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**BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana**

Financial Report

Year Ended December 31, 1995

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Release Date 7-17-96

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MANAGEMENT LETTER

The Honorable Randy P. Angelle
Breaux Bridge City Court
(St. Martin Parish Ward Four Court)
Breaux Bridge, Louisiana

During our audit of the financial statements of the Breaux Bridge City Court, Breaux Bridge, Louisiana for the year ending December 31, 1995, we noted certain areas in which improvements in the accounting system and financial practices of the City Court may be desirable. These improvements, if implemented, should improve efficiency and effectiveness of operations and provide better control and protection over the assets of the City Court.

The following recommendation was included in our management letter for the prior year but it is mentioned again for re-emphasis for the year ended December 31, 1995:

In order to properly account for funds which are either due to or due from outside parties, it is recommended that an accurate Civil Docket subsidiary ledger be maintained for any amounts received, receivable and/or payable.

We would like to express our sincere appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our examination. Should you have any questions or need assistance, please feel free to contact us.

Respectfully yours,

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
May 30, 1996

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

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INDEPENDENT AUDITOR'S REPORT

The Honorable Randy P. Angelle, Judge
Breux Bridge City Court
(St. Martin Parish Ward Four Court)
Breux Bridge, Louisiana

We were engaged to audit the accompanying general purpose financial statements of Breux Bridge City Court, a component unit of City of Breux Bridge, Louisiana, as of and for the year ended December 31, 1995. These general purpose financial statements are the responsibility of the Judge of the Breux Bridge City Court.

We were unable to substantiate balances of Civil Court costs payable because subsidiaries of these accounts were not properly maintained by the Court's administration in the past (prior to January 1, 1991) and the current administration is unable to establish accurate and current balances for these accounts. We were unable to satisfy ourselves about the accuracy of the balances of these particular accounts by means of other auditing procedures.

Because of the significance of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the general purpose financial statements referred to in the first paragraph.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breux Bridge, Louisiana
May 30, 1996

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
December 31, 1995

	Governmental Fund Type General	Fiduciary Fund Type Civil Court Fund	Account Group General Fixed Assets	Totals (Memorandum Only)
ASSETS				
Cash - Restricted	\$ 2,474	\$14,235	\$ -	\$ 16,709
Cash - Unrestricted	142,780	-	-	142,780
Cash - Criminal account	40,464	-	-	40,464
Equipment	-	-	43,519	43,519
	\$185,718	\$14,235	\$43,519	\$243,472
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				
Liabilities:				
Bonds payable	\$ 40,464	\$ -	\$ -	\$ 40,464
Advanced court costs payable	-	684	-	684
Other payables	17,239	13,551	-	30,790
Total liabilities	57,703	14,235	-	71,938
Fund equity:				
Fund balance reserved - Witness fees	2,474	-	-	2,474
Fund balance - unreserved, undesignated	125,541	-	-	125,541
Investment in general fixed assets	-	-	43,519	43,519
Total fund equity	128,015	-	43,519	171,534
Total liabilities and fund equity	\$185,718	\$14,235	\$43,519	\$243,472
	=====	=====	=====	=====

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund

Year Ended December 31, 1995

(With Comparative Totals Presented for the Year Ended December 31, 1994)

	<u>1995</u>	<u>1994</u>
Revenues:		
Court costs received	\$ 66,354	\$ 49,854
Miscellaneous	<u>268</u>	<u>164</u>
Total revenues	<u>66,622</u>	<u>50,018</u>
Expenditures:		
Contract labor	-	360
Dues and seminars	6,794	5,710
Subscriptions	511	275
Equipment purchases	20,130	315
Miscellaneous	1,113	1,298
Repairs & maintenance	820	449
Telephone	155	154
Supplies	1,358	650
Uniforms	844	1,198
Retirement	1,346	1,528
Witness fees	4,475	4,825
Probation fees	8,090	6,370
Salaries	<u>6,263</u>	<u>1,292</u>
Total expenditures	<u>51,899</u>	<u>24,424</u>
Excess of revenues over expenditures	14,723	25,594
Fund balance, beginning	<u>113,292</u>	<u>87,698</u>
Fund balance, ending	\$128,015 =====	\$113,292 =====

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Statement of Changes in Assets and Liabilities - Civil Court Fund
Year Ended December 31, 1995

	Balance December 31, <u>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1995</u>
ASSETS				
Cash	<u>\$20,798</u>	<u>\$38,017</u>	<u>\$44,580</u>	<u>\$14,235</u>
Total assets	\$20,798 =====	\$38,017 =====	\$44,580 =====	\$14,235 =====
LIABILITIES				
Advanced court costs payable	\$ 9,241	\$38,084	\$46,641	\$ 684
Other payables	<u>11,557</u>	<u>3,246</u>	<u>1,252</u>	<u>13,551</u>
Total liabilities	\$20,798 =====	\$41,330 =====	\$47,893 =====	\$14,235 =====

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Breux Bridge City Court was created under Louisiana Revised Statute 13:1872 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years.

