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RAYNE CITY COURT  
RAYNE, LOUISIANA

FINANCIAL REPORT  
SEPTEMBER 30, 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 APR 12 2000

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# Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS REPORT

The Honorable James M. Cunningham III,  
City Judge,  
Rayne City Court  
Rayne, Louisiana

We have audited the accompanying general-purpose financial statements of the Rayne City Court, a component unit of City of Rayne, as of and for the year ended September 30, 1999. These general purpose financial statements are the responsibility of the management of the Rayne City Court. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Rayne City Court, Rayne, Louisiana, at September 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 10, 2000 on our consideration of the Rayne City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying data listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Rayne City Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



Brupbacher & Associates  
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Rayne, Louisiana  
February 10, 2000

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GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS--OVERVIEW)

RAYNE CITY COURT  
RAYNE, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
September 30, 1999

	Governmental Fund Type <u>General Fund</u>	Fiduciary Fund Type <u>Agency Funds</u>	Account Group <u>General Fixed Assets</u>	<u>Total (Memorandum Only)</u>
<b>ASSETS</b>				
Cash	\$ 20,649	\$ 21,093	\$ -	\$ 41,742
Other Receivables	156	157	-	313
Due from other funds	6,717	-	-	6,717
Equipment	-	-	6,145	6,145
	<u>-</u>	<u>-</u>	<u>6,145</u>	<u>6,145</u>
Total	<u>\$ 27,522</u>	<u>\$ 21,250</u>	<u>\$ 6,145</u>	<u>\$ 54,917</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Due to other funds	\$ 175	\$ 6,717	\$ -	\$ 6,892
Due to other Governments	-	4,302	-	4,302
Due to other Agencies	-	10,231	-	10,231
	<u>-</u>	<u>10,231</u>	<u>-</u>	<u>10,231</u>
Total Liabilities	<u>\$ 175</u>	<u>\$ 21,250</u>	<u>\$ -</u>	<u>\$ 21,425</u>
<b>FUND EQUITY</b>				
Investment in general fixed assets	\$ -	\$ -	\$ 6,145	\$ 6,145
Fund Balance--unreserved, undesignated	27,347	-	-	27,347
	<u>27,347</u>	<u>-</u>	<u>-</u>	<u>27,347</u>
Total Fund Equity	<u>\$ 27,347</u>	<u>\$ -</u>	<u>\$ 6,145</u>	<u>\$ 33,492</u>
Total Liabilities and fund equity	<u>\$ 27,522</u>	<u>\$ 21,250</u>	<u>\$ 6,145</u>	<u>\$ 54,917</u>

See Notes to Financial Statements

RAYNE CITY COURT  
RAYNE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND TYPE  
Year Ended September 30, 1999

With Comparative Amounts for Year Ended September 30, 1998

	General Fund	
	1999	1998
<b>Revenues:</b>		
Criminal Court Fees	\$ 69,410	\$ 60,619
Civil Court Fees	38,636	36,831
Miscellaneous	-	-
Total Revenues	<u>\$ 108,046</u>	<u>\$ 97,450</u>
<b>Expenditures:</b>		
General government--judicial		
Indigent defender	\$ 23,057	\$ 17,675
Crime lab	863	965
Reparation fund	3,839	2,013
Witness fund	3,160	2,708
District Attorney	713	598
Law enforcement commission	3,595	3,048
Fines	1,454	1,607
Retirement	1,963	1,696
Marshall services	16,265	14,037
Compensation	18,767	19,581
Clerk Fees	6,604	5,100
Convention and meetings	9,335	10,675
Recordation Fees	9,075	7,866
Dues and subscriptions	1,235	1,325
Office expense	1,562	1,111
Refunds	1,150	1,393
Miscellaneous	952	1,303
Total expenditures	<u>\$ 103,589</u>	<u>\$ 92,701</u>
Excess (deficiency) of revenues over expenditures	\$ 4,457	\$ 4,749
Prior Period Adjustments	654	-
Fund balance, beginning of year	<u>22,236</u>	<u>17,487</u>
Fund balance, end of year	<u>\$ 27,347</u>	<u>\$ 22,236</u>

