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CITY COURT OF CAYMAN  
FINANCIAL REPORT  
JUNE 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity 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 MAY 11 1968

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**BERNARDINI, POCHIE, LEWIS & BREAUX**  
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The Honorable Beale P. Bourque,  
 City Judge  
 City Court of Rapin, Louisiana

We have compiled the accompanying general purpose financial statements of the City Court of Rapin, Louisiana, as of and for the year ended June 30, 1997 and the supplementary schedules, as listed in the table of contents. The statements and supplementary schedules, which are presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the responsibility of the Court in the form of financial statements and the supplementary schedules. We have not audited or reviewed the accompanying financial statements and the supplementary schedules and, accordingly, we do not express an opinion or any other form of assurance on them.

*Bernardini, Pochie, Lewis & Breaux*

Crowley, Louisiana  
 December 23, 1997

- Reviewed:**
- John W. Bernardini, CPA, CPA
  - Joseph M. Pochie, CPA, CPA
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  - Donald R. Pochie, CPA, CPA
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- Reviewed Under the Authority of**  
 Certified Public Accountants  
 State of Louisiana  
 State of Louisiana  
 State of Louisiana

\* A. Paul Bernardini, Secretary-Treasurer

GENERAL PURPOSE FINANCIAL STATEMENTS  
Combined Statements - Overview

CITY COURT OF KAPLAN  
KAPLAN, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1997  
See Accountant's Compilation Report

ASSETS	Governmental		Fiduciary	Account Groups Plant Assets	Total (Memoranda Only)
	Fund Types		Fund		
	General	Special Revenue	Trusts Admin		
Cash	\$ 4,389	\$ 1,370	\$ 14,995	\$ -	\$ 20,754
Due from other funds	8,328	346	19,381	-	28,055
Other receivables	-	-	14,284	-	14,284
Equipment	-	-	-	18,324	18,324
<b>Total assets</b>	<b>\$ 13,022</b>	<b>\$ 1,816</b>	<b>\$ 48,660</b>	<b>\$ 18,324</b>	<b>\$ 81,822</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 190	\$ -	\$ 9,800	\$ -	\$ 10,190
Due to other funds	10,999	150	19,295	-	29,544
Due to other governmental units	-	-	19,450	-	19,450
Due to local government	-	-	4,863	-	4,863
Other payable	-	-	1,812	-	1,812
<b>Total liabilities</b>	<b>\$ 12,189</b>	<b>\$ 150</b>	<b>\$ 45,418</b>	<b>\$ -</b>	<b>\$ 58,857</b>
<b>FUND EQUITY</b>					
Investment in general fund assets	\$ -	\$ -	\$ -	\$ 18,504	\$ 18,504
Fund balances	4,322	1,363	-	-	6,685
<b>Total fund equity</b>	<b>\$ 4,322</b>	<b>\$ 1,363</b>	<b>\$ -</b>	<b>\$ 18,504</b>	<b>\$ 25,019</b>
<b>Total liabilities and fund equity</b>	<b>\$ 16,511</b>	<b>\$ 1,513</b>	<b>\$ 45,418</b>	<b>\$ 18,504</b>	<b>\$ 81,956</b>

See Notes to Financial Statements.

CITY COURT OF RAPLAN  
 RAPLAN, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES  
 Year Ended June 30, 1997

See Accountant's Compilation Report

	General	Special Revenues	Total (Placements Only)
<b>Revenues:</b>			
Court costs - city fines	\$ 12,380	\$ 2,656	\$ 15,036
Court costs - state fines	4,945	583	5,528
Appropriation - City of Raplan General Fund	3,180	-	3,180
Miscellaneous	482	-	482
<b>Total revenues</b>	<b>\$ 21,087</b>	<b>\$ 3,239</b>	<b>\$ 24,326</b>
<b>Expenditures:</b>			
Supplemental pay	\$ 450	\$ -	\$ 450
Insurance benefits	3,920	-	3,920
Fees, subscriptions, and publications	3,482	-	3,482
Postage and printing	2,854	-	2,854
Supplies	2,164	-	2,164
Supplies	1,354	-	1,354
Telephone	1,801	-	1,801
Capital outlay	5,389	-	5,389
Repairs and maintenance	845	-	845
Miscellaneous	841	-	841
Witness fees	-	3,239	3,239
<b>Total expenditures</b>	<b>\$ 28,285</b>	<b>\$ 3,239</b>	<b>\$ 31,524</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 2,842</b>	<b>\$ 44</b>	<b>\$ 2,886</b>
Fund balance, June 30, 1996	1,483	1,223	2,706
<b>Fund balance, June 30, 1997</b>	<b>\$ 4,325</b>	<b>\$ 1,267</b>	<b>\$ 5,592</b>

