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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

Bienville City Court  
Baton Rouge, Louisiana

I have audited the financial statements of Bienville City Court as of and for the year ended June 30, 1997, and have issued my report thereon dated December 15, 1997. I conducted my audit in accordance with generally accepted auditing 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 Bienville City Court's financial statements are free of material misstatement, I 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 these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Bienville City Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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 misstatement 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

  
Theodore Belf, CPA  
December 15, 1997

CITY COUNTY OF BAYBOR  
 BAYBOR, MICHIGAN  
 FINANCIAL STATEMENTS  
 COMBINING SCHEDULE OF CHANGES  
 IN DEFERRED EXPENSES  
 JUNE 30, 1991

	ORIGINAL CREDIT FUND	TYPE CREDIT FUND	CASH DEBIT FUND	TOTAL
DEFERRED EXPENSES AT BEGINNING OF YEAR	14,000.00	0.00	0.00	14,000.00
ADDED:				
FUND TRANSFERS FROM ORIGINAL FUND TO CITY FUND	24,700.00			24,700.00
CASH DEBIT FOR FUND		10,000.00	0.00	10,000.00
TOTAL ADDED:	24,700.00	10,000.00	0.00	34,700.00
DEFERRED:				
BAYBOR CITY GENERAL	14,100.00			14,100.00
ORIGINAL CREDIT FUND				
CITY COUNTY OF BAYBOR GENERAL FUND	0.00			0.00
MICHIGAN COMMERCIAL & ASSURANCE	0.00			0.00
FOR INSURANCE'S COMPLETE DEFENSE FUND	0.00			0.00
LA. COMMERCIAL LIFE INSURANCE	0.00			0.00
BAYBOR CITY MARSHALL FUND	0.00			0.00
BAYBOR BOARD REPORTS				0.00
BAYBOR POLICE SUPPLIES REPORTS	0.00			0.00
REPORTS ON ROAD AND ROAD PROJECTS				0.00
WINDING ROAD	7,000.00			7,000.00
PRACTICE FUND				0.00
CITY FUND		11,000.00		11,000.00
CITY MARSHALL		0.00		0.00
WINDING ROAD		0.00		0.00
CITY MARSHALL ASSURANCE		700.00		700.00
BAYBOR POLICE SUPPLIES	0.00	11,000.00		11,000.00
MICHIGAN COMMERCIAL COMMUNICATION FUND		11,000.00		11,000.00
CASH DEBIT DEFERRED:			11,000.00	11,000.00
CITY & COUNTY			0.00	0.00
CASH DEBIT	11.00			11.00
ADDED DEFERRED:		11,000.00		11,000.00
CITY MARSHALL	4,700.00			4,700.00
CITY MARSHALL FUND	0.00			0.00
CITY	4,000.00			4,000.00
BAYBOR POLICE SUPPLIES		7,000.00		7,000.00
DEFERRED BY STATE		700.00		700.00
WINDING ROAD		0.00		0.00
COMPUTERS	0.00	0.00		0.00
CITY EXPENSES	0.00	0.00		0.00
TRAVEL		0.00		0.00
PHONE		0.00		0.00
TOTAL DEFERRED:	14,100.00	11,000.00	11,000.00	36,100.00
TOTAL ADDED/DEFERRED:	24,700.00	21,000.00	11,000.00	56,700.00
DEFERRED EXPENSES AT END OF YEAR:	38,700.00	31,000.00	22,000.00	91,700.00

see Financial Report Notes

CITY COURT OF BASTROP  
 BASTROP, LOUISIANA  
 FIDUCIARY FUND TRUST AGENCY FUND  
 COMBINED BALANCE SHEET  
 JUNE 30, 2007

	CRIMINAL COURT DEPOSIT FUND	CIVIL FUND	CASH BOND FUND	TOTAL (MINUS DUE)
<b>ASSETS:</b>				
CASH	45,454.00	11,111.74	5,555.00	62,120.74
<b>TOTAL ASSETS</b>	<u>45,454.00</u>	<u>11,111.74</u>	<u>5,555.00</u>	<u>62,120.74</u>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>LIABILITIES</b>				
DUE TO OTHER FUNDS				0.00
ACCIDENTS PAYABLE	5,000.00	4,491.00		9,491.00
DUE TO OTHER AGENCIES	10,500.00	16,499.74	5,555.00	32,554.74
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>15,500.00</u>	<u>21,190.74</u>	<u>5,555.00</u>	<u>42,245.74</u>

cc: Ag/Fund/ind/oth/oth

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, 1997

**EMERGENCY 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.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**BASTROP CITY COURT**

Bastrop, Louisiana

## Notes to the Financial Statements (Continued)

**3. CHANGES IN GENERAL FIXED ASSETS**

	Balance at July 1, 1996	Additions	Deductions	Balance at June 30, 1997
Total	<u>\$65,151</u>	<u>\$16,633</u>	<u>-0-</u>	<u>\$81,784</u>

**4. RESERVE FOR JUDGE**

During the fiscal year ended June 30, 1997, the civil fund transferred \$10,325 to a reserve fund for future compensation for the Judge.

