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**CITY COURT OF RAYNE, LOUISIANA**

**Financial Report**

**Year Ended September 30, 2013**

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 reports are 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 4-28-13

**CITY COURT OF BAYNE, LOUISIANA**

**Annual Financial Statements  
As of and for the Year Ended September 30, 2009**

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**CITY COURT OF RAYNE, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**  
**SEPTEMBER 30, 2005**

Our discussion and analysis of City Court of Rayne, Louisiana's financial performance provides an overview of the City Court's financial activities for the fiscal year ended September 30, 2005. Please read it in conjunction with the City's financial statements, which begin on page 7.

**FINANCIAL HIGHLIGHTS**

The City Court's net assets increased by \$3,658 or 4%.

The City Court's total program revenues were \$114,468 in 2005 compared to \$109,759 in 2004 an increase of 4%.

During the year ended September 30, 2005, the City Court had total expenses of \$111,348.

**USING THIS ANNUAL REPORT**

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 7 and 8) provide information about the activities of the City Court as a whole. Fund Financial statements start on page 9. The City Court judge is an independently elected official. However, the City Court is fiscally dependent on the City of Rayne for office space, courtrooms, and related utility costs, as well as substantially all funding of salary and related employee benefit costs. Because the City Court is fiscally dependent on the City of Rayne, the City Court was determined to be a component unit of the City of Rayne. The accompanying financial statements present information only on the funds maintained by the City Court.

**Reporting the Funds Maintained by the City Court as a Whole**

**The Statement of Net Assets and the Statement of Activities**

Our analysis of the funds maintained by the City Court as a whole begins on Page 9. One of the most important questions asked about the City Court's finances is "Is the City Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the funds maintained by the City Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. Amounts of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City Court's net assets and changes in them. You can think of the City Court's net assets – the difference between assets and liabilities – as one way to measure the City Court's financial health, or financial position. Over time, increases or decreases in the City Court's net assets are one indicator of whether its financial health is improving or deteriorating.

In the Statement of Net Assets and the Statement of Activities, we record the funds maintained by the City Court as governmental activities.

Governmental activities – all of the expenses paid from the funds maintained by the City Court are reported here, which consists primarily of certain materials and supplies, travel, and other program services. These program expenses are paid out of the City of Rayne's budget for judicial expenses. Fees, fines for services and interest income finance most of these activities.

## CITY COURT OF RAYNE, LOUISIANA

### MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) SEPTEMBER 30, 2003

#### Reporting the Most Significant Funds Maintained by the City Court

Our analysis of the major funds maintained by the City Court begins on page 9. The fund financial statements begin on page 9 and provide detailed information about the most significant funds maintained by the City Court – not the City Court as a whole. The City Court's governmental funds use the following accounting approaches:

**Governmental funds** – All of the City Court's expenses are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that are readily in converted to cash. The governmental fund statements provide a detailed short-term view of the City Court's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain City Court expenses. We describe the relationship between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements, there are no reconciliation items at September 30, 2003.

#### The City Court as Trustee

The City Court is the trustee, or fiduciary, for its civil division and traffic violation bureau funds. All of the City Court's fiduciary activities are reported in a separate Statement of Fiduciary Net Assets on page 13. We exclude those activities from the City Court's other financial statements because the City Court cannot use those assets to finance its operations. The City Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

A formal budget process, in accordance with state law, will be implemented for those funds maintained by the City Court. Informal income budgets are prepared.

It is anticipated that the governmental funds' fund balances will increase modestly by the end of 2003. For those funds maintained by the City Court, the City Court will use those revenues for program costs which are not budgeted by the City of Rayne for the City Court. The City Court has added no major new programs or initiatives to be funded in 2003.

#### CONTACTING THE CITY COURT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the financials for those funds maintained by the City Court and to show the City Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Court of Rayne, 301 E. Louisiana Avenue, Rayne, Louisiana 70578.

Respectfully,  
Honorable James Cunningham, Judge  
City Court of Rayne, Louisiana

# Brupbacher & Associates

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CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 401 The Boulevard Suite B • Rayne, Louisiana 70578 • (504) 334-1251 FAX (504) 334-1942

## INDEPENDENT AUDITORS REPORT

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

We have audited the accompanying basic financial statements of the City Court of Rayne, a component unit of City of Rayne, as of and for the year ended September 30, 2003. These basic financial statements are the responsibility of the City Court of Rayne's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These 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 basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Rayne, Louisiana at September 30, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the basic financial statements, the City adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments*, Statement No. 33, *Accounting and Financial Reporting for Interchange Transactions*, Statement No. 32, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments - Omnibus*, Statement No. 31, *Certain Financial Statement Note Disclosures*, and Interpretation No. 4, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*. This results in a change in the format and content of the basic financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2004 on our consideration of the City Court of Rayne's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and the required supplementary information on pages 2 and 3 is not a required part of the basic financial statements but is supplementary information required by the Governmental Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express an opinion on it.

