

FINANCIAL REPORT SEPTEMBER 30, 1997



Bruphacher & Associates

F. C. Box 34 + 801 The Boolevard Saint B + Engage, Louisiana 70076 + (318) 334-7251. FAX (37

Edward

Executive Facus H. Curningham And the Board of Aldermon

Dear Judge Construction:

Dear Judge Cunning

During our impulse examination of the financial statements of Eugen City Creat for the period excited September 1971, we reviewed the reser's accounting procedures, system of internal control, and complaines with laws, ourplaints, and grants. In addition we showed the court's organization, policies, and complaints of the court's organization, policies, or proving procedure.

We would be following matters invalving the internal county over financial recording for the Euro City Court.

PORTO:

During the course of our audit we noted that mindennesser summons breiks were not adequate

documented when issued.

ICOMMEDIATION

We recommend that a said' massive be assigned to issue biladecompor Summore banks and materials.

subquare documentation of bodis insend.

MANAGEMENT'S SERVICESS.

MANAGEMENT'S SERVICESS.

The surface of the surrigated to adequately document the bifuldenomenor Naminana banks.

These retrieves before the bank principal on the very dross desirts out made regregational and we do not wisk to

suply that they arrest every proachine resolutions. The Eugen Clop Contr's abhilistration was very prospers to augmented and recommendations processed by an experting their discussed requisibility. If you have any questions represent these matters, please do not beninke to remine as. Think you for the opportunity to be of service to view.

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Salarani of eneman, recordings. and changes in fund belower.

GINERAL PURPOSE FINANCIAL STATISMENTS

Combining spectrum of Changes in

sarrey feeds

Notes to Financial Swimmen

Page

Brupbacher & Associates

A PROFESSIONAL ACCOUNTING COMPS CONTINUE POINTS ACCOUNTANT

The Houseable In City Padge,

We have easiled the accompanying process purpose futureful anaments of the Eupon City Chart, a component unit of City of Reyers, so of and Set the year mided Engineers St, 1987. These growed purpose functed antenness are descripted in the interpretate of the Eupon City Court. Our responsibility is no suppose as opinion as these the responsibility of the interpretate of the Eupon City Court. Our responsibility is no suppose as opinion as these

We required our mild in recordance with grazully accepted auditing standards and Universities Auditing. Standards intend by the Comprobin General of the Universities. These intended require due to plan and supplies the audit to closed measured sense; these to began in facious of audition are supplies and audit to closed intensities and the of manifest are supplied to a sense of the closed of acceptance. As seed included controlling, on a test data, realment approximation and discharges in the ground purpose formation il audition. As and the due between testing the recording procedure and and

general purpose financial statuments. An made also technice meeting the revenuing principles used and significant estimates made by mesupercent, so well as evaluating the recent general purpose financial statement presentation. We believe that our staffs principle a measurable bank for our episton.

financial position of the Royan City Court, Report, London, or Spreeder 36, 1997, and the counts of inoperations for the year from entired in control with generally accompand accounting principles.

In control country of the Court of the

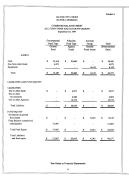
collata juvinition of lave, appalation, combapts and gream, of a gream jumpor financial interests interests when as a value, in the financial proper financial interests a value. The accompanying data famel as applicaments professation into the other command in process of the collection of the collec

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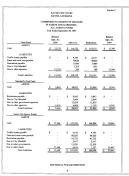
Rayre, Louisine











NOTES TO PENANCIAL STATE Superator St, 1997

Note 1. Summary of Significant Assumating

Financial Reporting Easter

The City Cover Jedge is an independently closed official and is a year of the operations of the City Court spains. The Rayes City Court is financly dependent on the City of Eague fine office space and overcome fire City of Eague fine office space and overcome fire City of Eague fine office court of Eague (South Court) capital design. For these masses, the Rayes City Court is a composite said of the City of Eague. For the year model Engineering City of Eague. For the year model Engineering City of Eague.