See Notes to Financial Statements.

CITY COURT OF KAPLAN  
KAPLAN, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 1. Summary of Significant Accounting Policies

The accounting and reporting policies of the City Court of Kaplan, Louisiana conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of certain significant accounting policies and practices:

- A. REPORTING ENTITY In evaluating how to define the City Court of Kaplan, Louisiana, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criteria used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City Court is able to exercise oversight responsibilities.

Based on the foregoing criteria, the following fund is not considered part of the City Court of Kaplan, Louisiana, and is thus excluded from the accompanying financial statements for the reasons noted:

The City Court of Kaplan, Louisiana, operates a Civil Court Fund under the jurisdiction of the City Judge in addition to the original court funds. However, the Civil Court Fund is not considered a component unit due to legal restrictions.

The City Court of Kaplan, Louisiana, is not included in any other governmental "reporting entity" as defined by the GASB process. Since the Court is operated under the directorship of the Kaplan City Judge who is an elected public official and has decision-making authority, the ability to significantly influence operations, and primary accountability for fiscal matters.

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

- B. Fund accounting. The accounting system is organized and operated on a basis of funds and account groups whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Environmental Funds

General Fund:

This fund is used to account for all financial resources except those required to be accounted for in another fund. It is used to account for court costs collected from the City and State Fines Fund to be used for operating expenses other than those paid by the City of Kaplan, Louisiana.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Witness Fees Fund:

This fund is used to account for the collection of fees from the City and State Fines Funds to be used to pay witnesses.

Fiduciary Funds

Agency Funds:

Agency funds are used to account for assets held by the Court as an agent for individuals, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

State and City Fines Funds:

These funds are imprest accounts in which fines and court costs are accumulated monthly and distributed at the end of each month.

Bond Fund:

This fund is an imprest account which accounts for the receipt and distribution of bonds and other collections.



NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

**Indigent Defender Fund:**

This fund is an imprest account which accounts for the receipt and distribution of the indigent defender board fee.

**ACCOUNT GROUP**

**General Fixed Asset Account Group:**

This account group is established to account for all fixed assets of the Court other than those paid by the City of Kaplan, Louisiana.

- C. **Basis of accounting** Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied.

All governmental and agency funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and transportation of such supplies, if any, are not recorded as assets at the close of the fiscal year.

- D. **Memorandum Only - Total Columns** Total columns are captioned "Memorandum only" to indicate that they are 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 are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTES TO FINANCIAL STATEMENTS**  
See Accountant's Compilation Report

**Note 2. Cash**

For reporting purposes, cash consists of demand deposits. The Court may invest in United States bonds, treasury notes, or certificates, or the certification of deposit of state banks having their principal office in the State of Louisiana, or direct security repurchase agreements of any Federal bank, or any other federally insured investment. The Court may also invest in shares of any homestead and building and loan association in any amount not exceeding the federally insured amount. The deposits at June 30, 1997 were insured as follows:

	Bank Balance	FDIC Insurance	Balance Insured
Cash	<u>\$ 25,388</u>	<u>\$ 25,388</u>	<u>\$</u>

**Note 3. Interfund Receivables, Payables**

The composition of interfund receivable and payable balances as of June 30, 1997 is as follows:

Receivable Fund	Payable Fund	Amount
General	Special Revenue	\$ 150
	City Fines	5,875
	State Fines	1,813
Special Revenue	City Fines	93
	State Fines	70
State Fines	Bond Fund	250
	City Fines	495
City Fines	Bond Fund	500
Indigent Defender	City Fines	2,225
	State Fines	1,660
	General Fund	<u>12,622</u>
Total		<u>\$ 23,558</u>

