

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS--OVERVIEW)

SUPPLEMENTARY INFORMATION

The Honorable James H. Cunningham III,
City Judge,
Bayer City Court
Bayer, Louisiana

Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of Bayer City Court, in a separate letter dated February 21, 1987.

This report is intended for the information of the Bayer City Court's management. However, this report is a matter of public record and its distribution is not limited.

G. Scott Hargreaves, CPA
A. Professional Accounting Corporation

Bayer, Louisiana
February 21, 1987

2139

OFFICIAL
FILE COPY
DO NOT REMOVE
FROM ORIGINAL
FILE AND PLACE
BACK IN FILE

RECEIVED
LEGISLATIVE BUREAU
OCT 14 11 0-46

BAKERS CITY COURT
BAKERS, LOUISIANA

FINANCIAL REPORT
OCTOBER 30, 1946

Under provisions of state law, this report is a public document. A copy of the report has been referred to the clerk of the court, to be made available to all interested parties. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Approved Date 4-2-97

NOTES OF FINANCIAL STATEMENTS
SEPTEMBER 30, 1986

Note 5. Changes in General Fixed Assets

A summary of the changes in the general fixed assets is as follows:

	Balance Sept. 30, 1985	Additions	Deletions	Balance Sept. 30, 1986
Office Equipment	\$ 8,322	\$ 0	\$ 0	\$ 8,322

Note 6. Expenses of Wayne City Court Not Included in This Report

The accompanying financial statements do NOT include certain expenses of the Wayne City Court which are paid out of the funds of the City of Wayne.

Note 7. Related Party Transactions

At September 30, 1986 there are no related party transactions and related amounts receivable or payable.

Note 8. Litigation

The Wayne City Court has no threatened or pending litigation against it as September 30, 1986.

NOTES TO FINANCIAL STATEMENTS
September 30, 1994

Fixed Assets:

The fixed assets represent a summary of movable capital acquisition assets purchased by Wayne City Court. Movable property is valued at historical acquisition cost except where otherwise noted. No depreciation has been provided for any general fixed assets and presentation of this account information is not intended to purport them as available resources for present or future operations.

Vacation and Sick Leave:

The Wayne City Court has no vacation or sick leave policies as of September 30, 1994.

Total Column on Combined Statements:

The total column on the combined statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, in conformity with generally accepted accounting principles, neither in such data comparable to a consolidation.

For the preceding fiscal year the Wayne City Court's fine activity was reported as a net figure. For the year ended September 30, 1994 the fine activity has been reclassified to reflect receipts and disbursements.

Note 2. Cash and Cash Equivalents

Cash consists of funds in non-interest bearing checking accounts. The Wayne City Court has no cash equivalents such as time deposits and Money Market accounts.

Note 3. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from these estimates.

Note 4. Deposits with Financial Institutions

The Wayne City Court bank balances of deposits with financial institutions amounted to \$28,708 at September 30, 1994 and are fully insured.

RAYNE CITY COURT
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
September 30, 1984

NOTE 1. Summary of Significant Accounting Policies

Financial Reporting Entity

The City Court Judge is an independently elected official and is a part of the operations of the city court system. The Rayne City Court is financially dependent on the city of Rayne for office space and courtesans. The City of Rayne also has approval authority over the City Court's capital budget. For these reasons, the Rayne City Court is a component unit of the city of Rayne. FOR the year ended September 30, 1984, the city of Rayne elected not to include its component units in the financial statements.

Fund Accounting:

The accounting system of the Rayne City Court is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on certain activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The funds maintained by the Court consist of the following major categories:

General Fund--The general fund derives its revenues from charges made through the criminal court system and the civil court system, and expends these funds for certain operations of the court.

Agency Funds--Agency funds are used to account for assets held by the Court as an agent for other governments, individuals, or funds. The Court maintains two agency funds:

Trust Fund--The Trust Fund collects on judgments, traffic fines and resolves traffic bonds pending final settlement. The Trust Fund makes payments in settlement of suits, and the traffic bonds are either refunded, or paid out as fines and court costs. The court costs are paid to the general fund and the fine portion is paid to another governmental agency as traffic fines and forfeited traffic bonds.

Marshall's Trust Fund--This agency fund accounts for the collection of worthless checks and fines and court costs as State charges. Payments are made to other governmental agencies and for restitution on the worthless checks.

