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CITY COURT OF KAPLAN

FINANCIAL REPORT

JUNE 30, 1999

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

Release Date **FEB 16 2000**

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BROUSSARD, POCHE', LEWIS & BREAUX, L.L.P.

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INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Reule P. Bourque,
City Judge
City Court of Kaplan, Louisiana

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We have compiled the accompanying general-purpose financial statements of the City Court of Kaplan, Louisiana, as of and for the year ended June 30, 1999, and the accompanying supplementary schedules, as listed in the table of contents. The financial statements and supplementary schedules, which are presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of the management of the City Court of Kaplan. We have not audited or reviewed the accompanying general-purpose financial statements and supplementary schedules and, accordingly, we do not express an opinion or any other form of assurance on them.

In accordance with the *Louisiana Government Audit Guide* and the provisions of state law, we have issued a report dated December 23, 1999, on the results of our agreed-upon procedures.

Broussard, Poche', Lewis & BreauX, L.L.P.

Retired:

Sidney L. Broussard, CPA 1980
Leon K. Poche, CPA 1984
James H. BreauX, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
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Crowley, Louisiana
December 23, 1999

*Members of American Institute of
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GENERAL-PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

CITY COURT OF KAPLAN, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1999
See Accountant's Compilation Report

ASSETS	Governmental Fund Types		Fiduciary Fund Type	Account Group General Fixed Assets	Total (Memorandum Only)
	General	Special Revenue	Agency		
Cash and cash equivalents	\$ 17,197	\$ 2,655	\$ 24,200	\$ -	\$ 44,052
Due from other funds	8,413	316	15,161	-	23,890
Other receivables	-	-	16,284	-	16,284
Fixed assets	-	-	-	16,239	16,239
Total assets	<u>\$ 25,610</u>	<u>\$ 2,971</u>	<u>\$ 55,645</u>	<u>\$ 16,239</u>	<u>\$100,465</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 2,127	\$ -	\$ 14,572	\$ -	\$ 16,699
Due to other funds	10,099	150	13,641	-	23,890
Due to other governmental units	-	-	20,681	-	20,681
Due to local government	-	-	4,926	-	4,926
Other payables	-	-	1,825	-	1,825
Total liabilities	<u>\$ 12,226</u>	<u>\$ 150</u>	<u>\$ 55,645</u>	<u>\$ -</u>	<u>\$ 68,021</u>
FUND EQUITY					
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ 16,239	\$ 16,239
Fund balances	<u>13,384</u>	<u>2,821</u>	<u>-</u>	<u>-</u>	<u>16,205</u>
Total fund equity	<u>\$ 13,384</u>	<u>\$ 2,821</u>	<u>\$ -</u>	<u>\$ 16,239</u>	<u>\$ 32,444</u>
Total liabilities and fund equity	<u>\$ 25,610</u>	<u>\$ 2,971</u>	<u>\$ 55,645</u>	<u>\$ 16,239</u>	<u>\$100,465</u>

See Notes to Financial Statements.

CITY COURT OF KAPLAN, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1999
See Accountant's Compilation Report

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Court costs - city fines	\$ 10,351	\$ 2,650	\$ 13,001
Court costs - state fines	5,340	601	5,941
Appropriation - City of Kaplan General Fund	5,100	-	5,100
Miscellaneous	<u>1,011</u>	<u>-</u>	<u>1,011</u>
Total revenues	<u>\$ 21,802</u>	<u>\$ 3,251</u>	<u>\$ 25,053</u>
Expenditures:			
General government:			
Supplemental pay	\$ 1,000	\$ -	\$ 1,000
Insurance benefits	1,920	-	1,920
Dues, subscriptions, and publications	2,282	-	2,282
Postage and printing	1,917	-	1,917
Seminars	4,537	-	4,537
Supplies	2,599	-	2,599
Telephone	1,298	-	1,298
Repairs and maintenance	1,692	-	1,692
Miscellaneous	816	-	816
Witness fees	-	2,350	2,350
Capital outlay	<u>199</u>	<u>-</u>	<u>199</u>
Total expenditures	<u>\$ 18,260</u>	<u>\$ 2,350</u>	<u>\$ 20,610</u>
Excess of revenues over expenditures	\$ 3,542	\$ 901	\$ 4,443
Fund balances, beginning	<u>9,842</u>	<u>1,920</u>	<u>11,762</u>
Fund balances, ending	<u>\$ 13,384</u>	<u>\$ 2,821</u>	<u>\$ 16,205</u>

See Notes to Financial Statements.

