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CITY COURT OF KAPLAN

FINANCIAL REPORT

JUNE 30, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, either in whole or in part, by public officials, and is available for public inspection in the station for public use of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

FEB 17 1999

Release Date _____

C O N T E N T S

	<i>Page</i>
INDEPENDENT ACCOUNTANT'S REPORT ON THE FINANCIAL STATEMENTS	1
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined balance sheet - all fund types and account groups	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Notes to financial statements	6-10
SUPPLEMENTARY INFORMATION	
AGENCY FUNDS	
Combining balance sheet - all agency funds	15
Statement of changes in assets and liabilities - State Fines Fund	16 and 17
Statement of changes in assets and liabilities - City Fines Fund	18 and 19
Statement of changes in assets and liabilities - Bond Fund	20
Statement of changes in assets and liabilities - Indigent Defender Fund	21
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	23-26
Louisiana attestation questionnaire	27 and 28



BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
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INDEPENDENT ACCOUNTANT'S REPORT

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

We have compiled the accompanying general purpose financial statements of the City Court of Kaplan, Louisiana, as of and for the year ended June 30, 1998 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 representation 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.

BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.

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Gregory B. Milton, CPA*
S. Scott Soileau, CPA*
Patrick D. McCarthy, CPA*

Crowley, Louisiana
December 3, 1998

Retired:
Sidney L. Broussard, CPA 1980
Leon K. Poche, CPA 1984
James H. Breaux, CPA 1987
Erma R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberly, CPA* 1995
Rodney L. Savoy, CPA* 1996
Larry G. Broussard, CPA* 1996

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Certified Public Accountants
Society of Louisiana Certified
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* A Professional Accounting Corporation.

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GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

CITY COURT OF KAPLAN
KAPLAN, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1998
See Accountant's Compilation Report

	<u>Governmental</u> <u>Fund Types</u>		<u>Fiduciary</u> <u>Fund</u> <u>Types</u>	<u>Account</u> <u>Groups</u>	<u>Total</u>
ASSETS	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Agency</u>	<u>Fixed</u> <u>Assets</u>	<u>(Memorandum</u> <u>Only)</u>
Cash	\$ 13,851	\$ 1,864	\$ 22,209	\$ -	\$ 37,924
Due from other funds	8,221	206	15,161	-	23,588
Other receivables	-	-	16,284	-	16,284
Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,040</u>	<u>16,040</u>
Total assets	<u>\$ 22,072</u>	<u>\$ 2,070</u>	<u>\$ 53,654</u>	<u>\$ 16,040</u>	<u>\$ 93,836</u>
 LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 2,131	\$ -	\$ 12,749	\$ -	\$ 14,880
Due to other funds	10,099	150	13,339	-	23,588
Due to other governmental units	-	-	20,394	-	20,394
Due to local government	-	-	5,347	-	5,347
Other payable	<u>-</u>	<u>-</u>	<u>1,825</u>	<u>-</u>	<u>1,825</u>
Total liabilities	<u>\$ 12,230</u>	<u>\$ 150</u>	<u>\$ 53,654</u>	<u>\$ -</u>	<u>\$ 66,034</u>
 FUND EQUITY					
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ 16,040	\$ 16,040
Fund balance	<u>9,842</u>	<u>1,920</u>	<u>-</u>	<u>-</u>	<u>11,762</u>
Total fund equity	<u>\$ 9,842</u>	<u>\$ 1,920</u>	<u>\$ -</u>	<u>\$ 16,040</u>	<u>\$ 27,802</u>
Total liabilities and fund equity	<u>\$ 22,072</u>	<u>\$ 2,070</u>	<u>\$ 53,654</u>	<u>\$ 16,040</u>	<u>\$ 93,836</u>

See Notes to Financial Statements.

CITY COURT OF KAPLAN
KAPLAN, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1998
See Accountant's Compilation Report

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
Revenues:			
Court costs - city fines	\$ 11,441	\$ 2,206	\$ 13,647
Court costs - state fines	6,293	674	6,967
Appropriation - City of Kaplan General Fund	5,100	-	5,100
Miscellaneous	<u>602</u>	<u>50</u>	<u>652</u>
Total revenues	<u>\$ 23,436</u>	<u>\$ 2,930</u>	<u>\$ 26,366</u>
Expenditures:			
Supplemental pay	\$ 850	\$ -	\$ 850
Insurance benefits	1,920	-	1,920
Dues, subscriptions, and publications	2,856	-	2,856
Postage and printing	2,243	-	2,243
Seminars	1,964	-	1,964
Supplies	2,142	-	2,142
Telephone	2,163	-	2,163
Capital outlay	1,247	-	1,247
Repairs and maintenance	2,124	-	2,124
Miscellaneous	813	-	813
Witness fees	<u>-</u>	<u>2,775</u>	<u>2,775</u>
Total expenditures	<u>\$ 18,322</u>	<u>\$ 2,775</u>	<u>\$ 21,097</u>
Excess of revenues over expenditures	\$ 5,114	\$ 155	\$ 5,269
Fund balance, June 30, 1997	<u>4,728</u>	<u>1,765</u>	<u>6,493</u>
Fund balance, June 30, 1998	<u>\$ 9,842</u>	<u>\$ 1,920</u>	<u>\$ 11,762</u>