Basis of Accounting:

The modified accrual basis of accounting is utilized for the general fund whereby revenues are recognized when they become available and measurable and expenditures when they are incurred.

RAYNE CITY COURT
RAYNE, LOUISIANA

COMBINED STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES--
ALL REVENUE FUNDS
Year Ended September 30, 1978

	Balance			Balance	
	Sept. 30,	Additions	Reductions	Sept. 30,	
	1977			1978	
<u>Trust Fund</u>					
<u>ASSETS</u>					
Cash	\$ 1,165	\$ 253,898	\$ 123,122	\$ 241,941	
<u>LIABILITIES</u>					
Traffic bonds payable	\$ -0-	\$ 4,764	\$ 4,764	\$ -0-	
Fines and court costs payable	-0-	122,122	122,122	-0-	
Restitution payable	-0-	22,782	22,782	-0-	
Due to City Marshall	-0-	1,791	1,791	-0-	
Due to other agencies	1,792	12,012	1,687	12,117	
Total liabilities	\$ 1,792	\$ 263,369	\$ 152,146	\$ 212,774	
<u>Marshall's Trust Fund</u>					
<u>ASSETS</u>					
Cash	\$ 1,112	\$ 22,674	\$ 22,422	\$ 1,364	
<u>LIABILITIES</u>					
Restitution payable	\$ -0-	\$ 2,272	\$ 2,272	\$ -0-	
Due to City Marshall	-0-	2,272	2,272	-0-	
Due to other governments	-0-	12,092	12,092	-0-	
Due to other agencies	7,271	2,272	6,122	3,421	
Total liabilities	\$ 7,271	\$ 26,912	\$ 22,422	\$ 3,421	
<u>Total All Revenue Funds</u>					
<u>ASSETS</u>					
Cash	\$ 2,277	\$ 280,572	\$ 245,544	\$ 243,305	
<u>LIABILITIES</u>					
Traffic bonds payable	\$ -0-	\$ 4,764	\$ 4,764	\$ -0-	
Fines & Court costs payable	-0-	122,122	122,122	-0-	
Restitution payable	-0-	42,361	42,361	-0-	
Due to City Marshall	-0-	4,041	4,041	-0-	
Due to other governments	-0-	12,092	12,092	-0-	
Due to other funds	8,922	14,222	6,371	17,117	
Total liabilities	\$ 8,922	\$ 197,582	\$ 185,542	\$ 17,117	

See note to Financial Statements

WAYNE CITY COMPTON
WAYNE, LOUISIANA

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED SEPTEMBER 30, 1998

With Comparative Totals for Year Ended September 30, 1997

	1998				
	Criminal Court Account	Civil Court Account	Traffic Account	Marshall's Traffic Account	Fine Account
Cash Receipts:					
City Court Fees	\$ 21,891	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fine Collection	-0-	-0-	-0-	-0-	15,764
Annual Transfer	-0-	-0-	-0-	-0-	(22,043)
State Court Fees	4,743	-0-	-0-	21,264	-0-
Civil Court Fees	-0-	33,444	-0-	-0-	-0-
Restitution Funds	-0-	-0-	48,832	4,422	46,938
TOTAL	\$ 26,634	\$ 33,444	\$ 48,832	\$ 25,676	\$ 29,699
Cash Disbursements:					
Convention Expenses	\$ 2,725	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Dues and Subscriptions	873	-0-	-0-	-0-	-0-
Indigent Defender Fund	19,592	-0-	-0-	5,474	-0-
Crime Lab	2,820	-0-	-0-	2,318	-0-
Marshall's Service	7,894	7,475	1,794	2,270	-0-
Clock Fees	4,774	-0-	-0-	13	-0-
Miscellaneous	874	-0-	51	230	194
Recording Fees	1,301	4,324	-0-	-0-	-0-
Law Enforcement Commission	2,451	-0-	-0-	2,256	-0-
Restitution	-0-	-0-	22,788	5,276	-0-
City Court	-0-	-0-	-0-	4,724	-0-
Office Expenses	3,275	-0-	-0-	-0-	-0-
Separation Fund	2,045	-0-	-0-	25	-0-
Fines and Refunds	4,068	724	4,782	2,424	49,344
Witness Fund	2,128	-0-	-0-	284	-0-
District Attorney	895	221	115	2,270	-0-
Withdrawals by Judge	-0-	22,820	-0-	-0-	-0-
TOTAL	\$ 51,714	\$ 28,120	\$ 27,601	\$ 32,428	\$ 29,699
Balance (Deficiency) of Cash Receipts	\$ 2,920	\$ 1,324	\$ 21,231	\$ 1,252	\$ 11,649
Cash--Beginning of year	3,323	4,532	1,765	3,131	-0-
Cash--End of year	\$ 12,343	\$ 7,176	\$ 23,037	\$ 4,483	\$ 21,649