BRUPBACHER & ASSOCIATES  
MEMBER OF  
SERVISIS SERVICES LLC  
7070 BOULEVARD  
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RAYNE, LOUISIANA 70578

The Honorable James Cunningham, Judge  
City Court of Rayne, Louisiana

Our audit was conducted for the purpose of forming an opinion on the basic 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 basic financial statements of the City Court of Rayne. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Drybacher & Associates*

Drybacher & Associates  
A Professional Accounting Corporation

Rayne, Louisiana  
March 11, 2004

## **Basic Financial Statements**

## CITY COURT OF BATON ROUGE, LOUISIANA

## STATEMENT OF NET ASSETS

September 30, 2020

	General Fund
<b>ASSETS</b>	
Cash and cash equivalents	\$ 31,912
Receivables	-
Inventory	1,631
Prepaid	-
Capital assets, net of accumulated depreciation	-
<b>Total Assets</b>	<b><u>\$ 33,543</u></b>
<b>LIABILITIES</b>	
<b>Liabilities</b>	
Cash overdraft	\$ -
Accounts payable	1,631
Salaries and benefits payable	-
Deferred revenues	-
Long-term liabilities	-
Due within one year	-
Due after one year	-
<b>Total Liabilities</b>	<b><u>\$ 1,631</u></b>
<b>NET ASSETS</b>	
Unassigned	<u>\$ 31,912</u>
<b>Total Net Assets</b>	<b><u>\$ 33,543</u></b>

The accompanying notes are an integral part of this statement.



## CITY COURT OF BAYNE, LOUISIANA

## STATEMENT OF ACTIVITIES

September 30, 2003

	General Fund
<b>GOVERNMENTAL ACTIVITIES</b>	
<b>EXPENSES</b>	
Salaries:	
Travel and professional development	\$ 10,179
Operating services	90,899
Office expenses	2,518
Total Expenses	<u>\$ 103,596</u>
<b>PROGRAM REVENUES</b>	
Costs allowed for cost	\$ 114,603
Other charges for services	
Net Program Expenses	<u>\$ 114,603</u>
Change in Net Assets	<u>\$ 1,007</u>
Net Assets - Beginning of the Year	\$ 98,228
Net Assets - End of Year	\$ 99,235

The accompanying notes are an integral part of this statement.

## **Fund Financial Statements**

## CITY COURT OF BAYNE, LOUISIANA

## STATEMENT OF FIDUCIARY NET ASSETS

September 30, 2080

	Deposit Fund
<b>ASSETS</b>	
Cash and cash equivalents	\$ 20,000
Investments	-
Receivables	-
Total Assets	<u>\$ 20,000</u>
<b>LIABILITIES</b>	
Liabilities	
Accounts payable	\$ 10,000
Fund for claims/pending court action	10,000
Total Liabilities	<u>\$ 20,000</u>

The accompanying notes are an integral part of this statement.

## CITY COURT OF BATON ROUGE, LOUISIANA

## STATEMENT OF CHANGES IN JUDICIALARY NET ASSETS

September 30, 2005

	Deposits Fund
<b>ADDITIONS</b>	
Deposits	\$ 238,180
Total Additions	<u>\$ 238,180</u>
<b>DEDUCTIONS</b>	
Accounts Disbursed	\$ 333,831
Total Deductions	<u>\$ 333,831</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 7,349</u>
Net Assets - Beginning	<u>\$ 8,276</u>
Net Assets - Ending	<u>\$ 15,625</u>

The accompanying notes are an integral part of this statement.

## CITY COURT OF BAYNE, LOUISIANA

## GOVERNMENTAL FUND-BALANCE SHEET

September 30, 2008

	Deposit
	<u>Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 30,157
Investments	-
Receivables	-
Total Assets	<u>\$ 30,157</u>
<b>LIABILITIES</b>	
Liabilities	
Accounts payable	\$ 18,683
Balance other pending court action	11,474
Total Liabilities	<u>\$ 30,157</u>

The accompanying notes are an integral part of this statement.

## CITY COURT OF LAYNE, LOUISIANA

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
 FUND-BALANCE  
 September 30, 2003

	Deposit Fund
<b>ADDITIONS</b>	
Deposits	\$ 298,136
Total Additions	<u>\$ 298,136</u>
<b>DEDUCTIONS</b>	
Amounts Encumbered	\$ 222,811
Total Deductions	<u>\$ 222,811</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 75,325</u>
Net Assets - Beginning	<u>\$ 4,276</u>
Net Assets - Ending	<u>\$ 11,331</u>

The accompanying notes are an integral part of this statement.