NOTES TO FINANCIAL STATEMENTS  
See Accountant's Compilation Report

Note 4. Changes in General Fixed Assets

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

	Balance, July 1, 1998	Additions	Deductions	Balance, June 30, 1999
Equipment	\$ 12,325	\$ 8,399	\$ -	\$ 20,724

Note 5. Changes in Agency Funds

A summary of changes in agency funds is as follows:

	Balance, July 1, 1998	Additions	Deductions	Balance, June 30, 1999
<b>Assets:</b>				
Cash	\$ 14,950	\$ 113,575	\$ 113,530	\$ 14,995
Due from other funds	15,341	-	-	15,341
Other receivables	34,284	-	-	34,284
	<u>\$ 64,575</u>	<u>\$ 113,575</u>	<u>\$ 113,530</u>	<u>\$ 68,950</u>
<b>Liabilities:</b>				
Accounts payable	\$ 7,827	\$ 15,368	\$ 11,794	\$ 11,401
Due to other funds	15,800	22,250	22,250	15,800
Due to other governmental units	19,568	30,101	30,212	19,457
Due to local government	4,175	67,678	68,389	4,464
Other payable	1,833	-	-	1,833
	<u>\$ 49,203</u>	<u>\$ 135,397</u>	<u>\$ 142,645</u>	<u>\$ 62,955</u>

Note 6. Fee Writ Paid to Elected Officials

The City Judge did not receive any compensation from the City Court funds.

Note 7. Other Receivables

Included in other receivables is \$15,341 which represents missing cash receipts from July, 1993 to July, 1995.

Note 8. Due to Other Governmental Units

Included in due to other governmental units is \$16,813 which represents amounts collected by the Court from 1993 to 1995 for the Indigent Defender Board and not remitted.

SUPPLEMENTARY INFORMATION

**AGENCY FUNDS**

CITY COUNTY OF KAPLIS  
KAPLIS, LOUISIANA

COMBINING BALANCE SHEET  
ALL ASSET FUNDS  
June 30, 1987

See Accountant's Compilation Report

ASSETS	State Funds	City Funds	Bond Fund	Indigent Defender Fund	Total
<b>CURRENT ASSETS</b>					
Cash	\$ 4,377	\$ 3,159	\$ 3,559	\$ -	\$ 11,095
Due from other funds	175	583	-	13,784	14,542
Other receivables	<u>3,389</u>	<u>8,180</u>	<u>3,922</u>	<u>3,063</u>	<u>18,554</u>
Total assets	<u>\$ 8,341</u>	<u>\$ 11,921</u>	<u>\$ 7,481</u>	<u>\$ 16,847</u>	<u>\$ 44,590</u>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ 136	\$ 247	\$ 8,999	\$ -	\$ 9,382
Due to other funds	3,379	9,898	872	-	14,149
Due to other governmental units	1,894	1,526	-	16,837	19,257
Due to local government	2,483	2,374	-	-	4,857
Other payables	<u>1,180</u>	<u>625</u>	<u>-</u>	<u>-</u>	<u>1,805</u>
Total liabilities	\$ 8,272	\$ 14,672	\$ 9,871	\$ 16,837	\$ 45,652
<b>FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 8,272</u>	<u>\$ 14,672</u>	<u>\$ 9,871</u>	<u>\$ 16,837</u>	<u>\$ 45,652</u>

CITY COURT OF KAPLAN  
 KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 STATE FINES FUND  
 Year Ended June 30, 1991  
 See Administrator's Compilation Report

ASSETS	Balance July 1, 1990	Additions
Cash	\$ 2,768	\$ 33,379
Due from other funds	775	-
Other receivables	<u>3,169</u>	<u>-</u>
Total assets	<u>\$ 6,712</u>	<u>\$ 33,379</u>
LIABILITIES		
Accounts payable	\$ 104	\$ 2,450
Due to other funds	5,263	6,000
Due to other governmental entities	800	10,381
Due to local government	1,364	10,381
Other payables	<u>1,182</u>	<u>-</u>
Total liabilities	<u>\$ 8,713</u>	<u>\$ 33,379</u>

