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**BUNKIE CITY COURT  
BUNKIE, LOUISIANA**

**ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 1999**

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

Release Date 09 20 00

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# **KENNETH J. BREAUX**

**CERTIFIED PUBLIC ACCOUNTANT**

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KENNETH J. BREAUX, C.P.A.

ROBERT E. MORROW, C.P.A.

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

May 31, 2000

The Honorable Judge James Mixon  
Bunkie City Court  
Bunkie, Louisiana

I have compiled the accompanying balance sheet of Bunkie City Court as of December 31, 1999, and the related statements of revenues, expenditures, and changes in fund balance for the year then ended, 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 financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Bunkie City Court's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report dated May 31, 2000 on the results of our agreed-upon procedures.



**KENNETH J. BREAUX**  
**CERTIFIED PUBLIC ACCOUNTANT**

**BUNKIE CITY COURT**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**

DECEMBER 31, 1999

|   | <u>Governmental<br/>Fund Type</u> | <u>Fiduciary<br/>Fund Type</u>   | <u>Account<br/>Group</u>        |                              |
|---|-----------------------------------|----------------------------------|---------------------------------|------------------------------|
|   | <u>General Fund</u>               | <u>Trust and<br/>Agency Fund</u> | <u>General Fixed<br/>Assets</u> | <u>Memorandum<br/>Totals</u> |
| <u>ASSETS</u>                                 |                                   |                                  |                                 |                              |
| Cash  | \$ 5,647                          | \$ 1,389                         | \$ -                            | \$ 7,036                     |
| Due from other funds                          | -                                 | 60                               | -                               | 60                           |
| Furniture, fixtures, and equipment            | -                                 | -                                | 22,812                          | 22,812                       |
| <b>TOTAL ASSETS</b>                           | <u>\$ 5,647</u>                   | <u>\$ 1,449</u>                  | <u>\$ 22,812</u>                | <u>\$ 29,908</u>             |
| <br><u>LIABILITIES AND FUND BALANCE</u>       |                                   |                                  |                                 |                              |
| <u>LIABILITIES</u>                            |                                   |                                  |                                 |                              |
| Accounts payable                              | \$ 6,725                          | \$ 1,449                         | \$ -                            | \$ 8,174                     |
| Due to other funds                            | 60                                | -                                | -                               | 60                           |
| <b>TOTAL LIABILITIES</b>                      | <u>\$ 6,785</u>                   | <u>\$ 1,449</u>                  | <u>\$ -</u>                     | <u>\$ 8,234</u>              |
| <br><u>FUND BALANCE</u>                       |                                   |                                  |                                 |                              |
| Investment in general fixed assets            | \$ -                              | \$ -                             | \$ 22,812                       | \$ 22,812                    |
| Fund balance - unrestricted                   | (1,138)                           | -                                | -                               | (1,138)                      |
| <b>TOTAL FUND BALANCE</b>                     | <u>\$ (1,138)</u>                 | <u>\$ -</u>                      | <u>\$ 22,812</u>                | <u>\$ 21,674</u>             |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCE</b> | <u>\$ 5,647</u>                   | <u>\$ 1,449</u>                  | <u>\$ 22,812</u>                | <u>\$ 29,908</u>             |

See accompanying accountant's report.

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## BUNKIE CITY COURT

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### COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

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#### BALANCE - ALL GOVERNMENTAL FUND TYPES

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FOR THE YEAR ENDED DECEMBER 31, 1999

|  | General<br>Fund         |
|--|-------------------------|
| <u>REVENUES:</u>                               |                         |
| Fines and Forfeitures                          | \$ 20,467               |
| Serving of Warrants                            | 496                     |
| Interest Income                                | 111                     |
|  | <hr/>                   |
| Total Revenues                                 | \$ 21,074               |
| <br><u>EXPENDITURES</u>                        |                         |
| Advertising                                    | \$ 447                  |
| Bad Debts                                      | 4,873                   |
| Bank Charges                                   | 98                      |
| Books & Periodicals                            | 45                      |
| Capital Outlay                                 | 959                     |
| Dues   | 240                     |
| Fuel and Oil                                   | 1,972                   |
| Miscellaneous                                  | 7                       |
| Office Expense                                 | 1,489                   |
| Repairs  | 948                     |
| Salaries and Wages                             | 7,016                   |
| Security                                       | 105                     |
| Seminars                                       | 144                     |
| Supplies and Uniforms                          | 607                     |
| Taxes - Payroll                                | 556                     |
| Telephone                                      | 1,369                   |
|  | <hr/>                   |
| Total Expenditures                             | \$ 20,875               |
| EXCESS (DEFICIT) REVENUES<br>OVER EXPENDITURES | \$ 199                  |
| Fund balance, beginning                        | <hr/> (1,337)           |
| Fund balance, ending                           | <hr/> <u>\$ (1,138)</u> |

See accompanying accountant's report.

# KENNETH J. BREAUX

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ROBERT E. MORROW, C.P.A.

May 31, 2000

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

The Honorable Judge James Mixon  
Bunkie City Court  
Bunkie, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Bunkie City Court and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Bunkie City Court's compliance with certain laws and regulations during the year ended December 31, 1999, included in the *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 \$7,500, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2251 (the public bid law).

*There were no expenditures made during the year for materials and supplies exceeding \$7,500 and no expenditures were made for public works exceeding \$100,000.*

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of the Judge as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of the Judge 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 all payroll records.*

4. Determine whether any of those employees included in the records obtained from management in agreed-upon procedures (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 in agreed-upon procedure (3) appeared on the reports provided by management in agreed-upon procedure (2).*

#### **Budgeting**

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

*Although the Judge prepares an annual projection of expenditures for the General Fund, no formal budget was adopted.*

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

**Not Applicable:**

*The Judge is an independently elected official; therefore, no meetings or minutes are necessary to adopt a budget.*

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%.