RAYNE CITY GOV'T
RAYNE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 1991

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Funds	Account Group General Fixed Assets	Total (Governmental Only)
ASSETS				
Cash	\$ 18,484	\$ 17,548	\$ -0-	\$ 36,032
Due from other funds	4,834	-0-	-0-	4,834
Equipment	-0-	-0-	8,145	8,145
Total	\$ 23,318	\$ 17,548	\$ 8,145	\$ 48,911
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Due to other funds	\$ -0-	\$ 4,834	\$ -0-	\$ 4,834
Due to other	-0-	3,383	-0-	3,383
Governmental	-0-	3,433	-0-	3,433
Due to other agencies	-0-	-0-	-0-	-0-
Total Liabilities	\$ -0-	\$ 11,650	\$ -0-	\$ 11,650
FUND EQUITY				
Investment in general fixed assets	\$ -0-	\$ -0-	\$ 8,145	\$ 8,145
Fund Balance--unreserved, undesignated	23,318	-0-	-0-	23,318
Total Fund Equity	\$ 23,318	\$ -0-	\$ 8,145	\$ 31,463
Total Liabilities and fund equity	\$ 23,318	\$ 11,650	\$ 8,145	\$ 43,113

See Notes to Financial Statements

O. Scott Brupbacher

Certified Public Accountant

A Professional Accounting Corporation

P. O. Box 24

Bayou, Louisiana 70578

Member
American Institute of
Certified Public Accountants

Member Society of
Certified Public Accountants

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

The Honorable James M. Cunningham, III
City Judge
Bayou City Court
Bayou, Louisiana

We have audited the general purpose financial statements of Bayou City Court as of and for the year ended September 30, 1986, and have issued our report thereon dated February 21, 1987.

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 Bayou City Court, is the responsibility of Bayou City Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Bayou City Court's compliance with certain provisions of laws, regulations, contracts, and grants. 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 Bayou City Court's Management. However, this report is a matter of public record and its distribution is not limited.

O. Scott Brupbacher, CPA
A Professional Accounting Corporation

Bayou, Louisiana
February 21, 1987

O. Scott Brupbacher

Certified Public Accountant

A Professional Accounting Corporation

P. O. Box 34

Bayne, Louisiana 70278

Member
Association of
Certified Public Accountants
Louisiana Society of
Certified Public Accountants

Phone (318) 334-7231

Fax (318) 334-7232

The Honorable James M. Cunningham III,
City Judge,
Bayne City Court
Bayne, Louisiana

We have audited the accompanying general purpose financial statements of the Bayne City Court, a component unit of city of Bayne, as of and for the year ended September 30, 1994. These general purpose financial statements are the responsibility of the management of the Bayne City Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we 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 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Bayne City Court, Bayne, Louisiana, as September 30, 1994, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying data listed as supplementary information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Bayne City Court. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding fiscal year which is included for comparative purposes was audited by other auditors whose report dated January 5, 1994 expressed an unqualified opinion on the general purpose financial statements.

O. Scott Brupbacher, CPA
A Professional Accounting Corporation

Bayne, Louisiana
February 21, 1997

C O N T E N T S

	Exhibit/ Schedule	Page
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	-	1
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS--OVERVIEW)	-	3
Combined balance sheet--all fund types and account groups	A	4
Statement of revenues, expenditures, and changes in fund balance-- governmental fund type	B	5
Combining statement of changes in assets and liabilities--all agency funds	C	6
Notes to Financial Statements	-	7-9
INDEPENDENT AUDITOR'S REPORT ON INTERNAL ACCOUNTING CONTROL	-	10-12
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS	-	13
SUPPLEMENTARY INFORMATION	-	14
Schedule of cash receipts and disbursements	1	14-17

LAKE CHARLES COURT
LAKE CHARLES, LOUISIANA

STATEMENT OF RECEIPTS, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE
YEAR Ended September 30, 1999

