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**M. Randall Branch, CPA**  
A State of Louisiana

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Honorable Judge of the  
Defficker City Court  
Defficker, Louisiana

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ORDER in 1111

We have compiled the accompanying general purpose financial statements of the Defficker City Court (the Court), a component unit of the City of Defficker, as of December 31, 1996 and for the twelve months then ended in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the Court.

A compilation is limited to presenting in the form of financial statements information that is the representation of the Court. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, we have become aware of departures from generally accepted accounting principles as described in the following paragraphs.

The Court did not adopt a budget for the year and therefore has declined to present a statement of revenues, expenditures, and changes in fund balances - budget and actual for the general fund for the twelve months ended December 31, 1996. Presentation of such statements for those governmental funds for which budgets are required or have been legally adopted is required by generally accepted accounting principles.

The Court has elected to omit substantially all of the disclosures which should be included in order to conform with generally accepted accounting principles.

The general purpose financial statements referred to above do not include the complete general fixed assets account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

If the omitted statements, disclosures, and general fixed assets account group were included in the financial statements, they might influence the user's conclusions about the Court's assets, liabilities, fund equity, revenues and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*M. Randall Branch, CPA, PC*

March 5, 1997

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the recipient, or reviewed, orally and given to appropriate public officials. The report is available for public inspection at the General Request office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAR 13 1997

**DE RIDDER CITY COURT**  
 Delftville, Louisiana  
 All Fund Types  
 (Excludes Complete General Fixed Assets Account Group)

Continued Balance Sheet, December 31, 1995

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Fund	Account Group General Fixed Assets	Total (Memorandum Only)
<b>ASSETS</b>				
Cash	\$ 2,343	\$	\$	\$ 2,343
Receivables				0
Office Equipment			301	301
Furniture & Fixtures			2,202	2,202
Accumulated Depreciation			(248)	(248)
<b>TOTAL ASSETS</b>	<b>\$ 2,343</b>	<b>\$ 0</b>	<b>\$ 2,275</b>	<b>\$ 4,618</b>
<b>LIABILITIES &amp; FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0
Salaries & related benefits	2,272			2,272
Unsettled deposits		0		0
<b>Total Liabilities</b>	<b>\$ 2,272</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,272</b>
<b>Fund Equity:</b>				
Investment in general fixed assets	\$		\$ 2,275	\$ 2,275
Fund Balance— unreserved—undesignated	71	NONE		71
<b>Total Fund Equity</b>	<b>\$ 71</b>	<b>\$ 0</b>	<b>\$ 2,275</b>	<b>\$ 2,346</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 2,343</b>	<b>\$ 0</b>	<b>\$ 2,275</b>	<b>\$ 4,618</b>

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DEBODER CITY COURT  
DeRidder, Louisiana  
Governmental Fund

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the Twelve Months Ended December 31, 1996

Twelve Months Ended December 31, 1996

REVENUES

Court costs, fees, and charges \$ 3,000

EXPENDITURES

Judicial:

Judge's Compensation \$ 0

Salaries and related benefits 7,668

Accounting and Legal 1,430

Interest 0

Other Reductions 0

Total Expenditures \$ 9,300

EXCESS OF REVENUE

OVER EXPENDITURES (5,610)

FUND BALANCE AT

BEGINNING OF MONTH \$ 5,660

FUND BALANCE AT

END OF MONTH \$ 71

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**SCHEDULE OF CHANGES IN UNSETTLED DEPOSITS**  
**For The Month Ended December 31, 1999**

Unsettled Deposits at Beginning of Month	\$	3,202
<b>Additions</b>		
Deposits—suits, successions, and judgements		481
Deposits—Reclaw overdraft		<u>58</u>
Total		<u>3,679</u>
<b>Reductions</b>		
Judge's Compensation		0
Permitted to state treasurer – judge's supplemental compensation fund		309
City marshal's fees		427
Refunds of deposits		343
Clerk of Court fees		93
Sheriff's fees		24
Other reductions		<u>2,600</u>
Total reductions		<u>3,679</u>
Unsettled Deposits at End of Month	\$	<u>0</u>

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CHANGES IN AGENCY FUND BALANCE

Balance, November 30, 1995	\$ 3,202
Additions	477
Reductions	<u>3,679</u>
Balance, December 31, 1996	\$ <u>0</u>

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GERARDIN CITY COURT  
DeRidder, Louisiana  
Statement of General Fixed Assets--By Source  
December 31, 1999

General Fixed Assets:	
Office Equipment	\$ 321
Furniture & Fixtures	2,202
Accumulated Depreciation	<u>(248)</u>
Total General Fixed Assets	\$ <u>2,275</u>
Investment in General Fixed Assets from:	
Fund Balance--unreserved	\$ <u>2,275</u>
Total Investment in General Fixed Assets	\$ <u>2,275</u>

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