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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 H. 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 three month period ended December 31, 1996, and have issued our report thereon dated August 28, 1997.

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
August 28, 1997

The Honorable James M. Cunningham III,

City Judge,

Rayne City Court

Rayne, Louisiana

Our consideration to 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 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 could 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.

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



G. Scott Brupbacher, CPA

A. Professional Accounting Corporation

Rayne, Louisiana

August 20, 1997

O. Scott Brupbacher

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**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 M. Cunningham III,
City Judge,
Bryce City Court
Bryce, Louisiana

We have audited the general purpose financial statements of Bryce City Court, as of and for the three month period ended December 31, 1996, and have issued our report thereon dated August 29, 1997.

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 Bryce 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 Bryce City Court, for the three month period ended December 31, 1996, 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.

NOTES OF FINANCIAL STATEMENTS
December 31, 1998

Note 3. Changes in General Fixed Assets

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

	Balance Sept. 30, 1998	Additions	Deletions	Balance Dec. 31, 1998
Office Equipment	<u>\$ 4,181</u>	<u>0 -0-</u>	<u>0 -0-</u>	<u>\$ 4,181</u>

Note 4. Expenses of Kayne City Court Not Included in This Report

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

Note 7. Related Party Transactions

At December 31, 1998 there are no related party transactions and related amounts receivable or payable.

Note 8. Litigation

The Kayne City Court has no threatened or pending litigation against it at December 31, 1998.

NOTES TO FINANCIAL STATEMENTS
December 31, 1996

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 December 31, 1996.

Total Values on Combined Statements:

The total values 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, netted in such data comparable to a consolidation.

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 \$29,104 at December 31, 1996 and are fully insured.

BOONE CITY COURT
BOONE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE THREE MONTH PERIOD ENDED DECEMBER 31, 1986

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 Boone City Court is directly dependent on the City of Boone for office space and equipment. The City of Boone also has approval authority over the City Court's capital budget. For these reasons, the Boone City Court is a component unit of the city of Boone. For the three month period ended December 31, 1986, the City of Boone elected not to include its component units in the financial statements.

Fund Accounting:

The accounting system of the Boone 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:

Trial Fund-The Trial Fund collects on judgments, traffic fines and received traffic bonds pending trial settlements. The Trial 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 government agency on traffic fines and forfeited traffic bonds.

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

EXHIBIT C

COMBINED STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES --
ALL AGENCY FUNDS

For Three Month Period Ended December 31, 1968

	Balance Sept. 30, 1968			Balance Dec. 31, 1968	
	1968	Additions	Reductions	1968	
<u>Trust Fund</u>					
<u>ASSETS</u>					
Cash	\$ 10,328	\$ 21,328	\$ 20,128	\$ 11,528	
<u>LIABILITIES</u>					
Traffic bonds payable	\$ -0-	\$ 1,803	\$ 1,803	\$ -0-	
Fines and Court costs payable	\$ -0-	21,826	20,879	10,826	
Restitution payable	\$ -0-	7,111	7,111	\$ -0-	
Due to City Marshal	\$ -0-	323	323	\$ -0-	
Due to other Agencies	12,128	122	122	12,128	
Total Liabilities	\$ 12,128	\$ 21,952	\$ 20,128	\$ 12,854	
<u>Marshal's Trust Fund</u>					
<u>ASSETS</u>					
Cash	\$ 3,420	\$ 4,320	\$ 3,720	\$ 4,020	
<u>LIABILITIES</u>					
Restitution payable	\$ -0-	\$ 958	\$ 958	\$ -0-	
Due to City Marshal	\$ -0-	892	892	\$ -0-	
Due to other governments	\$ -0-	1,860	1,860	\$ -0-	
Due to other agencies	3,420	828	828	3,420	
Total Liabilities	\$ 3,420	\$ 4,538	\$ 3,720	\$ 3,820	
<u>Total--All Agency Funds</u>					
<u>ASSETS</u>					
Cash	\$ 13,748	\$ 25,648	\$ 23,848	\$ 15,548	
<u>LIABILITIES</u>					
Traffic bonds payable	\$ -0-	\$ 1,803	\$ 1,803	\$ -0-	
Fines & Court costs payable	\$ -0-	21,826	20,879	10,826	
Restitution payable	\$ -0-	8,969	8,969	\$ -0-	
Due to City Marshal	\$ -0-	875	875	\$ -0-	
Due to other governments	\$ -0-	1,862	1,862	\$ -0-	
Due to other funds	17,548	1,102	882	17,548	
Total Liabilities	\$ 17,548	\$ 23,637	\$ 23,848	\$ 18,374	

See Note to Financial Statements

RAYNE CITY COURT
RAYNE, IOWA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE
FOR THE THREE MONTH PERIOD ENDED
December 31, 1998

	<u>1998</u>
Revenues:	
Criminal Court Fees	\$ 12,400
Civil Court Fees	9,895
Miscellaneous	<u>608</u>
Total Revenues	<u>\$ 22,898</u>
Expenditures:	
General government--judicial--	
Indigent Defender	\$ 4,400
Crime Lab	408
Separation Fund	750
Witness Fund	1,814
District Attorney	183
Law enforcement commission	773
Marshal services	2,733
Investigation expenses	4,000
Clock Fees	1,540
Convention and meetings	2,740
Registration fees	2,213
Marshal Sale	1,000
Office Expense	200
Refunds	504
Miscellaneous	<u>90</u>
Total expenditures	<u>\$ 29,230</u>
Transfers (deficiency) of resources over expenditures	\$ 50
fund balance, beginning of year	<u>28,189</u>
fund balance, end of year	<u>\$ 28,438</u>

See Notes to Financial Statements.