CITY COURT OF KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The general-purpose financial statements of the City Court of Kaplan, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Court are described below:

Financial reporting entity:

The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Based on the foregoing criteria, the following fund is not considered part of the City Court of Kaplan, Louisiana, and is thus excluded from the accompanying financial statements for the reason noted:

The City Court of Kaplan, Louisiana, operates a Civil Court Fund under the jurisdiction of the City Judge in addition to the criminal court funds. However, the Civil Court Fund is not considered a component unit due to legal restrictions.

The City Court of Kaplan, Louisiana, is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the Court is operated under the directorship of the Kaplan City Judge who is an elected public official and has decision-making authority, the ability to significantly influence operations, and primary accountability for fiscal matters.

CITY COURT OF KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Basis of presentation - fund accounting:

The accounts of the City Court of Kaplan are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund or account group are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

Governmental Funds

General Fund:

The general fund is the general operating fund of the Court and accounts for all financial resources except those required to be accounted for in another fund. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the general fund.

Special Revenue Fund:

The special revenue fund is used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Agency Funds:

Agency Funds are used to account for assets held by the Court in a trustee capacity or as an agent for individuals, other governments, and/or other funds. Agency funds are clearing accounts used to account for assets held for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Group

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

CITY COURT OF KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized with general fixed assets. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the general fixed assets account group.

All fixed assets are stated on the basis of historical cost. An asset acquired through gift or donation is recorded at its estimated fair value at time of donation.

Basis of accounting - measurement focus:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements; measurement focus refers to what is being measured. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental fund types and agency funds. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule

CITY COURT OF KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

Encumbrances:

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the Court.

Cash and cash equivalents:

For purposes of reporting, the Court considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Total columns on combined statements:

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Use of 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 at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Interfund receivables and payables:

Short-term amounts owed between funds are classified as "Due to/from other funds."

Transactions between funds:

Legally authorized transfers are treated as operating transfers and are included in the results of operations.

CITY COURT OF KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 2. Cash

For reporting purposes, cash consists of demand deposits. The Court may invest in United States bonds, treasury notes, or certificates, or time certificates of deposit of state banks having their principal office in the State of Louisiana, or direct security repurchase agreements of any book, or any other federally insured investment. The Court may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at June 30, 1999, were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Cash and cash equivalents	<u>\$ 44,052</u>	<u>\$ 44,052</u>	<u>\$ -</u>

Note 3. Other Required Individual Fund Disclosures

Generally accepted accounting principles require disclosure, as part of the Combined Statements - Overview, of certain information concerning individual funds including individual fund interfund receivable and payable balances. Such balances at June 30, 1999, include:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 8,413	\$ 10,099
Special Revenue Fund	316	150
Agency Funds:		
State Fines Fund	775	3,511
City Fines Fund	592	9,258
Bond Fund	-	872
Indigent Defender Fund	<u>13,794</u>	<u>-</u>
Totals	<u>\$ 23,890</u>	<u>\$ 23,890</u>

Note 4. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance, June 30, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance, June 30, 1999</u>
Equipment	<u>\$ 16,040</u>	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 16,239</u>

CITY COURT OF KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 5. Changes in Agency Funds

A summary of changes in agency funds is as follows:

	Balance, June 30, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, June 30, <u>1999</u>
Assets:				
Cash and cash equivalents	\$ 22,208	\$147,822	\$145,830	\$ 24,200
Due from other funds	15,161	-	-	15,161
Other receivables	<u>16,284</u>	<u>-</u>	<u>-</u>	<u>16,284</u>
Total assets	<u>\$ 53,653</u>	<u>\$147,822</u>	<u>\$145,830</u>	<u>\$ 55,645</u>
Liabilities:				
Accounts payable	\$ 12,749	\$ 44,918	\$ 43,095	\$ 14,572
Due to other funds	13,338	18,942	18,639	13,641
Due to other governmental units	20,384	39,370	39,073	20,681
Due to local government	5,347	44,592	45,013	4,926
Other payables	<u>1,835</u>	<u>-</u>	<u>10</u>	<u>1,825</u>
Total liabilities	<u>\$ 53,653</u>	<u>\$147,822</u>	<u>\$145,830</u>	<u>\$ 55,645</u>

Note 6. Per Diem Paid to Elected Officials

The City Judge did not receive any compensation from Court funds.