**BASTROP CITY COURT**  
Bastrop, Louisiana

**Notes to the Financial Statements (Continued)**

principal offices in Louisiana. At June 30, 1997, the court has cash (bank balances) totaling \$102,574.00.

These deposits are stated at cost, which approximates market. Under state law, these deposits, as 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, 1997, are secured as follows:

Bank Balances	<u>\$102,574</u>
Federal Deposit Insurance (3 Banks)	<u>\$300,000</u>

**2. CHANGES IN AGENCY FUNDS' DEPOSITS AND OTHERS**

A summary of the changes in agency funds' deposits and others for the year ended June 30, 1997, is as follows:

Balance July 1, 1996	\$77,278.00
Additions	488,567.00
Deletions	<u>\$13,685.00</u>
Balance June 30, 1997	<u>\$532,160.00</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, 1997, the City Court of Bastrop expenditures exceeded its revenues by \$18,113.00 in the Civil 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)**

**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



**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-assignable available financial resources. They are recorded 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**

**Notes to the Financial Statements**

**As of and For the Year Ended June 30, 1997**

**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 inclusion 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 financially 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.

CITY COURT OF BASTROP  
 BASTROP, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE  
 GOVERNMENTAL FUND TYPES  
 GENERAL FUND  
 JUNE 30, 1997

REVENUES:

COURT COST FEES (from criminal court)	58,886.34
TOTAL REVENUES:	<u>58,886.34</u>

EXPENDITURES:

GENERAL GOVERNMENT	
PERSONAL SERVICES AND RELATED BENEFITS	14,664.81
OPERATING SERVICES	17,592.68
CAPITAL EXPENDITURES	<u>2,487.42</u>
TOTAL EXPENDITURES:	<u>34,744.91</u>

EXCESS (DEFICIENCY) OF REVENUES AND EXPENDITURES:	24,141.43
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FUND BALANCE AT BEGINNING OF YEAR:	<u>8,355.52</u>
FUND BALANCE AT END OF YEAR:	<u>32,496.95</u>

cc: Auditor/City of B

The accompanying notes are an integral part of this statement

CITY OF CHICAGO  
 HONORABLE JAMES R. COOK  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES  
 JUNE 30, 1997

	GOVERNMENTAL FUNDS		GENERAL FUND ASSET ACCOUNT	TOTAL (MEMORANDUM ONLY)
	OPERATING FUNDS	PRIMARY AGENCY FUNDS	GROUP	
<b>ASSETS</b>				
CASH	14,871.00	70,541.74		140,714.00
DEB FROM OTHER FUNDS				0.00
OFFICE EQUIPMENT			41,704.00	41,704.00
<b>TOTAL ASSETS</b>	<u>14,871.00</u>	<u>70,541.74</u>	<u>41,704.00</u>	<u>147,116.74</u>
<b>LIABILITIES AND FUND EQUITY:</b>				
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE		11,384.00		11,384.00
DEB TO OTHER AGENCIES		19,170.74		19,170.74
<b>TOTAL LIABILITIES</b>	<u>0</u>	<u>30,554.74</u>	<u>0.00</u>	<u>30,554.74</u>
<b>FUND BALANCE:</b>				
INVESTMENT IN GENERAL FUND ASSETS			41,704.00	41,704.00
UNRESERVED, UNDESIGNATED	14,871.00			14,871.00
<b>TOTAL FUND BALANCE:</b>	<u>14,871.00</u>	<u>0.00</u>	<u>41,704.00</u>	<u>14,871.00</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>14,871.00</u>	<u>30,554.74</u>	<u>41,704.00</u>	<u>147,116.74</u>

in Compliance

The accompanying notes are an integral part of the statements

**COMPONENT UNIT FINANCIAL STATEMENTS  
OF EARTH**

WILHELM SELP, CPA  
A Professional Accounting Corporation  
2989 Cameron Street, Suite C  
Monroe, Louisiana 71201  
Phone (514) 321-8626, Fax (514) 388-8722

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Independent Auditor's Report

City Court of Eastop  
Eastop, Louisiana

I have audited the accompanying general purpose financial statements of the City Court of Eastop, a component unit of the City of Eastop, Louisiana, as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the City Court of Eastop'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 and the standards applicable to financial audits, and contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 aspects, the financial position of the City Court of Eastop, Louisiana, as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 23, 1997 on my consideration of the Eastop City Court's internal control over financial reporting and my tests of its compliance with certain provisions, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of Eastop City Court, Louisiana, taken as a whole. The accompanying 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. 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 aspects in relation to the general purpose financial statements taken as a whole.

  
WILHELM SELP  
CERTIFIED PUBLIC ACCOUNTANT

December 23, 1997

**CITY CURE OF BASTROP**  
Bastrop, Louisiana

Component Unit Financial Statements  
With Independent Auditor's Report  
As of and For the Year Ended June 30, 2007  
With Supplemental Information Schedules

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**CITY COURT OF BASTROP**  
Bastrop, Louisiana

Compendial Unit Financial Statements  
With Independent Auditor's Report  
As of and For the Year Ended June 30, 2007

With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 2008, O.A. 058

2007 JUN 30 10 52 AM  
BASTROP, LA  
CITY COURT OF BASTROP

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