption by the City Court in 2012 of GASB Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred inflows of Resources and Net Position. This statement provides reporting guidance for

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Notes to the Financial Statements
December 31, 2017

deferred outflows of resources and deferred inflows of resources, and adds them, when applicable, as elements of the GWFS, because they are distinct from assets and liabilities. In addition, because these additional elements may affect the residual amount of all the elements presented in the statement of financial position, GASB No. 63 renames that measure as net position rather than net assets. The City Court had no deferred outflows or inflows of resources at December 31, 2017, and no reclassifications affecting the statement of net position from the prior period are required.

The government-wide financial statements (GWFS) (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City Court.

Fund Accounting – The City Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the City Court are classified into the following categories:

Governmental Funds

Governmental funds account for all or most of the City Court's general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and deferred outflows of resources, and liabilities and deferred inflows of resources is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the City Court of Minden. The following is the City Court's only governmental fund:

General Fund is the primary operating fund of the City Court and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to court policy.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the City Court are agency funds. The agency funds account for assets held by the City Court as an agent for litigants pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting. The City Court has the following agency funds.

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

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

Judicial Building Fund is used to account for fines and fees derived from traffic tickets and civil filings allowed under LSA R.S. 13:1910. Funds are dedicated exclusively to the acquisition, leasing, construction, equipping, and maintenance of new and existing city courts and for the maintenance and payment of any bond indebtedness on any such existing facilities.

Probation Fund is used to account for fees derived from individuals who are placed on probation. Disbursements are payments to the probation officer and costs associated with the juvenile program.

Measurement Focus/Basis of Accounting

Fund Financial Statements (FFS)

The amounts reflected in the fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and deferred inflows of resources and current liabilities and deferred outflows of resources are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of court operations.

The amounts reflected in the fund financial statements used the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for certain compensated absences, claims, and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

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

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

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities display information about the City Court as a whole. These statements include all of the financial activities of the City Court. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues – Program revenues, included in the Statement of Activities, are derived directly from court users as a fee for services; program revenues reduce the cost of the function to be financed from the City Court's general revenues.

Budgets – The City Court presents, adopts and amends an operating budget for the general fund as required by the Louisiana Local Government Budget Act. There were no amendments made to the 2017 budget.

The budget is prepared on a modified accrual basis of accounting. The budget presented in the Budget Comparison Schedule shows the original and final amended budgets for the year.

The City Court does not utilize encumbrance accounting under which purchase orders, contracts and other commitments are recorded in the fund general ledgers.

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

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Cash and Cash Equivalents – Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments 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. The City Court had no cash equivalents at December 31, 2017.

Short-Term Interfund Receivables/Payables – During the course of operations, transactions occur between funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

Capital Assets – Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The City Court maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the five to seven years.

Fund Balances of Fund Financial Statements – GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions requires the fund balance amounts to be reported within the fund balance categories as follows:

Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. The City Court did not have any nonspendable resources as of December 31, 2017.

Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The City Court did not have any restricted resources as of December 31, 2017.

Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Court. These amounts cannot be used for any other purpose unless the City Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The City Court did not have any committed resources as of December 31, 2017.

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Assigned: This classification includes amounts that are constrained by the City Court's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Court Judge or body to which the City Court delegates the authority. The City Court did not have any assigned resources as of December 31, 2017.

Unassigned: This classification includes the residual fund balance for the General Fund. The General Fund Balance of \$4,662 at December 31, 2017, is unassigned.

The City Court reduced committed amounts, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for the purposes for which amounts in any of those unrestricted fund balance classifications could be used. The City Court considers restricted amounts to have been spent when expenditure has been incurred for purposes which both restricted and unrestricted fund balance is available.

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.

Note 2 Cash and Cash Equivalents

At December 31, 2017, the City Court had cash and cash equivalents in the general and agency funds totaling \$108,155 as follows:

	<u>General fund</u>	<u>Agency Fund</u>	<u>Total</u>
Petty Cash	\$ 100	\$ -	\$ 100
Demand deposits	6,335	-	6,335
Interest-bearing demand deposits	-	<u>101,720</u>	<u>101,720</u>
Total	\$ <u>6,435</u>	\$ <u>101,720</u>	\$ <u>108,155</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, 2017, the City Court had \$117,027 in deposits (collected bank balances). These deposits are secured from risk by \$117,027 of federal deposit insurance at one financial institution.