The financial statements of the Breux Bridge City Court have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB), is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

A. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the City Court Judge. Control by or dependence on the Breux Bridge City Court was determined on the basis of general oversight responsibility. Governmental Accounting Standard 14 defines the financial reporting entity as a combination of the primary government, organizations for which the primary government is financially accountable, and 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. This standard is effective for financial statements for periods beginning after December 15, 1992. Breux Bridge City Court is a component unit of City of Breux Bridge, Louisiana. The Notes to Financial Statements of the City of Breux Bridge identify the City Court as a component unit; however, the City of Breux Bridge does not present the financial information of the City Court.

B. Fund Accounting

The accounts of the Court are organized on the basis of funds and account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Notes to Financial Statements (Continued)

Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:

Governmental Fund

General Fund

The General Fund is the general operating fund of the Court. It is used to account for all financial resources except those required to be accounted for in the Fiduciary Fund and appropriations by other governmental bodies on behalf of the Court.

The Parish of St. Martin and the City of Breaux Bridge maintain individual accounting records for Court expenditures financed by their individual appropriations and report such expenditures in their respective financial statements.

Fiduciary Fund

Agency Fund

An agency fund is 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 custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The governmental fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Operating supplies are recognized as expenditures when purchased.

Agency funds do not involve measurement of results of operations. They are accounted for using the cash basis of accounting.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

D. Budgetary Practice

Louisiana Revised Statute 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (City Courts) are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

E. Fixed Assets

Fixed assets of the Court purchased by the City of Breux Bridge are accounted for in the General Fixed Assets Account Group of that entity. Fixed assets purchased by the Court are accounted for in the Court's General Fixed Assets Account Group and are recorded as expenditures in the governmental fund when purchased. No depreciation has been provided on general fixed assets.

F. Total Columns on Combined Statement

The total columns on the Combined Statement is captioned Memorandum Only to indicate that it is 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.

G. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City Court's financial position and operations. However, comparative data has not been presented in each of the statements because their inclusion would make certain statements unduly complex and difficult to understand.

H. Prior Year Reclassification

Certain previously reported amounts have been reclassified to enhance comparability with the 1995 report classifications.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

(2) Cash

- A. At December 31, 1995, Breux Bridge City Court has cash totaling \$199,953.

Cash balances held by financial institutions for the Breux Bridge City Court at December 31, 1995 total \$215,052. The deposits are secured as follows:

Bank balances	\$215,052
	=====
Federal Deposit Insurance	118,781
Pledged Securities (Category 3)	<u>201,157</u>
Total	<u>319,938</u>
Excess	\$104,886
	=====

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer by its trust department or agent, but not in the Court's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified by the City that the fiscal agent has failed to pay deposited funds upon demand.

- B. Cash - restricted of \$2,474 is made up of monies reserved for witness fees paid to off duty police officers. The monies are held in the bank account for the General Fund; however, a separate set of self balancing books are maintained by the Court to account for respective funds.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

(3) Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Equipment</u>
Balance, December 31, 1994	\$27,033
Additions:	
Investment in general fixed assets - General Fund revenue	20,130
Deletions	<u>(3,644)</u>
Balance, December 31, 1995	\$43,519 =====

(4) Expenditures of the Breux Bridge City Court Paid by the City of Breux Bridge

The cost of some expenditures for the operation of the Breux Bridge City Court, as required by statute, is paid by the City of Breux Bridge, Louisiana. These expenditures are not included in the accompanying financial statements.

SUPPLEMENTAL INFORMATION

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets purchased in governmental type funds.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Statement of General Fixed Assets
December 31, 1995

	<u>1995</u>	<u>1994</u>
General fixed assets, at cost:		
Equipment	\$43,519 =====	\$27,033 =====
Investment in general fixed assets	\$43,519 =====	\$27,033 =====

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Statement of Changes in General Fixed Assets
Year Ended December 31, 1995

	<u>Equipment</u>
General fixed assets, beginning of year	\$27,033
Additions:	
General fund revenue	20,130
Deletions	<u>(3,644)</u>
General fixed assets, end of year	\$43,519 =====

BREAUX BRIDGE CITY COURT
GENERAL FUND
Schedule of Cash Receipts and Disbursements
YEAR ENDED DECEMBER 31, 1995