Deductions

Transfers to Other Funds	Transfers to Other Governmental Units	Transfers to Local Government	Transfers to Other Agencies	Balance June 30, 1997
\$ 5,889	\$ 10,488	\$ 24,272	\$ 1,421	\$ 4,272
-	-	-	-	272
-	-	-	-	<u>3,183</u>
<u>\$ 5,889</u>	<u>\$ 10,488</u>	<u>\$ 24,272</u>	<u>\$ 1,421</u>	<u>\$ 4,272</u>
\$ -	\$ -	\$ -	\$ 1,421	\$ 134
5,889	-	-	-	1,205
-	10,488	-	-	1,094
-	-	24,272	-	2,683
-	-	-	-	<u>1,181</u>
<u>\$ 5,889</u>	<u>\$ 10,488</u>	<u>\$ 24,272</u>	<u>\$ 1,421</u>	<u>\$ 4,272</u>



CITY COURT OF NEW ORLEANS  
 NEW ORLEANS, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 CITY FUND FUND  
 Year Ended June 30, 1997  
 See ACCOUNTANT'S Compliance Report

ASSETS	Balance July 1, 1996	Additions
Cash	\$ 8,644	\$ 71,327
Due from other funds	382	-
Other receivables	<u>8,300</u>	<u>-</u>
Total assets	<u>\$ 17,326</u>	<u>\$ 71,327</u>
LIABILITIES		
Accounts payable	\$ 345	\$ 3,547
Due to other funds	9,666	14,188
Due to other governmental units	1,800	18,480
Due to local government	2,811	32,082
Other payable	<u>808</u>	<u>-</u>
Total liabilities	<u>\$ 16,330</u>	<u>\$ 68,307</u>

Deductions

Transfers to Other Funds	Transfers to Other Governmental Units	Transfers to Local Government	Transfers to Other Agencies	Balance June 30, 1957
\$ 16,366	\$ 19,886	\$ 37,517	\$ 3,625	\$ 5,158
-	-	-	-	592
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>6,158</u>
<u>\$ 16,366</u>	<u>\$ 19,886</u>	<u>\$ 37,517</u>	<u>\$ 3,625</u>	<u>\$ 13,913</u>
\$ -	\$ -	\$ -	\$ 3,625	\$ 267
16,366	-	-	-	9,098
-	19,886	-	-	1,508
-	-	37,517	-	2,378
<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>665</u>
<u>\$ 16,366</u>	<u>\$ 19,886</u>	<u>\$ 37,517</u>	<u>\$ 3,625</u>	<u>\$ 13,913</u>

CITY COURT OF KAPLAN  
 KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 BOND FUND

Year Ended June 30, 1991

See ACCOUNTANT'S Compliance Report

	Balance July 1, 1990	Additions	Debitals	Balance June 30, 1991
<b>ASSETS</b>				
Cash	\$ 7,558	\$ 28,789	\$ 28,748	\$ 7,599
Other receivables	1,812	-----	-----	1,812
Total assets	<u>\$ 9,370</u>	<u>\$ 28,789</u>	<u>\$ 28,748</u>	<u>\$ 9,411</u>
<b>LIABILITIES</b>				
accounts payable	\$ 8,578	\$ 28,789	\$ 28,748	\$ 8,599
Due to other funds	812	-----	-----	812
Total liabilities	<u>\$ 9,390</u>	<u>\$ 28,789</u>	<u>\$ 28,748</u>	<u>\$ 9,411</u>

CITY CODED OF RAPLAN  
 RAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 INCIDENT DEFENSE FUND  
 Year Ended June 30, 1957  
 See Accountant's Compilation Report

ASSETS	Balance July 1, 1956	Additions	Deductions	Balance June 30, 1957
Cash	\$ -	\$ -	\$ -	\$ -
Due from other funds	13,794	-	-	13,794
Other receivables	<u>3,853</u>	-	-	<u>3,853</u>
Total assets	<u>\$ 16,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,831</u>
LIABILITIES				
Due to other governmental units	<u>\$ 16,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,831</u>