## **Notes to the Financial Statements**

## CITY COURT OF RAYNE, LOUISIANA

### NOTES TO THE BASIC FINANCIAL STATEMENTS

September 30, 2003

#### Note 1. Summary of Significant Accounting Policies

##### Basis of Presentation

The accompanying basic financial statements of the City Court of Rayne, Louisiana 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.

##### 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 City Court of Rayne is fiscally dependent on the City of Rayne for office space and resources. The City of Rayne also has approval authority over the City Court's capital budget. For those reasons, the City Court of Rayne is a component unit of the City of Rayne. For the year ended September 30, 2003, the City of Rayne has included this component unit in their financial statements.

##### Fund Accounting

The accounting system of the City Court of Rayne 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.

**Fiduciary Funds**—Fiduciary 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 judgments, traffic fines and receives traffic bonds pending final sentences. 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 governmental 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 remittances 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.

##### Vacation and Sick Leave

The City Court of Rayne has no vacation or sick leave policies as of September 30, 2003.



## CITY COURT OF RAYNE, LOUISIANA

### NOTES TO FINANCIAL STATEMENTS

September 30, 2003

#### **Note 2. Government-Wide Financial Statements (GWFS)**

The columns labeled Statement of Net Assets (Exhibit A) and the columns labeled Statement of Activities (Exhibit B) display information about the court as a whole. These statements include all the financial activities of the court. Information contained in these columns reflect the economic resources management 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*.

#### **Reconciliation**

There are no reconciliation items at September 30, 2003.

#### **Note 3. Cash and Cash Equivalents**

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

#### **Note 4. 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 5. Deposits with Financial Institutions**

The City Court of Rayne bank balances of deposits with financial institutions amounted to \$ 95,046 at September 30, 2003 and are fully insured.

#### **Note 6. Capital Assets**

All Capital Assets are maintained and owned by the City of Rayne.

#### **Note 7. Expenses of City Court of Rayne Not Included in This Report**

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

#### **Note 8. Related Party Transactions**

At September 30, 2003 there are no related party transactions and related amounts receivable or payable.

#### **Note 9. Litigation**

The City Court of Rayne has no threatened or pending litigation against it at September 30, 2003.

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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  
City Court of Rayne  
Rayne, Louisiana

We have audited the financial statements of City Court of Rayne, as of and for the year ended September 30, 2003, and have issued our report thereon dated March 12, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 City Court of Rayne'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 one instance of noncompliance that we required to be reported under *Government Auditing Standards* and is described in the accompanying summary schedule of current audit findings as item 2003-1.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered City Court of Rayne'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 solely for the information and use of management, others in the organization and the Office of the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Brupbacher & Associates*

**Brupbacher & Associates**

A Professional Accounting Corporation

Rayne, Louisiana  
March 12, 2004

MEMBER OF  
AMERICAN INSTITUTE OF  
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INSTITUTIONAL ACCOUNTANTS  
SECTION OF AMERICAN  
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

## **Other Supplemental Information**

### **CURRENT AUDIT FINDINGS**

The corrective action plan for current year audit findings is presented in Schedule 2.

CITY COURT OF RAYNE, LOUISIANA

Schedule I

Schedule of Findings  
Year Ended September 30, 2003

**PART I. SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Auditor's Report

An unqualified opinion has been issued on the City Court of Rayne, Louisiana basic financial statements as of and for the year ended September 30, 2003.

Reportable Conditions – Financial Reporting

There were no reportable conditions.

Material Noncompliance – Financial Reporting

An instance of noncompliance was disclosed during the audit of the general purpose financial statements and is shown as item 2003-1 in Part II.

**PART II. FINDINGS RELATING TO AN AUDIT IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**2003-1 Noncompliance with Budget Law**

Finding:

City Court did not prepare and adopt a budget for the General Fund for the year ended September 30, 2003 nor did they adopt a budget for the year ending December 31, 2003 prior to January 1, 2004 as required by R.S. 38:1503.

Recommendation:

City Court should prepare and adopt an annual budget in accordance with the provisions of R.S. 38:1503.

CITY COURT OF HAYNE, LOUISIANA

Corrective Action Plan  
Year Ended September 30, 2003

Response to Findings:

1001-1 Noncompliance with Budget Law

City Court will prepare and adopt a budget for the General Fund and will comply with the provisions of R.S. 50:1303 in all future years.