	<u>Criminal</u>	<u>Other</u>	<u>Total</u>
Cash, January 1, 1995	\$ 46,566	\$113,292	\$159,858
Receipts:			
Fines and costs collected	154,736	47,642	202,378
Transfers from civil fund	-	4,737	4,737
Witness fees	-	5,885	5,885
Probation fees	-	8,090	8,090
Miscellaneous	-	268	268
	<u>154,736</u>	<u>66,622</u>	<u>221,358</u>
Total receipts	<u>154,736</u>	<u>66,622</u>	<u>221,358</u>
Total cash available	<u>201,302</u>	<u>179,914</u>	<u>381,216</u>
Disbursements:			
Transfers of fines and costs to:			
City Marshal	12,670	-	12,670
Indigent Defender Board	17,588	-	17,588
Acadiana Criminalistic Lab	8,630	-	8,630
Witness fees	5,885	4,475	10,360
City of Breaux Bridge	40,438	-	40,438
St. Martin Parish Police Jury	41,459	-	41,459
Crime Victim Reparation	2,933	-	2,933
District Attorney	3,990	-	3,990
Louisiana Commission on Law Enforcement	2,008	-	2,008
Crime victims	10,278	-	10,278
Refunds on bonds	1,777	-	1,777
Breaux Bridge Police Department	683	-	683
Head & Spine fund	3,720	-	3,720
Coroner	4,870	-	4,870
Probation fees	-	8,090	8,090
Court operating expenses and equipment purchases	<u>3,909</u>	<u>22,095</u>	<u>26,004</u>
Total disbursements	<u>160,838</u>	<u>34,660</u>	<u>195,498</u>
Cash, December 31, 1995	\$ 40,464	\$145,254	\$185,718
	=====	=====	=====

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Randy P. Angelle, Judge
Breaux Bridge City Court
Breaux Bridge, Louisiana

We have audited the general purpose financial statements of the Breaux Bridge City Court for the year ended December 31, 1995 and have issued our report thereon dated May 30, 1996. In our report we issued a disclaimer of opinion because we were unable to substantiate balances of Civil Court costs payable.

We have 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 general purpose financial statements are free of material misstatement.

The management of the Breaux Bridge City Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Breaux Bridge City Court for the year ended December 31, 1995, we obtained an understanding of the internal control structure.

With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Breaux Bridge City Court did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the administrative office and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

Status of Cases

Finding:

A review of the civil docket book and the subsidiary ledger for the escrow account indicates that many balances have been dormant for quite some time.

Recommendation:

We suggest that these cases be reviewed to determine their status and that dormant balances be closed.

As an aid in monitoring the status of pending cases, we also suggest maintaining a statistical recap of cases pending at the beginning of the month, cases completed, and cases pending at the end of the month. A list should be prepared monthly of all pending cases by docket number and agreed to the statistical recap at the end of the month.

Segregating this list into active and non-active cases will minimize the effort needed to compile it. This listing could be combined with the listings developed to reconcile outstanding bonds, escrowed funds, and attorney deposits to general ledger control amounts, thereby further reducing the effort needed to compile it.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matter involving the internal control structure and its operation that we consider to be a material weakness as defined above. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statements of Breaux Bridge City Court for the year ended December 31, 1995.

Subsidiary Ledgers - Civil Dockets

Finding:

Subsidiary ledgers for amounts due to and due from outside parties are not being properly maintained for civil dockets.

Recommendation:

It is recommended that accurate subsidiary ledgers be maintained for all monies due to and due from others.

Response:

Breaux Bridge City Court has created a computer program to aid in the maintenance of all civil docket records to allow management to accurately account for monies received by individual parties thereby creating subsidiary ledgers for each fund. This subsidiary is accurate for all dockets since this administration took office (January 1, 1991). The subsidiary is inaccurate as to old dockets. Efforts are continuing to rectify this situation.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Breaux Bridge City Court, in a separate letter dated May 30, 1996.

This report is intended for the information of the Court. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breaux Bridge, Louisiana
May 30, 1996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Randy P. Angelle, Judge
Breux Bridge City Court
Breux Bridge, Louisiana

We have audited the general purpose financial statements of the Breux Bridge City Court as of and for the year ended December 31, 1995, and have issued our report thereon dated May 30, 1996. In our report we issued a disclaimer of opinion because we were unable to substantiate balances of City Court costs payable.

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.

Compliance with laws, regulations, contracts, and grants applicable to the Breux Bridge City Court is the responsibility of the Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Court's compliance with certain provisions of laws and regulations. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the Court. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Breux Bridge, Louisiana
May 30, 1996