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**INDEPENDENT ACCOUNTANT'S REPORT  
 ON APPLYING AGREED-UPON PROCEDURES**

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 Mandeville, LA  
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The Honorable Keith P. Bourque,  
 City Judge  
 City Court of Kaplan, Louisiana

We have performed the procedures indicated in the Louisiana Government Audit Guide and summarized below, which were agreed to by the management of City Court of Kaplan, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Kaplan, Louisiana's compliance with certain laws and regulations during the year ended June 30, 1997 included in the accompanying Louisiana Auditors' Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

**Public Bid Law**

- Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 48:1211-1231 (the public bid law).

There were no expenditures made during the year which exceeded \$5,000.

**Code of Ethics for Public Officials and Public Employees**

- Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1501-1524 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

Larry A. Starnard, CPA  
 Catherine A. Starnard, CPA  
 James J. Latta, CPA  
 Ronald W. Smith, CPA  
 Michael Thomas, CPA  
 David L. Brown, CPA  
 James D. Starnard, CPA  
 W. A. Smith, CPA  
 Nicholas W. Brown, CPA  
 Michael Smith, CPA  
 Stephen J. Leathers, CPA  
 David J. Starnard, CPA  
 Bruce W. Smith, CPA  
 Richard P. Smith, CPA  
 Michael J. Mapp, III, CPA  
 David L. Smith, CPA  
 Kenneth W. White, CPA  
 A. Thomas Smith, CPA  
 Mark G. Smith, CPA  
 William J.  
 Jeffrey J. Starnard, CPA, FRM  
 Ruth A. Smith, CPA, FRM  
 John R. Smith, CPA, FRM  
 James W. Smith, CPA, FRM  
 George W. Smith, CPA, FRM  
 Stephen J. Starnard, CPA, FRM  
 Richard J. Smith, CPA, FRM  
 Michael J. Smith, CPA, FRM  
 Members and Associates of  
 Chartered Public Accountants  
 Louisiana, Inc. (CPA)  
 Public, Inc. (CPA)

The Honorable André P. Bourque,  
City Judge  
City Court of Kaplan, Louisiana

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### **Budgeting**

There were no procedures applicable to budgeting performed since City Courts are exempt from adopting budgets.

#### **Accounting and Reporting**

5. Randomly select six disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval.

#### **Meetings**

There were no procedures applicable to meetings due to City Courts do not hold public meetings as do other governmental boards.

The Honorable Leslie F. Bouquet,  
City Judge  
City Court of Kaplan, Louisiana

#### **Debit**

6. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

We examined copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

#### **Advances and Expenses**

7. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

The employees of City Court are paid by the City of Kaplan and the Vermilion Parish Police Jury, therefore the City Court has no payroll expenditures. We inspected the expenditures of the City Court and noted three disbursements to the City Court employees totaling \$208 which may represent bonuses.

#### **Prior Comments and Recommendations**

8. Review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have resolved.

a. Reports to Agencies

The Court has resolved this issue.

b. Bond Fund

The Court has resolved this issue.

c. General Administration - Segregation of Duties

The Court has segregated as much as it can based on limited number of personnel.

d. Documentation

The Court has resolved this issue.

e. Internal Accounting

The Court has resolved this issue.

The Honorable Paul F. Bourque,  
City Judge  
City Court of Rapides, Louisiana

F. Indigent Defender Board

The Court is collecting and retaining \$17.50 per offense to the Indigent Defender Board.

G. Cash Receipts

The Court has not recovered the missing cash receipts which total \$28,261.

H. Louisiana Traumatic Head and Spinal Cord Injury Trust Fund

The Court is not collecting or remitting to the Louisiana Traumatic Head and Spinal Cord Injury Trust Fund.

I. Marshall Fee

The Court is collecting and retaining \$50 per offense to the Marshall.

We were not engaged to, and did not, perform an examination. The objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of City Court of Rapides, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and takes responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Blowers, Paul, Lewis & Blowers*

Crosby, Louisiana  
December 23, 1997