See Notes to Financial Statements

RAYNE CITY COURT  
RAYNE, LOUISIANA

COMBINING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES--  
ALL AGENCY FUNDS  
Year Ended September 30, 1999

Trust Fund	Balance Sept. 30, 1997	Additions	Reductions	Balance Sept. 30, 1998
<u>ASSETS</u>				
Cash	\$ 19,668	\$ 147,112	\$ 154,093	\$ 12,687
<u>LIABILITIES</u>				
Fines and court cost payable	\$ -	\$ 107,126	\$ 114,107	\$ (6,981)
Restitution payable	-	37,989	37,989	-
Due to City Marshall	-	1,901	1,901	-
Due to other agencies	19,668	96	96	19,668
Total Liabilities	\$ 19,668	\$ 147,112	\$ 154,093	\$ 12,687
<u>Marshall's Trust Fund</u>				
<u>ASSETS</u>				
Cash	\$ 6,564	\$ 38,411	\$ 36,569	\$ 8,406
<u>LIABILITIES</u>				
Restitution payable	\$ -	\$ 11,496	\$ 11,496	\$ -
Due to City Marshall	-	2,318	2,318	-
Due to other government agencies	-	22,112	22,112	-
Due to other agencies	6,564	2,485	643	8,406
Total Liabilities	\$ 6,564	\$ 38,411	\$ 36,569	\$ 8,406
<u>Total--All Agency Funds</u>				
<u>ASSETS</u>				
Cash	\$ 26,232	\$ 185,523	\$ 190,662	\$ 21,093
<u>LIABILITIES</u>				
Fines and court costs payable	\$ -	\$ 107,126	\$ 114,107	\$ (6,981)
Restitution payable	-	49,485	49,485	-
Due to City Marshall	-	4,219	4,219	-
Due to other governments	-	22,112	22,112	-
Due to other funds	26,232	2,581	739	28,074
Total Liabilities	\$ 26,232	\$ 185,523	\$ 190,662	\$ 21,093

See Notes to Financial Statements



RAYNE CITY COURT  
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
September 30, 1999

Note 1. Summary of Significant Accounting Policies

Financial Reporting Entity:

The City Court Judge is an independently elected official and is a part of the operations of the City Court system. The Rayne City Court is fiscally dependent on the City of Rayne for office space and courtrooms. The City of Rayne also has approval authority over the City Court's capital budget. For these reasons, the Rayne City Court is a component unit of the City of Rayne. For the year ended September 30, 1999, the City of Rayne has included this component unit in their financial statements.

Fund Accounting:

The accounting system of the Rayne City Court is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on certain activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The funds maintained by the Court consist of the following major categories:

**General Fund**—The general fund derives its revenues from charges made through the criminal court system and the civil court system, and expends these funds for certain operations of the court.

**Agency Funds**—Agency funds are used to account for assets held by the Court as an agent for other governments, individuals, or funds. The court maintains two agency funds:

**Trust Fund**—The Trust Fund collects on judgements, traffic fines and receives traffic bonds pending final settlement. The Trust Fund makes payments in settlements of suits, and the traffic bonds are either refunded, or paid out as fines and court costs. The court costs are paid to the General Fund and the fine portion is paid to another government agency on traffic fines and forfeited traffic bonds.

**Marshall's Trust Fund**—This agency fund accounts for the collection of worthless checks and fines and court costs on State charges. Payments are made to other governmental agencies and for restitution on the worthless checks.

Basis of Accounting:

The modified accrual basis of accounting is utilized for the General Fund whereby revenues are recognized when they become available and measurable and expenditures when they are incurred.