Pund Accounts

The accounting system of the Rayne City Chart is organized and operated on a fund bank whereby a separate stdf-featuring set of account a materialend for the purpose of corrying on sensite activities or straining correct relevances in accordance with special regulations, restrictions or limitations. The finds maintained by the Controlled of the following material relationships.

Gooral Fund—The general fund derives its revenues from sharper made through the criminal court spates and the utril areas spates, and expends these finals for creates operations of the roses.

agency Funds—Agency Study are used to account for musts held by the Court as an agent for other oversmooth, individuals, or funds. The court maintains two agency funds: "Trust Funds—The Theory Fund ordinon on independent, builty form and enteriors half is book.

Fred Final—The Time Final reflects on palgrammin, buille flow and receives half-is bands creding final settlemen. The True Final makes prepared in sedecates of reflects and the bands are either refunded, or peal and as flow and reset costs. The costs used as pulled to the General Final and the fine persion is paid to another government agrange on traffic flore and technical rankfit. In bands

anhalf's Trust Fund.—This agency fund accounts for the collection of worthless checks and see and court cests on Baile sharpes. Populesis are made to other governmental agencies and for stration on the worthless checks.

Date of Accounting:
The resulting accounting is sellent for the General Fand abords revenue are marginal.

First Ages:

Fined. Another:
The fined success represent a summary of mortable capital acquisition summ purchased by Royen City Court.
The fined success represent a valent at interest acquisition sone suspen whose otherwise acoust. No depociation has been provided for any personal fined success and procuration of this accross information is not interested to assert finement as accretion of the accretion of

Vacation and Sick Leave:

The Rayne City Court has no vacation or nick leave policies as of September 26, I

results of operations, in confirmity with gravestly accepted accounting principles. Neither is such data

Exhibition and discinguists of continuous super, and Exhibition as the date of the financial seasoners, and the

The Rayre City Court back believes of deposits with financial institutions amounted to \$36,250 at

Note 5. Changes in General Fixed Assets

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

At September 30, 1997 there are no related purty transactions and related arrownia receivable or pupable.

The Expen City Court has no Gendered or pending Eligation against it at September 58, 1997.

Brupbacher & Associates

CERTIFIED PUBLIC ACCOUNTANTS

F. O. Box 34 • 800 The Boolevard Saint B • Sayon, Louisiana 2003 • (\$150.334-335). PAX (\$150.514-200).

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER PROADICAL.
REPORTING BASED ON AN AIREST OF PRINANCIAL STATIMENESS PERFORMED IN

Honorable James M. Canninghan

yes City Court

here solded for financial sistements of time City Court, as of end for the year miled Engineeder 33, 2007, and in sold or the court miled Engineeder 33, 2007, and in sold or the court miled Engineeder 33, 2007, and in sold in accordance with generally and the court of the court

Compiliance
An part of channing reasonable assumes about whether Mayor City Cour's financial casements are the of
material minimizations, we preferred feels of its compiliance with retain previous of laws, regulations, centre
and retain assumptions with which model bean allowed as filters and feedback affects on the constraints.

and grants, concompliance with white could salve a district and material of the data of the data administration. Surveying providing an equition is coloquidated with these provisions was not independent our work and, accordingly, while not experted under the complete of our wass disclosed instances of succompliance that are negligible to be regarded under Convenience Auditory Enadlands.

n planning and preforming our audit, we com-

and a provide answers on the interest control over financial reporting. Our consistence of the interest control over financial reporting, over consistence of the interest and control and the financial reporting over the financial reporting over financial reporting over the financial reporting of all interest control over the financial reporting over the reporting over

This report is introded for the information of management and the office of the legislative matter. However, this report is a marker of public recrued and its distribution is not limited.

Brigholder & associates

Reyne, Leolelana Pelenary 3, 1998