BRASS CITY COUNTY
BRASS, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
For The Three Month Period Ended
December 31, 1995

	Governmental Fund Type Special Fund	Fiduciary Fund Type Agency Fund	Agency Group General Fund Account	Total Monetary Unit
ASSETS				
Cash	\$ 10,000	\$ 10,185	\$ -0-	\$ 20,185
Due from other Funds	4,074	-0-	-0-	4,074
Equipment	-0-	-0-	6,143	6,143
Total	<u>\$ 14,074</u>	<u>\$ 10,185</u>	<u>\$ 6,143</u>	<u>\$ 30,402</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Due to other Funds	\$ -0-	\$ 4,074	\$ -0-	\$ 4,074
Due to other Governmental	-0-	2,470	-0-	2,470
Due to other Agencies	-0-	6,080	-0-	6,280
Total Liabilities	<u>\$ -0-</u>	<u>\$ 12,624</u>	<u>\$ -0-</u>	<u>\$ 12,624</u>
FUND EQUITY				
Investment in general Fixed assets	\$ -0-	\$ -0-	\$ 6,143	\$ 6,143
Fund Balance - unreserved, undesignated	28,428	-0-	-0-	28,428
Total Fund Equity	<u>\$ 28,428</u>	<u>\$ -0-</u>	<u>\$ 6,143</u>	<u>\$ 34,571</u>
Total liabilities and Fund equity	<u>\$ 28,428</u>	<u>\$ 12,624</u>	<u>\$ 6,143</u>	<u>\$ 47,200</u>

See Notes to Financial Statements

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

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

We have audited the accompanying general purpose financial statements of the Bayou City Court, a component unit of City of Bayou, for the three month period ended December 31, 1999. These general purpose financial statements are the responsibility of the management of the Bayou 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 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. 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 Bayou City Court, Bayou, Louisiana, at December 31, 1999, and the results of its operations for the three month period then ended in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued a report dated August 28, 1997, on our consideration of Bayou City Court's internal control structure and a report dated August 26, 1997 on its compliance with laws and regulations.

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 Bayou 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.


O. Scott Brupbacher, CPA

A Professional Accounting Corporation

Bayou, Louisiana
August 28, 1997

C O N T E N T S

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WAYNE CITY BOARD
WAYNE, LOUISIANA

FINANCIAL REPORT
FOR THE THREE MONTH PERIOD
ENDING DECEMBER 31, 1994

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 SEP 17 1995

SUPPLEMENTARY INFORMATION

Supplementary Information for the article "A New Approach to the Synthesis of Poly(arylene ether)s" is available at <http://www.interscience.wiley.com>.

Supplementary Information for the article "Synthesis of Poly(arylene ether)s from 4,4'-Diaminodiphenyl Ether" is available at <http://www.interscience.wiley.com>.

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RAYNE CITY COURT
RAYNE, LOUISIANA

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
The Three Month Period Ended December 31, 1990

	1990				
	Criminal	Civil	Miscellaneous		
	Court ACCOUNT	Court ACCOUNT	Treas ACCOUNT	Treas ACCOUNT	Fine ACCOUNT
Cash Receipts:					
City Court Fees	\$ 15,187	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Fine Collections	-0-	-0-	-0-	-0-	24,888
Account Transfer	-0-	-0-	-0-	-0-	(15,858)
State Court Fees	553	-0-	-0-	3,183	-0-
Civil Court Fees	-0-	8,838	-0-	-0-	-0-
Registration Funds	-0-	-0-	8,883	888	-0-
TOTAL	\$ 15,740	\$ 8,838	\$ 8,883	\$ 4,183	\$ 4,830
Cash Disbursements:					
Conventions Expenses	\$ 3,743	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Inauguration	4,084	-0-	-0-	-0-	-0-
Indigent Defender Fund	8,883	-0-	-0-	831	-0-
Crime Lab	488	-0-	-0-	388	-0-
Mitchell's Service	1,888	1,848	333	333	-0-
Club Fees	1,883	-0-	-0-	-0-	-0-
Blackberries	87	1,038	138	-0-	813
Recording Fees	188	1,843	18	50	-0-
Law Enforcement Commission	773	-0-	-0-	388	-0-
Restoration	-0-	-0-	1,113	888	-0-
City Court	-0-	-0-	-0-	888	-0-
Office Expenses	328	-0-	-0-	-0-	-0-
Reparation Fund	758	-0-	-0-	-0-	-0-
Fines and Refunds	-0-	588	1,833	341	18,838
Witness Fund	1,814	-0-	-0-	333	-0-
District Attorney Retirements by Judge	383	-0-	-0-	383	-0-
TOTAL	\$ 18,854	\$ 3,881	\$ 3,187	\$ 3,738	\$ 18,831
Excess (Deficiency) of Cash Receipts	\$ (3,114)	\$ (4,843)	\$ (4,304)	\$ (408)	\$ (4,844)
Cash--beginning of year	11,843	8,888	3,088	3,818	11,038
Cash--end of year	\$ 7,729	\$ 4,045	\$ (1,219)	\$ 3,410	\$ 6,194

WATER CITY COURT
WATER, LOUISIANASCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
The Three Month Period Ended December 31, 2022

TOTAL
Dec 31, 2022

\$ 15,150
31,838
1 18,038
2,742
8,938
18,448
\$ 45,982

\$ 2,742
4,095

8,324
780
4,788
1,844
2,842
2,271

1,813
8,048
862
308
754
13,072
1,787
425

-0-
\$ 48,882

20 3,813

20,000

\$ 31,188