Note 7. Other Receivables

Included in other receivables is \$13,241 which represents missing cash receipts from July, 1993 to July, 1995.

Note 8. Due to Other Governmental Units

Included in due to other governmental units is \$16,837 which represents amounts collected by the Court from 1993 to 1995 for the Indigent Defender Board and not remitted.

CITY COURT OF KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Note 9. Year 2000 Issue

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the Court's operations as early as fiscal year 1999.

The Court has identified and replaced some of its existing computer systems and other electronic equipment that may be affected by the Year 2000 issue and that are necessary in conducting the Court's operations and is in the process of replacing other such systems and equipment. Based upon this, the Court is in the remediation, validation, and testing stages.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Court is or will be year 2000 ready, or that parties with whom the Court does business will be year 2000 ready.

SUPPLEMENTARY INFORMATION

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FIDUCIARY FUNDS

AGENCY FUNDS

Agency funds are purely custodial and do not involve the measurement of results of operations. The City Court of Kaplan has the following agency funds:

State Fines Fund - to account for the receipt and distribution of state fines and court costs.

City Fines Fund - to account for the receipt and distribution of city fines and court costs.

Bond Fund - to account for the receipt and distribution of bonds and other collections.

Indigent Defender Fund - to account for the receipt and distribution of indigent defender board fees.

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CITY COURT OF KAPLAN, LOUISIANA

COMBINING BALANCE SHEET -
ALL AGENCY FUNDS

June 30, 1999

See Accountant's Compilation Report

ASSETS	State Fines <u>Fund</u>	City Fines <u>Fund</u>	Bond <u>Fund</u>	Indigent Defender <u>Fund</u>	<u>Total</u>
Cash and cash equivalents	\$ 4,732	\$ 6,869	\$ 12,599	\$ -	\$ 24,200
Due from other funds	775	592	-	13,794	15,161
Other receivables	<u>3,169</u>	<u>8,160</u>	<u>1,912</u>	<u>3,043</u>	<u>16,284</u>
Total assets	<u>\$ 8,676</u>	<u>\$ 15,621</u>	<u>\$ 14,511</u>	<u>\$ 16,837</u>	<u>\$ 55,645</u>
LIABILITIES					
LIABILITIES					
Accounts payable	\$ 303	\$ 630	\$ 13,639	\$ -	\$ 14,572
Due to other funds	3,511	9,258	872	-	13,641
Due to other governmental units	1,714	2,130	-	16,837	20,681
Due to local government	1,967	2,959	-	-	4,926
Other payables	<u>1,181</u>	<u>644</u>	<u>-</u>	<u>-</u>	<u>1,825</u>
Total liabilities	<u>\$ 8,676</u>	<u>\$ 15,621</u>	<u>\$ 14,511</u>	<u>\$ 16,837</u>	<u>\$ 55,645</u>

CITY COURT OF KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
STATE FINES FUND

Year Ended June 30, 1999
See Accountant's Compilation Report

ASSETS	Balance, June 30, 1998	<u>Additions</u>
Cash and cash equivalents	\$ 3,984	\$ 39,200
Due from other funds	775	-
Other receivables	<u>3,169</u>	<u>-</u>
Total assets	<u>\$ 7,928</u>	<u>\$ 39,200</u>
LIABILITIES		
Accounts payable	\$ 295	\$ 2,588
Due to other funds	3,280	5,941
Due to other governmental units	1,295	14,945
Due to local government	1,877	15,726
Other payables	<u>1,181</u>	<u>-</u>
Total liabilities	<u>\$ 7,928</u>	<u>\$ 39,200</u>

<u>Reductions</u>				
<u>Transfers to Other Funds</u>	<u>Transfers to Other Governmental Units</u>	<u>Transfers to Local Government</u>	<u>Transfers to Other Agencies</u>	<u>Balance, June 30, 1999</u>
\$ 5,710	\$ 14,526	\$ 15,636	\$ 2,580	\$ 4,732
-	-	-	-	775
-	-	-	-	<u>3,169</u>
<u>\$ 5,710</u>	<u>\$ 14,526</u>	<u>\$ 15,636</u>	<u>\$ 2,580</u>	<u>\$ 8,676</u>
\$ -	\$ -	\$ -	\$ 2,580	\$ 303
5,710	-	-	-	3,511
-	14,526	-	-	1,714
-	-	15,636	-	1,967
-	-	-	-	<u>1,181</u>
<u>\$ 5,710</u>	<u>\$ 14,526</u>	<u>\$ 15,636</u>	<u>\$ 2,580</u>	<u>\$ 8,676</u>

