

CITY COURT OF BASTROP
 BASTROP, LOUISIANA
 FIDUCIARY FUND TYPE-AGENCY FUNDS
 COMBINING SCHEDULE OF CHANGES
 IN DEPOSITS DUE OTHERS
 JUNE 30, 1996

	CRIMINAL COURT FUND	CIVIL COURT FUND	CASH BOND FUND	TOTAL
DEPOSITS DUE OTHERS AT BEGINNING OF YEAR	24,216.00	21,134.00	7,973.00	53,323.00
ADDITIONS:				
FUNDS, FORFEITURES AND CRIMINAL COSTS	327,239.00			327,239.00
CIVIL FEES		120,215.00		120,215.00
CASH BONDS POSTED			20,265.00	20,265.00
TOTAL ADDITIONS:	351,455.00	141,349.00	28,238.00	521,042.00
REDUCTIONS:				
BASTROP CITY TREASURY	141,031.00			141,031.00
CRIMINAL COURT COSTS:				
CITY COURT OF BASTROP-GENERAL FUND	46,198.00			46,198.00
NORTH LA. CRIMINALISTIC LABORATORY	17,640.00			17,640.00
FOURTH DISTRICT INDIGENT DEFENDER FUND	52,545.00			52,545.00
LA. COMMISSION OF LAW ENFORCEMENT	8,887.00			8,887.00
BASTROP CITY MARSHALL'S FUND	32,261.00			32,261.00
BATON ROUGE REPORTS	2,205.00			2,205.00
BASTROP POLICE DEPARTMENT-BREATH TEST				
REFUNDS OF FINES AND BOND FORFEITURES	291.00			291.00
WITNESS FEES	7,075.00			7,075.00
FEES CIVIL FUNDS:				
CITY JUDGE		20,943.00		20,943.00
CITY MARSHALL		18,338.00		18,338.00
WITNESSES		80.00		80.00
CURATORS AND ANSWERING		360.00		360.00
REFUNDS TO LITIGANTS		29,115.00		29,115.00
JUDGES SUPPLEMENTAL COMPENSATION FUND		13,710.00		13,710.00
CASH BONDS REFUNDED			22,370.00	22,370.00
CHECK ORDERS			0.00	0.00
PAID TO IRS		10,435.00		10,435.00
JUDGE'S RETIREMENT		4,077.00		4,077.00
CD EDWARD D JONES		1,171.00		
CMS	3,910.00			78,200.00
SERVICE FEES (B/R REPORTS)	2,206.00	5,301.00		7,507.00
SECRETARY OF STATE/BATON ROUGE		910.00		910.00
OTHER	1,600.00	1,105.00		2,705.00
TOTAL REDUCTIONS:	315,849.00	105,545.00	22,370.00	443,764.00
DEPOSITS DUE OTHERS AT END OF YEAR:	35,606.00	35,804.00	5,868.00	77,278.00

s/a csocff

JIMMIE SELF, CPA
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Independent Auditor's Report

City Court of Bastrop
Bastrop, Louisiana

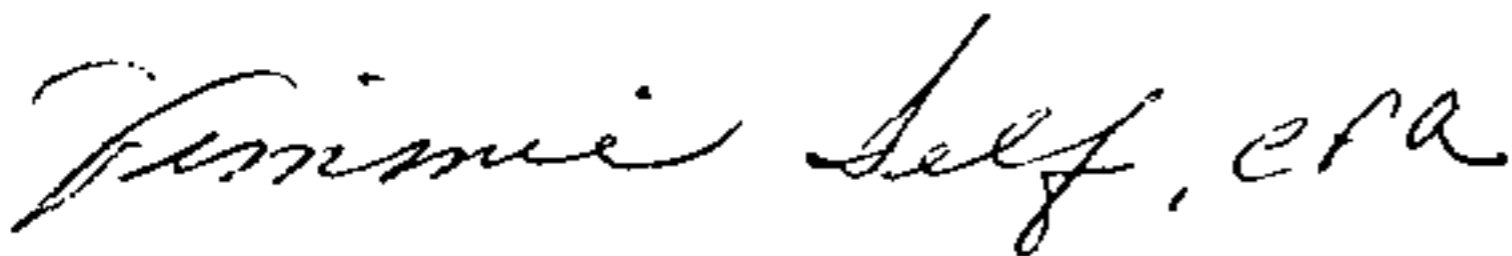
I have audited the accompanying general purpose financial statements of the City Court of Bastrop, a component unit of the City of Bastrop, Louisiana, as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of the City Court of Bastrop's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; "Government Auditing Standards," issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Bastrop, Louisiana, as of June 30, 1996, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City Court of Bastrop, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with "Government Auditing Standards", I have also issued a report dated December 16, 1996, on my consideration of City Court of Bastrop's internal control structure and a report dated December 16, 1996, on its compliance with laws and regulations.