*Although the Judge prepares an annual projection of expenditures for the General Fund, no formal budget was adopted. Therefore, no comparison of actual revenues and expenditures to budgeted amounts could be made.*

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

(a) trace payments to supporting documentation as to proper amount and payee.

*I examined supporting documentation for each of the six 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.

*All of the payments were properly 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 selected disbursements indicated that each check was signed by the proper official. No further approval was required.*

#### **Meetings**

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

**Not Applicable**

*The Judge is an independently elected official; therefore, no 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



Bunkie City Court  
May 31, 2000

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*I inspected the cash receipts journal 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.

*I inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.*

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 our attention that would have been reported to you.

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



KENNETH J. BREAU  
CERTIFIED PUBLIC ACCOUNTANT

# BUNKIE CITY COURT MANAGEMENT'S CORRECTIVE ACTION PLAN

For The Year Ended December 31, 1999

|   |   |
|---|---|
| <b>SECTION I<br/>COMPILATION REPORT</b>   |   |
| N/A - No findings of this nature were reported.   | Response - N/A  |
| <b>SECTION II<br/>ATTESTATION REPORT</b>  |   |
| N/A - No findings of this nature were reported.   | Response - N/A  |
| <b>SECTION III<br/>MANAGEMENT LETTER</b>  |   |
| <p><u>Cash on Hand</u><br/>During the course of the compilation, it came to our attention that amounts reported as cash on hand at December 31, 1998, did not exist.</p> <p><u>Bank Reconciliation</u><br/>No formal cash reconciliations are performed on any of the Court's checking accounts.</p> <p><u>Budget Adoption</u><br/>No formal budget was adopted for the General Fund.</p> | <p>Response - We have already begun to reconcile the cash deposited each month to the cash collection reports for each month.</p> <p>Response - We have already begun to prepare formal bank reconciliations for each account on a monthly basis.</p> <p>Response - A formal budget will be adopted for the year ended December 31, 2000.</p> |

**BUNKIE CITY COURT  
SCHEDULE OF PRIOR YEAR FINDINGS**

**For the Year Ended December 31, 1999**

| <b>SECTION I<br/>COMPILATION REPORT</b>                                  |                |
|--|----------------|
| N/A - No findings of this nature were reported.                          | Response - N/A |
| <b>SECTION II<br/>ATTESTATION REPORT</b>                                 |                |
| An attestation was not required for the previous year.                   | Response - N/A |
| <b>SECTION III<br/>MANAGEMENT LETTER</b>                                 |                |
| No management letter was issued as a result of the previous compilation. | Response - N/A |

**LOUISIANA ATTESTATION QUESTIONNAIRE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

**Appendix**

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

May 31, 2000(Date Transmitted)

Kenneth J. Breaux, CPA  
P O Box 140  
Bunkie, La 71322

In connection with your compilation of our financial statements as of December 31, 1999 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Government 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 May 31, 2000.

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212 , and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes (x) No ( )

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes (x) No ( )

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes (x) No ( )

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ( ) No (x)

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes (x) No ( )

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

Yes (x) No ( )

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

Yes (x) No ( )

### Meetings

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

Yes (N/A) 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 LSA-RS 39:1410. 60-1410:65.

Yes (x) 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 (x) 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 JAMES MIXON

6/29/10  
\_\_\_\_\_  
DATE



# KENNETH J. BREAUX

CERTIFIED PUBLIC ACCOUNTANT

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CERTIFIED PUBLIC ACCOUNTANTS

May 31, 2000

The Honorable James H. Mixon, Judge  
Bunkie City Court  
P.O. Box 74  
Bunkie, Louisiana 71322

In connection with my Louisiana Attestation Engagement for the year December 31, 1999, I reviewed certain accounting policies and procedures. As a result of my work, I recommend the following:

## Reconciliation of Accounts

The books indicated there was cash on hand at December 31, 1998 totaling approximately \$4,900. During the course of my work, I noted that this balance did not actually exist. After further review I noted that this cash account appeared to be a "suspense" account used to balance input entries into the computer system.

I recommend that all cash on hand accounts be reconciled each month to the supporting cash receipts journals and the total deposits made each month. Also, any adjustments made should be reconciled to the general ledger. Without such reconciliation, errors or irregularities could occur that might not be discovered in a timely manner. Subsequent review indicates that your office has taken steps to implement these procedures.

## Bank Reconciliation

No formal reconciliation is performed on any of the Court's checking accounts. Checkstubs of cancelled checks are marked as they clear the bank account, however, there is no reconciliation made of the outstanding deposits or checks on any of the Court's checking accounts.

I recommend that formal reconciliations be done monthly for each checking account. Subsequent review indicates that your office has begun this procedure.

## Budgeting

City Court did not formerly adopt a budget for the year ended December 31, 1999, although the Judge did prepare an annual projection of expenses for the General Fund.

I recommend that a formal budget be adopted for the year ended December 31, 2000.

I would be pleased to assist in implementing the above recommendations.

I appreciate the cooperation my staff received from you and your clerk. I look forward to working with you again.

A handwritten signature in cursive script that reads "Kenneth J. Breaux". The signature is written in black ink and is positioned above the printed name.

KENNETH J. BREAUX  
CERTIFIED PUBLIC ACCOUNTANT