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Notes to the Financial Statements
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Note 3 Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2017, is as follows:

	Balance December <u>31, 2016</u>	<u>Additions</u>	<u>Deletions</u>	Balance December <u>31, 2017</u>
Governmental Activities				
Office Equipment	\$70,029	-	\$ -	\$ 70,029
Less accumulated depreciation	(51,222)	(5,359)	-	(56,581)
Capital assets, net	<u>\$ 18,807</u>	<u>\$ (5,359)</u>	<u>\$ -</u>	<u>\$ 13,448</u>

Note 4 Accounts Receivable

The City Court's account receivable at December 31, 2017 consists of amounts from passing fees and other criminal fees due to the operation fund that did deposit by December 31, 2017. The total amount was \$7,204.

Note 5 Leases

The City Court leases office equipment that are classified as operating leases.

Note 6 Litigation

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

Note 7 Pension Liabilities, Pension Expense, and Deferred outflows of Resources and Deferred inflows of Resources related to Pensions

For purposes of measuring the net pension liability, deferred outflows of resources, deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS), and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefits payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the Louisiana State Employees' Retirement System (LASERS)

Plan Description: The City Judge of the City of Minden is provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit

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terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

Benefits Provided: The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement: 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 hire date, employer, and job classification. LASERS rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new

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plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classifications.

Deferred Retirement Benefits: The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004,

CITY COURT OF MINDEN
Minden, Louisiana

Notes to the Financial Statements
December 31, 2017

such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

Disability Benefits: Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

Survivor's Benefits: Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

Permanent Benefit Increases/Cost-of-Living Adjustments: As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

CITY COURT OF MINDEN
Minden, Louisiana

Notes to the Financial Statements
December 31, 2017

Contributions: Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers.

The rates in effect during the year ended December 31, 2017 for the various plans follow:

<u>Plan</u>	<u>Plan Status</u>	2017 <u>Employer Rate</u>
Appellate Law Clerks	Closed	35.80%
Appellate Law Clerks hired on or after 7/01/06	Open	35.80%
Alcohol Tobacco Control	Closed	30.70%
Bridge Police	Closed	34.20%
Bridge Police hired on or after 7/01/06	Closed	34.20%
Corrections Primary	Closed	31.10%
Corrections Secondary	Closed	35.30%
Harbor Police	Closed	4.00%
Hazardous Duty	Open	36.10%
Judges hired before 1/1/2011	Closed	38.00%
Judges hired after 12/31/2010	Closed	36.70%
Judges hired on or after 7/01/15	Open	36.70%
Legislators	Closed	39.10%
Optional Retirement Plan (ORP) before 7/01/06	Closed	35.80%
Optional Retirement Plan (ORP) on or after 7/01/06	Closed	35.80%
Peace Officers	Closed	34.30%
Regular Employees hired before 7/01/06	Closed	35.80%
Regular Employees hired on or after 7/01/06	Closed	35.80%
Regular Employees hired on or after 1/1/11	Closed	35.80%
Regular Employees hired on or after 7/1/15	Open	35.80%
Special Legislative Employees	Closed	41.10%
Wildlife Agents	Closed	44.80%
Aggregate Rate		35.80%

The agency's contractually required composite contribution rate for the year ended December 31, 2017 ranged from 39.6%-36.7% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded actuarial accrued liability. Contributions to the pension plan from the Agency were \$32.312 for the year ended December 31, 2017.

CITY COURT OF MINDEN
Minden, Louisiana

Notes to the Financial Statements
December 31, 2017

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

At December 31, 2017, the Agency reported a liability of \$347,296 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Agency's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2017, the Agency's proportion was 0.000493% which was 0.00013% more than the proportion measured as of June 30, 2016.

For the year ended December 31, 2017, the Agency recognized pension expense of \$40,239.

At December 31, 2017, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Governmental activities</u>	
	<u>Deferred</u>	<u>Deferred</u>
	<u>Outflows</u>	<u>Inflows</u>
Differences between expected and actual experience	\$ -	\$ 6,372
Net difference between projected and actual earnings		
on pension plan investments	11,293	-
Change of assumptions	1,372	-
Change in proportionate share from beginning net pension		
Liability, beginning deferred inflows	10,988	-
Change in proportion and differences between employer		
contributions and proportionate share of contributions	-	1,077
Employer contributions subsequent to the measurement date	<u>17,433</u>	<u>-</u>
Total	\$ <u>41,086</u>	\$ <u>7,449</u>

Deferred outflows of resources related to pensions of \$17,433 resulting from the Agency's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