JIMMIE SELF
CERTIFIED PUBLIC ACCOUNTANT

December 16, 1996

COMPONENT UNIT FINANCIAL STATEMENTS
OVERVIEW

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CITY COURT OF BASTROP
Bastrop, Louisiana

Component Unit Financial Statements
With Independent Auditor's Report
As of and For the Year Ended June 30, 1996

With Supplemental Information Schedules

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 JAN 29 1997

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BASTROP CITY COURT
Bastrop, Louisiana

Notes to the Financial Statements (Continued)

C. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental and fiduciary fund types. Under the modified accrual basis of accounting, additions are recognized when susceptible to accrual (i.e., when they both become measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The court uses the following practices in recognizing additions and reductions.

Additions

Judge's costs and other court costs are recorded in the year they are earned.

Proceeds from sales and seizures are recognized when costs related to a sale or seizure of property are incurred.

Substantially all other additions are recognized when received by the court.

Based on the above criteria, judge's costs, other court costs and proceeds from sales and seizures are treated as susceptible to accrual.

Reductions

Reductions are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Encumbrance Accounting is not used.

D. CASH

Under state law, the court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having

BASTROP CITY COURT
Bastrop, Louisiana

Notes to the Financial Statements (Continued)

principal offices in Louisiana. At June 30, 1996, the court has cash (book balances) totaling \$89,078.52.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at June 30, 1996, are secured as follows:

Bank Balances	<u>\$ 86,660</u>
Federal Deposit Insurance	<u>\$100,000</u>
Total	<u>\$13,340</u>

2. CHANGES IN AGENCY FUNDS' DEPOSITS DUE OTHERS

A summary of the changes in agency funds' deposits due others for the year ended June 30, 1996, is as follows:

Balance July 1, 1995	\$53,322.00
Additions	467,720.00
Deletions	<u>443,766.00</u>
Balance June 30, 1996	<u>\$77,276.00</u>

3. EXPENDITURES OF THE CITY COURT OF BASTROP

The City Court of Bastrop is located in the city court offices that are maintained and operated by the City of Bastrop. Most operating expenditures incurred by the city court, excluding salaries, are paid by the City Court of Bastrop. Those operating expenditures incurred by the City of Bastrop on behalf of the court are not included in the accompanying component unit financial statements.

During the year ended June 30, 1996, the City Court of Bastrop expenditures exceeded its revenues by \$2,458.48 in the General Fund.

4. GENERAL FIXED ASSETS ACCOUNT GROUP

All items of property, plant and equipment used by the City Court of Bastrop are reported in the general fixed assets account group.

BASTROP CITY COURT
Bastrop, Louisiana

Notes to the Financial Statements (Continued)

5. CHANGES IN GENERAL FIXED ASSETS

	Balance at July 1, 1995	Additions	Deductions	Balance at June 30, 1996
Total	<u>\$49,811</u>	<u>\$15,340</u>	<u>-0-</u>	<u>\$65,151.00</u>

6. RESERVE FOR JUDGE

During the fiscal year ended June 30, 1996, the civil fund transferred \$4,077 to a reserve fund for future compensation for the Judge.

SUPPLEMENTAL INFORMATION SCHEDULES

CITY COURT OF BASTROP
 BASTROP, LOUISIANA
 FUDICIARY FUND TYPE-AGENCY FUNDS
 COMBINING BALANCE SHEET
 JUNE 30, 1996

	<u>CRIMINAL COURT DEPOSIT FUND</u>	<u>CIVIL FUND</u>	<u>CASH BOND FUND</u>	<u>TOTAL (MEMORA ONLY)</u>
ASSETS:				
CASH	35,604.00	39,291.00	5,868.00	80,763.00
TOTAL ASSETS:	<u>35,604.00</u>	<u>39,291.00</u>	<u>5,868.00</u>	<u>80,763.00</u>
LIABILITIES AND FUND EQUITY:				
LIABILITIES				
DUE TO OTHER FUNDS				0.00
ACCOUNTS PAYABLE		3,487.00		3,487.00
DUE TO OTHER AGENCIES	35,604.00	35,804.00	5,868.00	77,276.00
TOTAL LIABILITIES AND FUND EQUITY	<u>35,604.00</u>	<u>39,291.00</u>	<u>5,868.00</u>	<u>80,763.00</u>

s/a mcbs

The accompanying notes are an integral part of this statement

CITY COURT OF BASTROP
 BASTROP, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 GOVERNMENTAL FUND TYPES
 GENERAL FUND
 JUNE 30, 1996