CITY COURT OF KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
CITY FINES FUND

Year Ended June 30, 1999

See Accountant's Compilation Report

ASSETS	Balance, <u>June 30, 1998</u>	<u>Additions</u>
Cash and cash equivalents	\$ 7,453	\$ 73,117
Due from other funds	592	-
Other receivables	<u>8,160</u>	<u>-</u>
Total assets	<u>\$ 16,205</u>	<u>\$ 73,117</u>
LIABILITIES		
Accounts payable	\$ 643	\$ 6,825
Due to other funds	9,186	13,001
Due to other governmental units	2,252	24,425
Due to local government	3,470	28,866
Other payables	<u>654</u>	<u>-</u>
Total liabilities	<u>\$ 16,205</u>	<u>\$ 73,117</u>

<u>Reductions</u>				
<u>Transfers to Other Funds</u>	<u>Transfers to Other Governmental Units</u>	<u>Transfers to Local Government</u>	<u>Transfers to Other Agencies</u>	<u>Balance, June 30, 1999</u>
\$ 12,929	\$ 24,547	\$ 29,377	\$ 6,848	\$ 6,869
-	-	-	-	592
-	-	-	-	<u>8,160</u>
<u>\$ 12,929</u>	<u>\$ 24,547</u>	<u>\$ 29,377</u>	<u>\$ 6,848</u>	<u>\$ 15,621</u>
\$ -	\$ -	\$ -	\$ 6,838	\$ 630
12,929	-	-	-	9,258
-	24,547	-	-	2,130
-	-	29,377	-	2,959
-	-	-	10	<u>644</u>
<u>\$ 12,929</u>	<u>\$ 24,547</u>	<u>\$ 29,377</u>	<u>\$ 6,848</u>	<u>\$ 15,621</u>

CITY COURT OF KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
BOND FUND

Year Ended June 30, 1999

See Accountant's Compilation Report

ASSETS	Balance, June 30, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, June 30, <u>1999</u>
Cash and cash equivalents	\$ 10,771	\$ 35,505	\$ 33,677	\$ 12,599
Other receivables	<u>1,912</u>	<u>-</u>	<u>-</u>	<u>1,912</u>
Total assets	<u>\$ 12,683</u>	<u>\$ 35,505</u>	<u>\$ 33,677</u>	<u>\$ 14,511</u>
LIABILITIES				
Accounts payable	\$ 11,811	\$ 35,505	\$ 33,677	\$ 13,639
Due to other funds	<u>872</u>	<u>-</u>	<u>-</u>	<u>872</u>
Total liabilities	<u>\$ 12,683</u>	<u>\$ 35,505</u>	<u>\$ 33,677</u>	<u>\$ 14,511</u>

CITY COURT OF KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 INDIGENT DEFENDER FUND
 Year Ended June 30, 1999
 See Accountant's Compilation Report

ASSETS	Balance, June 30, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, June 30, <u>1999</u>
Due from other funds	\$ 13,794	\$ -	\$ -	\$ 13,794
Other receivables	<u>3,043</u>	<u>-</u>	<u>-</u>	<u>3,043</u>
Total assets	<u>\$ 16,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,837</u>
 LIABILITIES				
Due to other governmental units	<u>\$ 16,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,837</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations.

CITY COURT OF KAPLAN, LOUISIANA
GENERAL FIXED ASSET ACCOUNT GROUP

STATEMENT OF CHANGES GENERAL FIXED ASSETS
Year Ended June 30, 1999
See Accountant's Compilation Report

	Balance, June 30, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, June 30, <u>1999</u>
General fixed assets, at cost:				
Equipment	<u>\$ 16,040</u>	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 16,239</u>
Investment in general fixed assets	<u>\$ 16,040</u>	<u>\$ 199</u>	<u>\$ -</u>	<u>\$ 16,239</u>



BROUSSARD, POCHE, LEWIS & BREAU, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Reule P. Bourque,
City Judge
City Court of Kaplan, Louisiana