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 GAAP. 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 criterion 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 reason noted:

The City Court of Kaplan, Louisiana, operates a Civil Court Fund under the jurisdiction of the City Judge in addition to the criminal 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 pronouncement, 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.

Governmental 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 focus 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 inventories 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 time certificates 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, 1998 were secured as follows:

	<u>Bank Balance</u>	<u>FDIC Insurance</u>	<u>Balance Uninsured</u>
Cash	<u>\$ 38,064</u>	<u>\$ 38,064</u>	<u>\$ -</u>

Note 3. Interfund Receivables, Payables

The composition of interfund receivable and payable balances as of June 30, 1998 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Special Revenue	\$ 150
	City Fines	6,301
	State Fines	1,770
Special Revenue	City Fines	156
	State Fines	50
State Fines	Bond Fund	280
	City Fines	495
City Fines	Bond Fund	592
Indigent Defender	City Fines	2,235
	State Fines	1,460
	General Fund	<u>10,099</u>
Total		<u>\$ 23,588</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, <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	Balance, June 30, <u>1998</u>
Equipment	<u>\$ 18,524</u>	<u>\$ 1,129</u>	<u>\$ 3,613</u>	<u>\$ 16,040</u>

Note 5. Changes in Agency Funds

A summary of changes in agency funds is as follows:

	Balance, July 1, <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	Balance, June 30, <u>1998</u>
Assets:				
Cash	\$ 16,995	\$142,763	\$137,550	\$ 22,208
Due from other funds	15,161	-	-	15,161
Other receivables	<u>16,284</u>	<u>-</u>	<u>-</u>	<u>16,284</u>
	<u>\$ 48,440</u>	<u>\$142,763</u>	<u>\$137,550</u>	<u>\$ 53,653</u>
Liabilities:				
Accounts payable	\$ 9,002	\$ 39,847	\$ 36,100	\$ 12,749
Due to other funds	13,295	20,613	20,570	13,338
Due to other governmental units	19,457	35,540	34,613	20,384
Due to local government	4,861	46,481	45,995	5,347
Other payable	<u>1,825</u>	<u>282</u>	<u>272</u>	<u>1,835</u>
	<u>\$ 48,440</u>	<u>\$142,763</u>	<u>\$137,550</u>	<u>\$ 53,653</u>

Note 6. Per Diem 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 \$13,241 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 \$16,837 which represents amounts collected by the Court from 1993 to 1995 for the Indigent Defender Board and not remitted.

SUPPLEMENTARY INFORMATION

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AGENCY FUNDS

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CITY COURT OF KAPLAN
KAPLAN, LOUISIANA

COMBINING BALANCE SHEET
ALL AGENCY FUNDS

June 30, 1998

See Accountant's Compilation Report

ASSETS	State Fines <u>Fund</u>	City Fines <u>Fund</u>	Bond <u>Fund</u>	Indigent Defender <u>Fund</u>	<u>Total</u>
CURRENT ASSETS					
Cash	\$ 3,984	\$ 7,454	\$ 10,771	\$ -	\$ 22,209
Due from other funds	775	592	-	13,794	15,161
Other receivables	<u>3,169</u>	<u>8,160</u>	<u>1,912</u>	<u>3,043</u>	<u>16,284</u>
Total assets	<u>\$ 7,928</u>	<u>\$ 16,206</u>	<u>\$ 12,683</u>	<u>\$ 16,837</u>	<u>\$ 53,654</u>
LIABILITIES AND FUND BALANCE					
CURRENT LIABILITIES					
Accounts payable	\$ 295	\$ 643	\$ 11,811	\$ -	\$ 12,749
Due to other funds	3,280	9,187	872	-	13,339
Due to other governmental units	1,295	2,262	-	16,837	20,394
Due to local government	1,877	3,470	-	-	5,347
Other payable	<u>1,181</u>	<u>644</u>	<u>-</u>	<u>-</u>	<u>1,825</u>
Total liabilities	\$ 7,928	\$ 16,206	\$ 12,683	\$ 16,837	\$ 53,654
FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 7,928</u>	<u>\$ 16,206</u>	<u>\$ 12,683</u>	<u>\$ 16,837</u>	<u>\$ 53,654</u>

CITY COURT OF KAPLAN
KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
STATE FINES FUND
Year Ended June 30, 1998
See Accountant's Compilation Report

ASSETS	Balance <u>July 1, 1997</u>	<u>Additions</u>
Cash	\$ 4,277	\$ 43,512
Due from other funds	775	-
Other receivables	<u>3,169</u>	<u>-</u>
Total assets	<u>\$ 8,221</u>	<u>\$ 43,512</u>
LIABILITIES		
Accounts payable	\$ 136	\$ 3,967
Due to other funds	3,325	6,966
Due to other governmental units	1,094	14,678
Due to local government	2,485	17,729
Other payable	<u>1,181</u>	<u>172</u>
Total liabilities	<u>\$ 8,221</u>	<u>\$ 43,512</u>

Deductions

Transfers to Other Funds	Transfers to Other Governmental Units	Transfers to Local Government	Transfers to Other Agencies	Balance June 30, 1998
\$ 7,183	\$ 14,477	\$ 18,337	\$ 3,808	\$ 3,984
-	-	-	-	775
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,169</u>
<u>\$ 7,183</u>	<u>\$ 14,477</u>	<u>\$ 18,337</u>	<u>\$ 3,808</u>	<u>\$ 7,928</u>
\$ -	\$ -	\$ -	\$ 3,808	\$ 295
7,011	-	-	-	3,280
-	14,477	-	-	1,295
-	-	18,337	-	1,877
<u>172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,181</u>
<u>\$ 7,183</u>	<u>\$ 14,477</u>	<u>\$ 18,337</u>	<u>\$ 3,808</u>	<u>\$ 7,928</u>

CITY COURT OF KAPLAN
KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
CITY FINES FUND
Year Ended June 30, 1998
See Accountant's Compilation Report

ASSETS	Balance <u>July 1, 1997</u>	<u>Additions</u>
Cash	\$ 5,159	\$ 70,149
Due from other funds	592	-
Other receivables	<u>8,160</u>	<u>-</u>
Total assets	<u>\$ 13,911</u>	<u>\$ 70,149</u>
LIABILITIES		
Accounts payable	\$ 267	\$ 6,778
Due to other funds	9,098	13,647
Due to other governmental units	1,526	20,862
Due to local government	2,376	28,752
Other payable	<u>644</u>	<u>110</u>
Total liabilities	<u>\$ 13,911</u>	<u>\$ 70,149</u>

<u>Deductions</u>				
<u>Transfers to Other Funds</u>	<u>Transfers to Other Governmental Units</u>	<u>Transfers to Local Government</u>	<u>Transfers to Other Agencies</u>	<u>Balance June 30, 1998</u>
\$ 13,659	\$ 20,136	\$ 27,658	\$ 6,402	\$ 7,453
-	-	-	-	592
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,160</u>
<u>\$ 13,659</u>	<u>\$ 20,136</u>	<u>\$ 27,658</u>	<u>\$ 6,402</u>	<u>\$ 16,205</u>
\$ -	\$ -	\$ -	\$ 6,402	\$ 643
13,559	-	-	-	9,186
-	20,136	-	-	2,252
-	-	27,658	-	3,470
<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>654</u>
<u>\$ 13,659</u>	<u>\$ 20,136</u>	<u>\$ 27,658</u>	<u>\$ 6,402</u>	<u>\$ 16,205</u>

CITY COURT OF KAPLAN
KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
BOND FUND

Year Ended June 30, 1998
See Accountant's Compilation Report

ASSETS	Balance July 1, <u>1997</u>	Additions	Deductions	Balance June 30, <u>1998</u>
Cash	\$ 7,559	\$ 29,102	\$ 25,890	\$ 10,771
Other receivables	<u>1,912</u>	<u>-</u>	<u>-</u>	<u>1,912</u>
Total assets	<u>\$ 9,471</u>	<u>\$ 29,102</u>	<u>\$ 25,890</u>	<u>\$ 12,683</u>
LIABILITIES				
Accounts payable	\$ 8,599	\$ 29,102	\$ 25,890	\$ 11,811
Due to other funds	<u>872</u>	<u>-</u>	<u>-</u>	<u>872</u>
Total liabilities	<u>\$ 9,471</u>	<u>\$ 29,102</u>	<u>\$ 25,890</u>	<u>\$ 12,683</u>

CITY COURT OF KAPLAN
KAPLAN, LOUISIANA

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
INDIGENT DEFENDER FUND
Year Ended June 30, 1998
See Accountant's Compilation Report

ASSETS	Balance July 1, <u>1997</u>	<u>Additions</u>	<u>Deductions</u>	Balance June 30, <u>1998</u>
Cash	\$ -	\$ -	\$ -	\$ -
Due from other funds	13,794	-	-	13,794
Other receivables	<u>3,043</u>	<u>-</u>	<u>-</u>	<u>3,043</u>
Total assets	<u>\$ 16,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,837</u>
 LIABILITIES				
Due to other governmental units	<u>\$ 16,837</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,837</u>

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BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

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(318) 988-4930
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New Iberia, LA
(318) 364-4554
Church Point, LA
(318) 684-2855
Eunice, LA
(318) 457-0071

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

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated 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, 1998 included in the accompanying *Louisiana Attestation 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 representation 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

1. 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 38:2211-2251 (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

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (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.

Retired:
Sidney L. Broussard, CPA 1980
Leon K. Poche, CPA 1984
James H. Breux, CPA 1987
Erna R. Walton, CPA 1988
George A. Lewis, CPA* 1992
Geraldine J. Wimberly, CPA* 1995
Rodney L. Savoy, CPA* 1996
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* A Professional Accounting Corporation.

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

This report is intended solely for the use of management of City Court of Kaplan, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken 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.

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 approvals.

Meetings

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

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

This report is intended solely for the use of management of City Court of Kaplan, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken 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.

Debt

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 indebtedness.

We scanned 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 indebtedness.

Advances and Bonuses

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 \$850 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. General Administration - Segregation of Duties

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

B. Cash Receipts

The Court has not recovered the missing cash receipts which total \$13,241.

C. 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.

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.

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

This report is intended solely for the use of management of City Court of Kaplan, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken 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.

BROUSSARD, POCHÉ, LEWIS & BREAUX, L.L.P.

Crowley, Louisiana
December 3, 1998

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

18 SEPTEMBER 1998 (Date Transmitted)

BROUSSARD, POCHE', LEWIS & BREAUX

CERTIFIED PUBLIC ACCOUNTANTS

POST OFFICE DRAWER 307

CROWLEY, LOUISIANA 70527-0307

(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 18 SEPTEMBER 1998 (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No [] N/A

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

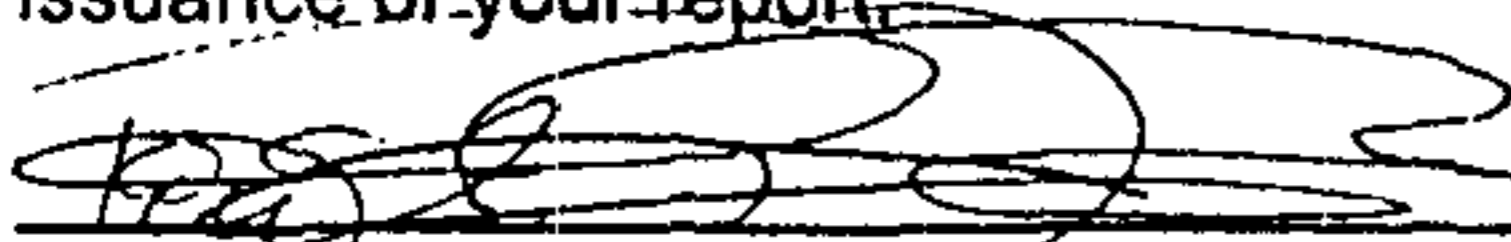
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.


 _____ JUDGE 18 SEPTEMBER 1998 Date
 REULE P. BOURQUE
 _____ Treasurer _____ Date
 _____ President _____ Date



REULE P. BOURQUE
City Judge

THERESA H. GREENE
Clerk

PERCY MANCEAUX, JR.
City Marshal

City Court of Kaplan

P.O. BOX 121
KAPLAN, LOUISIANA 70548
(318) 643-6611

CIVIL, CRIMINAL,
TRAFFIC, AND
JUVENILE JURISDICTION

CITY COURT OF KAPLAN

SCHEDULE OF PRIOR YEAR FINDINGS For the Year Ended June 30, 1998

Advances and Bonuses

Payments were made to Court employees of \$850 which may represent bonuses.

The Court considers these payments part of the employees' normal salary.

Segregation of Duties

The Court has inadequate segregation of duties due to limited personnel.

The Court has done all it can do with the limited number of personnel.

LA Traumatic Head and Spinal Cord Injury Trust Fund

The Court is not collecting or remitting to the Trust Fund.

The Court has never been contacted by the Fund to make collections and remittances.

Cash Receipts

The Court has not recovered missing cash receipts.

The Court is still awaiting resolution of this matter.