Fixed Assets:

The fixed assets represent a summary of movable capital acquisition assets purchased by Rayne City Court. Movable property is valued at historical acquisition cost except where otherwise noted. No depreciation has been provided for any general fixed assets and presentation of this account information is not intended to purport them as available resources for present or future operations.

Vacation and Sick Leave:

The Rayne City Court has no vacation or sick leave policies as of September 30, 1999.

Total Column on Combined Statements:

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to consolidation.



RAYNE CITY COURT  
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
September 30, 1999

Note 2. Cash and Cash Equivalents

Cash consists of funds in non-interest bearing checking accounts. The Rayne City Court has no cash equivalents such as time deposits and money market accounts.

Note 3. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from these estimates.

Note 4. Deposits with Financial Institutions

The Rayne City Court bank balances of deposits with financial institutions amounted to \$ 41,742 at September 30, 1999 and are fully insured.

Note 5. Changes in General Fixed Assets

A summary of the changes in the general fixed assets is as follows:

	Balance Sept. 30, <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	Balance Sept. 30, <u>1999</u>
Office Equipment	<u>\$ 6,145</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 6,145</u>

Note 6. Expenses of Rayne City Court Not Included in This Report

The accompanying financial statements do not include certain expenses of the Rayne City Court which are paid out of the funds of the City of Rayne.

Note 7. Related Party Transactions

At September 30, 1999 there are no related party transactions and related amounts receivable or payable.

Note 8. Litigation

The Rayne City Court has no threatened or pending litigation against it at September 30, 1999.

Note 9 Year 2000 Issue

The Rayne City Court is preparing for the impact of the year 2000 on their operations. As of September 30, 1999 the Rayne City Court was working with a computer specialist to analyze the City's possible hardware and software problems associated with the year 2000 issue.

Note 10 Prior Period Adjustment

The prior period adjustment of \$675 and \$(344) resulted from voiding old outstanding checks and the correction of a posting error.

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

The Honorable James M. Cunningham III,  
City Judge,  
Rayne City Court  
Rayne, Louisiana

We have audited the financial statements of Rayne City Court, as of and for the year ended September 30, 1999, and have issued our report thereon dated February 10, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

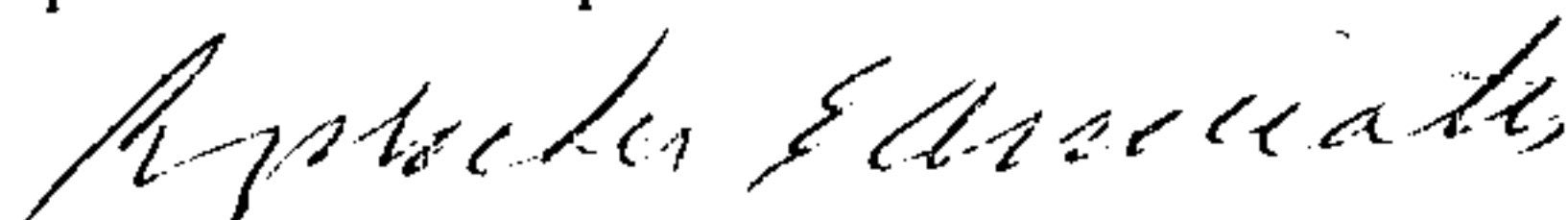
### Compliance

As part of obtaining reasonable assurance about whether Rayne City Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Rayne City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the office of the legislative auditor. However, this report is a matter of public record and its distribution is not limited.