CITY COURT OF MINDEN
Minden, Louisiana

Notes to the Financial Statements
December 31, 2017

<u>Fiscal Year Ended</u>	
12/31/2018	\$ 5,745
12/31/2019	12,932
12/31/2020	4,519
12/31/2021	(6,992)

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017 are as follows:

Valuation Date	June 30, 2017	
Actuarial Cost Method	Entry Age Normal	
Investment Rate of Return	7.70% per annum, net of investment expenses*	
Inflation Rate	2.75% per annum	
Expected Remaining Service Lives	3 years	
Mortality	<p>Non-disabled members – Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015</p> <p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>	
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System’s members	
Salary Increases	Salary increases were projected based on a 2009-2013 experience study of the System’s members. The salary increase ranges for specific types of members are:	
	<u>Member Type</u>	<u>Lower Range</u> <u>Upper Range</u>
	Regular	3.8% 12.8%
	Judges	2.8% 5.3%
	Corrections	3.4% 14.3%
	Hazardous Duty	3.4% 14.3%
	Wildlife	3.4% 14.3%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes	

CITY COURT OF MINDEN
Minden, Louisiana

Notes to the Financial Statements
December 31, 2017

previously granted cost of living raises. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantially automatic.

* The investment rate of return used in the actuarial valuation for funding purposes was 8.16%, recognizing an additional 40 basis points for gain-sharing and 15 basis points to offset administrative expenses. The net return available to fund regular plan benefits in 7.61%, which is reasonably close to the 7.70% discount rate. Therefore we conclude that the 7.70% discount is reasonable.

The long term expected rate of return on pension plan investments was determined using a building block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 3.25% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.69% for 2017. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Expected long-term Real Rate of Return</u>
Cash	-0.24%
Domestic equity	4.31%
International equity	5.35%
Domestic Fixed Income	1.73%
International Fixed Income	2.49%
Alternative Investments	7.41%
Global Tactical Asset Allocation	2.84%
Total Fund	5.26%

Discount Rate: The discount rate used to measure the total pension liability was 7.70%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that employer contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY COURT OF MINDEN
Minden, Louisiana

Notes to the Financial Statements
December 31, 2017

Sensitivity to Changes in Discount Rate:

The following presents the net pension liability of the Agency's proportionate share of the net pension liability using the discount rate of 7.70%, as well as what the Agency's net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate as of June 30, 2017:

	<u>Changes in Discount Rate</u>		
	1%	Current	1%
	Decrease	Rate	Increase
	<u>6.70%</u>	<u>7.70%</u>	<u>8.70%</u>
Net Pension Liability	\$ 435,991	\$ 347,296	\$ 271,884

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2017 Comprehensive Annual Financial Report for the year ended June 30, at www.lasersonline.org.

Note 8 Changes in Agency Fund Balances

	Criminal <u>Fund</u>	Civil <u>Fund</u>	Probation <u>Fund</u>	Judicial <u>Fund</u>
Balance at December 31, 2016	\$ 15,610	\$ 49,893	\$ 16,600	\$ 9,866
Additions	166,143	183,862	14,101	6,354
Deletions	<u>(166,368)</u>	<u>(169,127)</u>	<u>(18,000)</u>	<u>(7,214)</u>
Balance at December 31, 2017	<u>\$ 15,385</u>	<u>\$ 64,628</u>	<u>\$ 12,701</u>	<u>\$ 9,006</u>

Note 9 Subsequent Events

Subsequent events have been evaluated through June 30, 2017, the date which the financial statements were available to be issued.

CITY COURT OF MINDEN
Minden, Louisiana

Budgetary Comparison Schedule - General Fund
For the year ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u> <u>Final Budget</u> Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services:				
Criminal fees	\$ 139,000	\$ 139,000	\$ 156,209	\$ 17,209
Civil fees	210,000	210,000	120,586	(89,414)
Misc other fees	500	500	306	(194)
Misc other revenue-donations	-	-	-	-
Total Revenues	<u>349,500</u>	<u>349,500</u>	<u>277,101</u>	<u>(72,399)</u>
Expenditures				
General government:				
Salaries and employee benefits	220,000	220,000	196,764	23,236
Travel, education and seminars	18,000	18,000	9,692	8,308
Office supplies	12,925	12,925	20,192	(7,267)
Insurance	11,500	11,500	17,723	(6,223)
Professional fees	9,500	9,500	16,500	(7,000)
Telephone and internet	8,600	8,600	4,186	4,414
Witness fees	7,400	7,400	1,271	6,129
Library	3,800	3,800	6,501	(2,701)
Juvenile Seminars	2,000	2,000	-	2,000
Restitution	-	-	-	-
Dues and subscriptions	2,400	2,400	1,505	895
Repairs and maintenance	500	400	-	400
Miscellaneous	4,500	4,500	1,313	3,187
Total Expenditures	<u>301,125</u>	<u>301,025</u>	<u>275,647</u>	<u>25,378</u>
Net change in fund balance	48,375	48,475	1,454	47,021
Fund balance -- beginning of the year	19,000	18,500	3,208	(15,292)
Fund balance -- ending of the year	<u>\$ 67,375</u>	<u>\$ 66,975</u>	<u>\$ 4,662</u>	<u>\$ (62,313)</u>