REVENUES:

COURT COST FEES (from criminal court)	46,198.00
OTHER INCOME	<u>1,227.00</u>
TOTAL REVENUES:	47,425.00

EXPENDITURES:

GENERAL GOVERNMENT	
PERSONAL SERVICES AND RELATED BENEFITS	14,937.00
OPERATING SERVICES	19,605.48
CAPITAL EXPENDITURES	<u>15,341.00</u>
TOTAL EXPENDITURES:	49,883.48

EXCESS (DEFICIENCY) OF REVENUES AND EXPENDITURES: (2,458.48)

FUND BALANCE AT BEGINNING OF YEAR:	<u>10,774.00</u>
FUND BALANCE AT END OF YEAR:	<u><u>8,315.52</u></u>

s/a stofrvgf

The accompanying notes are an integral part of this statement

CITY COURT OF BASTROP
Bastrop, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As Provided for by Chapter Seven of Title Thirteen of the Louisiana Revised Statutes, the City Court of Bastrop has limited jurisdiction in civil and criminal matters in the City of Bastrop including Wards 3 and 4 of Morehouse Parish.

A. REPORTING ENTITY

As the governing authority of the city, for reporting purposes, the City of Bastrop is the financial reporting entity for the city. The financial reporting entity consists of (a) the primary government (city), (b) organizations for which the primary government is financially accountable, and (c) 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.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria determining which component units should be considered part of the City of Bastrop for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The *GASB has set forth criteria to be considered in determining financial* accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the city to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

BASTROP CITY COURT
Bastrop, Louisiana

Notes to the Financial Statements (Continued)

Because the city provides the court's building, its furnishings, and pays most of its operating expenditures, the court was determined to be a component unit of the City of Bastrop, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the court and do not present information on the city, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The court uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public, as opposed to proprietary funds, where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The court's current operations require the use of general fund and fiduciary fund type - agency funds. The general fund is used for the general operations of the court and accounts for resources transferred from other funds and miscellaneous revenues, except those required to be accounted for in other funds.

Agency funds are used to account for assets held as an agent for others. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

CITY COURT OF BASTROP
Bastrop, Louisiana

Component Unit Financial Statements
With Independent Auditor's Report
As of and For the Year Ended June 30, 1996
With Supplemental Information Schedules

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CITY COURT OF BASTROP
 BASTROP, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES
 JUNE 30, 1996

	GOVERNMENTAL FUND			TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	FIDUCIARY AGENCY FUNDS	GENERAL FIXED-ASSET ACCOUNT GROUP	
ASSETS:				
CASH	8,315.52	80,763.00		89,078.52
DUE FROM OTHER FUNDS				0.00
OFFICE EQUIPMENT			65,151.00	65,151.00
TOTAL ASSETS:	<u>8,315.52</u>	<u>80,763.00</u>	<u>65,151.00</u>	<u>154,229.52</u>
LIABILITIES AND FUND EQUITY:				
LIABILITIES:				
DUE TO OTHER FUNDS				0.00
ACCOUNTS PAYABLE		3,487.00		3,487.00
DUE TO OTHER AGENCIES		77,276.00		77,276.00
TOTAL LIABILITIES:		<u>80,763.00</u>	<u>0.00</u>	<u>80,763.00</u>
FUND BALANCE:				
INVESTMENT IN GENERAL FIXED ASSETS			65,151.00	65,151.00
UNRESERVED - UNDESIGNATED	8,315.52			8,315.52
TOTAL FUND BALANCE:	<u>8,315.52</u>	<u>0.00</u>	<u>65,151.00</u>	<u>73,466.52</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>8,315.52</u>	<u>80,763.00</u>	<u>65,151.00</u>	<u>154,229.52</u>

s/a aflcbs

The accompanying notes are an integral part of this statement

**CITY COURT OF BASTROP
Bastrop, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1996**

FIDUCIARY FUND TYPE - AGENCY FUNDS

Civil Fund

The Civil Fund accounts for advance deposits for costs on civil suits filed by litigants. Costs are fixed by Statute. Advances in excess of costs are refunded to the litigant after all costs have been paid.

Criminal Court Fund

The Criminal Court Fund accounts for criminal court costs, fines, et cetera, including juvenile court costs. Fines are remitted to the City of Bastrop and are accounted for by the City of Bastrop, costs are not remitted to the City of Bastrop, except for some DWI costs.

Cash Bond Fund

The Cash Bond Fund accounts for the posting of cash bonds. Cash bonds are held until forfeited or refunded to the person posting the bond.