Lafayette, LA
(318) 988-4930

Opelousas, LA
(318) 942-5217

Abbeville, LA
(318) 898-1497

New Iberia, LA
(318) 364-4554

Church Point, LA
(318) 684-2855

Eunice, LA
(318) 457-0071

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 Kaplan, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the City Court of Kaplan, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1999, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Lawrence A. Gruner, CPA*
Eugene C. Gilder, CPA*
Donald W. Kelley, CPA*
Herbert Lemoine II, CPA*
Frank A. Stagno, CPA*
Scott J. Broussard, CPA*
E. Charles Alshire, CPA*
Kenneth R. Dugas, CPA*
P. John Blanchet III, CPA*
Stephen L. Lambousy, CPA*
Craig C. Babiniaux, CPA*
Peter C. Borrello, CPA*
Michael P. Crochet, CPA*
George J. Truppey III, CPA*
Daniel E. Gilder, CPA*
Gregory B. Milton, CPA*
S. Scott Soileau, CPA*
Patrick D. McCarthy, CPA*
Martha B. Wyatt, CPA*

Public Bid Law

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

There were no expenditures made during the year which exceeded \$15,000 for material and supplies or \$100,000 for public works.

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 list including the noted information.

Retired:
Subey L. Broussard, CPA 1980
Leon K. Poche, CPA 1984
James H. Breaux, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberly, CPA* 1995
Rodney L. Savoy, CPA* 1996
Leroy G. Broussard, CPA* 1996

Members of American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

The Honorable Reule P. Bourque,
City Judge
City Court of Kaplan, Louisiana

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

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

There were no procedures applicable to budgeting performed since City Courts are exempt from adopting budgets.

Accounting and Reporting

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

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

We examined supporting documentation for each of the six selected 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 six 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 proper approval.

Meetings

There were no procedures applicable to meetings due to City Courts do not hold public meetings as do other governmental boards.

Debt

6. 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 inspected copies of all bank deposit slips for the period under examination and

The Honorable Reule P. Bourque,
City Judge
City Court of Kaplan, Louisiana

noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

7. 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.

The employees of the City Court of Kaplan are paid by the City of Kaplan and the Vermilion Parish Police Jury, therefore the Court has no payroll expenditures. We inspected the expenditures of the Court and noted three disbursements to the Court employees totaling \$1,000 which may represent bonuses.

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 City Court of Kaplan, Louisiana, 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.

BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana
December 23, 1999

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

20 DECEMBER 1999 (Date Transmitted)

BROUSSARD, POCHE', LEWIS & BREAUX

CERTIFIED PUBLIC ACCOUNTANTS

POST OFFICE DRAWER 307

CROWLEY, LOUISIANA 70527-0307

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 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 regulation 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) 20 DECEMBER 1999

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 [] 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 [] 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 [] 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 []

Accounting and Reporting

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

Yes No

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

Yes No

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

Yes No

Meetings

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

Yes No N/A

Debt

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

Yes No

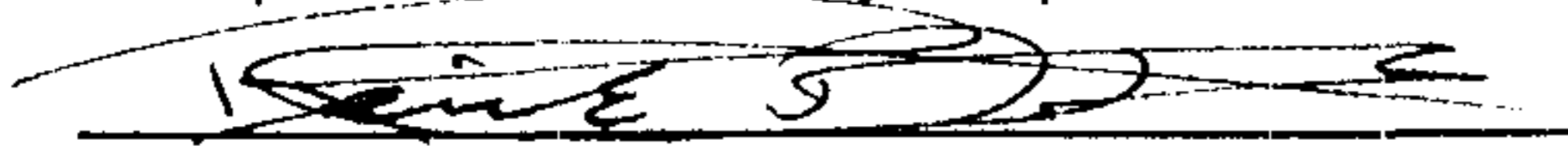
Advances and Bonuses

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

Yes No

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

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

 JUDGE 20 DECEMBER 1999 Date

Treasurer _____ Date

President _____ Date

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1999 DEC 30 AM 11:26

CITY COURT OF KAPLAN

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended June 30, 1999

Advances and Bonuses

Payments of \$850 were made
to Court employees which
may represent bonuses.

The Court considers these payments
part of the employees' normal
salary.

CITY COURT OF KAPLAN

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended June 30, 1999

Advances and Bonuses

Payments of \$1,000 were made to Court employees which may represent bonuses. We recommend that this amount be paid to the employees with their regular payroll checks and not as a one-time payment.

The Court considers these payments part of the employees' normal salary.

Responsible Party: Judge Reule P. Bourque