Brupbacher & Associates  
A Professional Accounting Corporation

Rayne, Louisiana  
February 10, 2000

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**SUPPLEMENTARY INFORMATION**

RAYNE CITY COURT  
RAYNE, LOUISIANA

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS  
Year Ended September 30, 1999

With Comparative Totals for Year Ended September 30, 1998

	Criminal Court Account	Civil Court Account	Trust Account	Marshall's Trust Account	Fine Account
<b>Cash Receipts:</b>					
City Court Fees	\$ 70,052	\$ -	\$ -	\$ -	\$ -
Fine Collections	-	-	-	-	106,503
Account Transfer	-	-	-	-	(47,193)
State Court Fees	-	-	-	38,411	-
Civil Court Fees	-	38,638	-	-	-
Miscellaneous	-	-	118	-	-
Restitution Funds	-	-	40,491	-	-
<b>TOTAL</b>	<b>\$ 70,052</b>	<b>\$ 38,638</b>	<b>\$ 40,609</b>	<b>\$ 38,411</b>	<b>\$ 59,310</b>
<b>Cash Disbursements:</b>					
Convention Expenses	\$ 9,335	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	1,235	-	-	-	-
Indigent Defender Fund	23,057	-	-	6,290	-
Crime Lab	863	-	-	2,289	-
Marshall's Service	8,455	7,873	1,901	2,318	-
Clerk Fees	6,604	-	-	-	-
Miscellaneous	889	6	6	67	82
Recording Fees	1,593	7,482	10	532	-
Inauguration Expense	-	-	-	-	-
Law Enforcement Commission	3,595	-	-	2,174	-
Restitution	-	-	37,989	11,496	-
City Court	-	-	-	4,813	-
Office Expenses	1,562	-	-	-	-
Reparation Fund	3,839	-	-	-	-
Fines and Refunds	1,454	1,149	472	1,388	66,442
Witness Fund	3,160	-	-	232	-
District Attorney	713	-	-	4,626	-
Judges Retirement	1,963	-	-	-	-
Withdrawals by Judge	-	18,767	-	-	-
<b>TOTAL</b>	<b>\$ 68,317</b>	<b>\$ 35,277</b>	<b>\$ 40,378</b>	<b>\$ 36,225</b>	<b>\$ 66,524</b>
Excess (Deficiency) of disbursements over cash receipts	\$ 1,735	\$ 3,361	\$ 231	\$ 2,186	\$ (7,214)
Cash--beginning of year	4,538	10,340	1,162	6,564	18,507
Prior Period Adjustment	675	-	-	(344)	-
Cash--End of year	<u>\$ 6,948</u>	<u>\$ 13,701</u>	<u>\$ 1,393</u>	<u>\$ 8,406</u>	<u>\$ 11,293</u>

TOTALS	
1999	1998
\$ 70,052	\$ 52,352
106,503	61,579
(47,193)	(51,642)
38,411	29,751
38,638	36,831
118	-
40,491	78,443
<u>\$ 247,020</u>	<u>\$ 207,314</u>
\$ 9,335	\$ 10,675
1,235	1,325
29,347	24,161
3,152	4,300
20,547	18,223
6,604	6,225
1,050	1,864
9,617	8,380
-	-
5,769	4,338
49,485	39,779
4,813	5,100
1,562	1,046
3,839	2,013
70,905	45,495
3,392	3,318
5,339	3,702
1,963	1,695
-	-
18,767	18,623
<u>\$ 246,721</u>	<u>\$ 200,262</u>
\$ 299	\$ 7,052
41,111	34,059
331	-
<u>\$ 41,741</u>	<u>\$ 41,111</u>

RAYNE CITY COURT  
RAYNE, LOUISIANA

Schedule of Corrective Action Taken on Prior Year Findings  
Year Ended September 30, 1997

For the year ended September 30, 1998, there were no findings or questioned costs noted.



RAYNE CITY COURT  
RAYNE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended September 30, 1999

Part 1. Summary of Auditor's Results

Auditor's Report - Financial Statements

An unqualified opinion has been issued on the Rayne City Court's financial statements as of and for the year ended September 30, 1999.

Material Noncompliance - Financial Reporting

The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

Reportable Conditions - Financial Reporting

The results of our tests disclosed no matters involving the internal control over financial reporting.

RAYNE CITY COURT  
RAYNE, LOUISIANA

*Corrective Action Plan*  
Year Ended September 30, 1999

For the year ended September 30, 1999 there were no findings or questioned costs noted.