WITH COMPARATIVE AMOUNTS FOR YEAR Ended September 30, 1998

	General Fund	
	1998	1999
Revenues:		
Criminal Court Fees	\$ 81,830	\$ 81,243
Civil Court Fees	23,800	23,700
Miscellaneous	1,828	-0-
Total revenues	<u>\$ 107,458</u>	<u>\$ 104,943</u>
Expenditures:		
General government--judicial--		
Judges and Clerks	\$ 14,593	\$ 15,040
Crime Lab	2,400	3,280
Reparation fund	2,000	2,150
Witness Fund	2,100	2,200
District Attorney	2,100	2,100
Law enforcement commission	2,401	1,500
Fines	4,000	2,700
Insurance	-0-	2,800
Marshal services	10,200	10,200
Compensation	20,270	20,200
Clerk Fees	2,000	-0-
Conventions and meetings	2,700	4,200
Registration fees	7,800	8,000
Dues and subscriptions	800	1,200
Office Expenses	1,000	1,000
Rentals	740	1,500
Miscellaneous	800	00
Total expenditures	<u>\$ 87,833</u>	<u>\$ 73,820</u>
Excess (deficiency) of revenues over expenditures	\$ 19,625	\$ 31,123
Agency fund excess (deficiency) revenues over expenditures	-0-	800
Fund balance, beginning of year	<u>24,732</u>	<u>24,481</u>
Fund balance, end of year	<u>\$ 44,250</u>	<u>\$ 24,182</u>

See Notes to Financial Statements

O. Scott Brupbacher RECEIVED
LEGISLATIVE AUDITOR

Certified Public Accountant

A Professional Accounting Corporation

P. O. Box 341

Bayne, Louisiana 70578

Member
American Institute of
Certified Public Accountants

Louisiana Society of
Certified Public Accountants

Phone (518) 334-7251

Fax (518) 334-7252

February 21, 1987

Bayne City Court
Judge James M. Cunningham III
Bayne, Louisiana

We have completed our audit of the financial statements of The Bayne City Court for the year ended September 10, 1986, and submit the following recommendations for consideration.

Finding:

As part of our audit, we examined the books and records of The Bayne City Court. During this process, we noted that the court's records contained incomplete documentation in some areas. In particular, violations that were transferred to District Court were not noted. All items in question were tracked to District Court transfers and/or pending charges.

Recommendation:

The staff of Bayne City Court should update records in a timely manner and document detail to insure the proper process of violations.

In closing, we would like to express our appreciation to you and your staff for the courteous and assistance rendered to us during the performance of our audit. If you have any questions or need assistance in implementing our suggestions, please contact us.

Sincerely,

O. Scott Brupbacher, CPA

O. Scott Brupbacher, CPA

A Professional Accounting Corporation

Received and Acknowledged
Legislative Auditor

By 

<u>TOTALS</u>	
<u>1938</u>	<u>1939</u>
\$ 41,000	\$ 38,800
78,704	-0-
41,800	-0-
20,800	20,400
33,484	28,800
<u>87,172</u>	<u>69,200</u>
<u>\$ 222,227</u>	<u>\$ 248,626</u>
\$ 8,728	\$ 4,884
873	2,758
28,248	21,524
4,248	4,510
28,423	24,822
4,188	822
2,948	888
7,413	5,288
2,547	1,727
42,251	42,424
4,224	2,742
1,276	2,283
2,325	2,886
44,821	22,888
2,488	4,428
2,482	2,282
<u>18,728</u>	<u>18,722</u>
<u>\$ 225,221</u>	<u>\$ 248,618</u>
\$ 22,284	\$ 882
<u>24,782</u>	<u>22,222</u>
<u>\$ 26,222</u>	<u>\$ 22,422</u>

O. Scott Brupbacher

Certified Public Accountant

A Professional Accounting Corporation

P. O. Box 34

Bayne, Louisiana 70378

Member
American Institute of
Certified Public Accountants

Institute Society of
Certified Public Accountants

Phone (518) 334-7251

Fax (518) 334-7232

**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 James H. Pennington III,
City Judge,
Bayne City Court,
Bayne, Louisiana

We have audited the general purpose financial statements of Bayne City Court, as of and for the year ended September 30, 1994, and have issued our report thereon dated February 21, 1995.

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 general purpose financial statements are free of material misstatement.

The management of Bayne 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 recorded 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, projections 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 Bayne City Court, for the year ended September 30, 1994, 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified