

GENERAL FIXED ASSETS ACCOUNT GROUP

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

HARRIS BRIDGE CITY COMET
 (DB, HARRIS BRIDGE WATER WORKS COMET)
 New Orleans, Louisiana

Statement of Changes in Assets and Liabilities - Civil Court Fund
 Year Ended December 31, 1960

	Balance December 31, 1959	Additions	Deductions	Balance December 31, 1960
ASSETS				
Cash	\$18,220	\$73,884	\$18,878	\$73,226
Total assets	\$18,220	\$73,884	\$18,878	\$73,226
LIABILITIES				
Advanced court costs payable	\$ 884	\$78,400	\$78,878	\$ 884
Other payables	13,551	---	---	13,551
Total liabilities	\$4,435	\$78,400	\$78,878	\$4,435

The accompanying notes are an integral part of this statement.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

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The Honorable Randy P. Aguilie, Judge
Brennan Bridge City Court
Brennan Bridge, Louisiana

We have audited the general purpose financial statements of the Brennan Bridge City Court as of and for the year ended December 31, 2007, and have issued an report thereon dated April 28, 2008. 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. These 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 Brennan 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.

Kolder, Champagne, Slaven & Rainey

Certified Public Accountants

Brennan Bridge, Louisiana
April 28, 2008

MEMBER OF
SERVICES TO GOVERNMENT
INDEPENDENT MEMBER FIRM
SERVICES TO GOVERNMENT

ness will minimize the effort needed to compile it. This listing could be combined with the listings developed by reasonable understanding funds, unearned funds, and attorney deposits in general ledger control accounts, 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 accounts 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 Browne Bridge City Court for the year ended December 31, 1990.

Subsidiary Ledgers - Civil Dockets

Finding:

Subsidiary ledgers for accounts 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:

Browne 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 administrative task began January 1, 1991. The subsidiary is inaccurate as to old docket 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 Browne Bridge City Court, in a separate letter dated April 28, 1991.

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.

Independent Description of Accounting Policies

Findings:

Due to the small number of employees, the Boston 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

Findings:

A review of the civil docket book and the subsidiary ledger for the main account indicated 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. Regrouping this list into active and non-active

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
SECURITY APPLICABLE STANDARDS**

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The Honorable Brady P. Aguilin, Judge
Brazoria Bridge City Court
Brazoria Bridge, Louisiana

We have audited the general purpose financial statements of the Brazoria Bridge City Court for the year ended December 31, 1994 and have issued our report thereon dated April 28, 1997. 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 Security 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 Brazoria Bridge City Court is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, objectives 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 Brazoria Bridge City Court for the year ended December 31, 1994, we obtained an understanding of the internal control structure.

SECURITY APPLICABLE STANDARDS
ISSUED BY THE COMPTROLLER GENERAL OF THE UNITED STATES

NEWARK BRIDGE CITY COMB
GENERAL FUND
Schedule of Cash Receipts and Disbursements
YEAR ENDED DECEMBER 31, 1996

	Criminal	Other	Total
Cash, January 1, 1996	\$ 48,464	\$44,326	\$92,790
Receipts:			
Fines and costs collected	328,300	98,718	427,018
Transfers from civil fund	-	1,718	1,718
Witness fees	-	4,788	4,788
Production fees	-	7,200	7,200
Disbursements	-	800	800
Outstanding receivables	-	800	800
Total receipts	<u>328,300</u>	<u>21,506</u>	<u>349,806</u>
Total cash available	<u>\$48,464</u>	<u>\$65,832</u>	<u>\$114,296</u>
Disbursements:			
Transfers of fines and costs to:			
General Fund	98,736	-	98,736
City Marshal	16,548	-	16,548
Indigent Defender Board	80,438	-	80,438
Assistant Commissioner for	4,145	-	4,145
Witness fees	4,788	1,575	6,363
City of Newark Bridge	60,508	-	60,508
A. Martin Burke Police Jury	28,842	-	28,842
Crime Victim Reparations	1,884	-	1,884
District Attorney	1,080	-	1,080
Legislative Commission on Law Enforcement	2,425	-	2,425
PROSECUTOR	12,788	-	12,788
Refunds on loans	917	-	917
Newark Bridge Police Department	1,918	-	1,918
Real & Estate Fund	4,080	-	4,080
Coroner	1,080	-	1,080
DNA Analysis	475	-	475
Production fees	-	7,200	7,200
Postage	1,804	-	1,804
Court management expense	1,188	-	1,188
Bank charges	18	-	18
Court operating expenses and equipment purchases	-	42,883	42,883
Total disbursements	<u>349,807</u>	<u>\$1,518</u>	<u>\$351,325</u>
Cash, December 31, 1996	\$ 98,657	\$16,970	\$115,627

BRASS BRIDGE CITY COURT
 (BY: MURTON FARBER BRASS BRIDGE COUNTY)
 Brass Bridge, Louisiana

Statement of General Fixed Assets
 December 31, 1926

	1926	1925
General fixed assets, at cost:		
equipment	\$48,882	\$63,517
	000000	000000
depreciation in general fixed assets	\$40,882	\$43,517
	000000	000000

SUPPLEMENTAL INFORMATION

BRASS BRIDGE CITY COURT
1ST. WARDEN PARISH WARD FOUR COURT
Brazos Bridge, Louisiana

Notes to Financial Statements (Continued)

10) Fixed Assets

A summary of changes in general fixed assets follows:

	BALANCE
Balance, December 31, 1999	\$43,519
Additions:	
Investment in general fixed assets - General Fund revenue	702
Deletions	____1025
Balance, December 31, 2000	\$43,200

11) Expenditures of the Brass Bridge City Court Paid by the City of Brazos Bridge

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

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BRASSARD BRIDGE CITY BOARD
 DIST. BRIDGE TRADING BRIDGE TRUSS COMPANY
 BRASSARD BRIDGE, LOUISIANA

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BRIDGE FUND

Year Ended December 31, 1964

(With Comparative Totals Presented for the Year Ended December 31, 1963)

	1964	1963
Revenues:		
Court costs received	\$ 78,484	\$ 68,350
Miscellaneous	<u>1,383</u>	<u>289</u>
Total revenues	<u>79,867</u>	<u>68,639</u>
Expenditures:		
Bank charges	69	-
Contract labor	2,387	-
Fuel and lubricant	7,218	6,791
Subscriptions	563	511
Equipment purchase	762	28,350
Miscellaneous	1,876	2,157
Repairs & maintenance	752	802
Telephone	-	350
Supplies	1,488	1,358
Utilities	2,650	864
Ballroom	1,968	1,360
Business fees	3,679	6,927
Production fees	7,208	6,860
Rent	150	-
Salaries	<u>7,402</u>	<u>6,801</u>
Total expenditures	<u>37,812</u>	<u>51,853</u>
Excess of revenues over expenditures	42,055	16,786
Fund balance, beginning	<u>128,813</u>	<u>112,257</u>
Fund balance, ending	<u>\$170,868</u>	<u>\$129,043</u>

The accompanying notes are an integral part of this statement.

BOARD OF PUBLIC WORKS
157 - MARKET STREET, SEVENTH FLOOR
KANSAS CITY, MISSOURI

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended December 31, 1966

	Dollars
General fixed assets, beginning of year	443,547
ADDITIONS:	
General fund revenue	787
DEDUCTIONS	(18,287)
General fixed assets, end of year	248,047

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The Honorable Emily S. Angelle, Judge
Bossier Bridge City Court
101. North Parish Ward Court
Bossier Bridge, Louisiana

We were engaged to audit the accompanying general purpose financial statements of Bossier Bridge City Court, a component unit of City of Bossier Bridge, Louisiana, as of and for the year ended December 31, 2006. These general purpose financial statements are the responsibility of the Judge of the Bossier Bridge City Court.

We were unable to substantiate balances of CIVIL Court costs payable between subsidiaries of these accounts were not properly maintained by the Court's administration in the past year in January 2, 2007 and the current administration is unable to substantiate accounts and control 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.

Kolder, Champagne, Slaven & Rainey

Certified Public Accountants

Bossier Bridge, Louisiana
April 24, 2007

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The Honorable Randy P. Angelle
Brazos Bridge City Court
604, Martin Parish Road Four Court
Brazos Bridge, Louisiana

During our audit of the financial statements of the Brazos Bridge City Court, Brazos Bridge, Louisiana for the year ending December 31, 1994, 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.

In order to properly account for funds received from probation fees, it is recommended that a ledger be kept regarding the collections made by probation officers.

The following recommendation was included in our management letter for the prior year but it is mentioned again for emphasis for the year ended December 31, 1994:

In order to properly account for funds which are either due to or due from outside parties, it is recommended that an accurate trial balance 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,

Kolder, Champagne, Slaven & Rainey

Certified Public Accountants

Brazos Bridge, Louisiana
April 28, 1995

STATE OF LOUISIANA
COUNTY OF ORLEANS
NOTARY PUBLIC
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**BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)**
Breaux Bridge, Louisiana

Financial Report

For Ended December 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, audit 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: 1/10/96

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BRASS BRIDGE CITY COURT
CIV. PARISH PARISH BOARD FORM POLICY
Brazos Bridge, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Brass Bridge City Court was created under Louisiana Revised Statute 12:1872 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 Brass 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), comprise GAMP 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 Brass 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, 1993. Brass Bridge City Court is a component unit of City of Brass Bridge, Louisiana. The Brass Bridge Financial Statements of the City of Brass Bridge identify the City Court as a component unit; however, the City of Brass 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.

BRASS BRIDGE CITY COURT
107. MARTIN LUTHER KING JR. COURT
Briars Bridge, Louisiana

Notes to Financial Statements Continued

Revenues are allocated to and accounted for in individual funds based upon the purpose 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 the following 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 Briars 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 management 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.

BRUSH BRIDGE CITY GOVT
101. MARTIN LUTHER KING JR. COURT
BRUSH BRIDGE, Louisiana

Notes to Financial Statements (Continued)

D. Subsidiary Function

Louisiana Revised Statute 18:2901 specifically states that only judicial expense funds like judges are to adopt budgets. Other funds of Judge City Council 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 Brush 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 Column on Combined Statement

The total column 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 preparation 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.

BRASS BRIDGE CITY COURT
187. HEATIE PARLON WALK FORD COURT
Brazos Bridge, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

12) Cash

- A. At December 31, 1990, Brass Bridge City Court has cash totaling \$200,459.

Cash balances held by financial institutions for the Brass Bridge City Court at December 31, 1990 total \$328,322. The deposits are secured as follows:

Cash balances	\$224,122
Federal Deposit Insurance	118,128
Pledged Securities (Category 3)	256,582
Total	318,682
EXCESS	\$ 79,640

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 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within two 100 days of being notified by the City that the financial agent has failed to pay deposited funds upon demand.

- B. Cash - restricted of \$2,925 is made up of monies received for witness fees paid to OJ City police officers. The monies are held in the bank account for the General Fund. However, a separate set of well balancing books are maintained by the Court to account for respective funds.

BAGLEY POLICE CITY CODE
 1ST. MARTIN POLICE BARRACKS
 Bremond Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
 December 31, 1964

	Governmental Fund Type	Fiduciary Fund Type Civil	Account Group General	TOTAL
	Special	Total Fund	Total Group	(Parenthetical Only)
ASSETS				
Cash - Restricted	\$ 2,434	\$13,048	\$ -	\$ 15,482
Cash - Unrestricted	240,248	-	-	240,248
Cash - Criminal account	28,268	-	-	28,268
Equipment	-	-	42,832	42,832
Total assets	\$269,950	\$13,048	\$42,832	\$325,830
	-----	-----	-----	-----
LIABILITIES AND FUND EQUITY				
Liabilities:				
Bonds payable	\$ 26,248	\$ -	\$ -	\$ 26,248
Advanced court costs payable	-	248	-	248
Other payables	-	12,802	-	12,802
Total liabilities	\$26,248	\$13,048	-	\$39,296
Fund equity:				
Fund balance reserved:				
Business taxes	2,434	-	-	2,434
Fund balance - unreserved, undesignated investment in general	240,248	-	-	240,248
Fixed assets	-	-	42,832	42,832
Total fund equity	\$242,682	-	\$42,832	\$285,514
Total liabilities and fund equity	\$269,950	\$13,048	\$42,832	\$325,830
	-----	-----	-----	-----

The accompanying notes are an integral part of this statement.