**City Court of Minden
Minden , Louisiana**

**Schedule of Proportionate Share of Net Pension Liability
December 31, 2017**

Fiscal Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
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Louisiana State Employees' Retirement Systems

2015	0.00459%	\$ 316,689	\$ 41,262	767.51%	62.70%
2016	0.00480%	376,922	85,283	441.97%	57.70%
2017	0.00493%	347,296	88,043	394.46%	62.50%

Notes:

The amounts presented have a measurement date of June 30, 2017.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is presented.

See independent accountants' review report.

**City Court of Minden
Minden, Louisiana**

**Schedule of Employer Contributions
December 31, 2017**

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contribution in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contribution as a Percentage of Covered Employee Payroll</u>
Louisiana State Employees' Retirement Systems					
2015	\$ 33,303	\$ 33,303	\$ -	\$ 82,523	40.36%
2016	33,456	33,456	-	88,043	38.00%
2017	33,588	33,588	-	88,043	38.15%

Notes:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is presented.

See independent accountants' review report.

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CERTIFIED PUBLIC ACCOUNTANTS

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

Minden City Court
Minden, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the City Court of Minden and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Court's compliance with certain laws and regulations during the year ended December 31, 2017 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 and applicable standards of *Government Auditing Standards*. 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 material and supplies exceeding \$30,000, or public works exceeding \$152,550, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 (the public bid law).

There were no expenses in an amount or of a nature that would require them to undergo the bid process.

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.

Management provided us with the required lists and no violations of the code of ethics were noted.

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

Management provided us with this 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.

We found that no employee in the list management provided for agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

Budgeting

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

Management provided us with a budget. No amendments were made.

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

Not applicable – Board meetings are not required.

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

Actual revenues was more than 5% less than budgeted.

Accounting and Reporting

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

- (a) Trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for the 6 in the general and 6 for the fiduciary fund. Each of the twelve selected disbursements and found that payment was for the proper amount and made to the correct payee.

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

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

- (c) Determine whether payments received approval from proper authorities.

Inspection of the images of the cancelled checks indicated approval from Denise Miller, Secretary/Treasurer for all invoices paid. We considered the signature of the Sec/Treasurer on the cancelled check as approval of invoices paid.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:2 (the open meetings law).

Since the Minden City Court has no board, no board meetings are required.

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.

We examined all bank deposits 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, advance, or gifts.

There were no payments that appeared to be advances or bonuses to any individuals.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Minden 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Minden, Louisiana
June 30, 2018

Minden City Court

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

_____ (Date Transmitted)

(Auditors)

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes 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 R.S. 42:1101-1124.

Yes 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 R.S. 42:1119.

Yes No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes 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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No []

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 R.S. 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, R.S. 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 that may occur subsequent to the issuance of your report.

_____	Secretary _____	Date _____
_____	Treasurer _____	Date _____
<u>Sherb Dentell</u>	President _____	<u>5-9-18</u> Date

City Court of Minden
Webster Parish, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended December 31, 2017

The City Court of Minden has no board. Therefore, no compensation was paid.

City Court of Minden
Webster Parish, Louisiana

Schedule of Compensation, Reimbursements and Benefits
Paid Agency Head(s)

For the Year Ended December 31, 2017

Agency Head Name: Judge Charles Sentell III

Salary	\$88,043
Benefits-Retirement	<u>33,588</u>
Total	<u>\$121,631</u>

City Court of Minden
Webster Parish, Louisiana

Schedule of Prior Year Findings
For the year ended December 31, 2017

There were no findings for the year ended December 31, 2016.

City Court of Minden
Webster Parish, Louisiana

Schedule of Current Year Findings and Recommendations and
Management's Corrective Action Plan

For the Year Ended December 31, 2017

There are no findings for the year ended December 31, 2017.