

**OFFICIAL
FILE COPY**
DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK IN FILE)

A
99800780
2139

Rayne City Court
Rayne, Louisiana

Financial Report
September 30, 1998

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 4-14-99

Brupbacher & Associates

A Professional Accounting Corporation
Post Office Box 34
Rayne, Louisiana 70578

CONTENTS

| | <u>Exhibit/ Schedule</u> | <u>Page</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------|
| 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 | - | 7-8 |
| REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> | - | 9-10 |
| SUPPLEMENTARY INFORMATION | - | 11 |
| Schedule of cash receipts and disbursements | 1 | 12-13 |
| Schedule of corrective action taken on prior year findings | | 14 |
| Schedule of findings and questioned costs | | 15 |
| Corrective action plan | | 16 |

Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (318) 334-7251 FAX (318) 334-7002

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

We have audited the accompanying general-purpose financial statements of the Rayne City Court, a component unit of City of Rayne, as of and for the year ended September 30, 1998. These general purpose financial statements are the responsibility of the management of the Rayne 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 general purpose 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 Rayne City Court, Rayne, Louisiana, at September 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 24, 1999 on our consideration of the Rayne City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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 Rayne 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.

Brupbacher & Associates, APAC
Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
February 24, 1999

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS--OVERVIEW)**

RAYNE CITY COURT
RAYNE, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 1998

| | Governmental Fund Type <u>General Fund</u> | Fiduciary Fund Type <u>Agency Funds</u> | Account Group <u>General Fixed Assets</u> | Total <u>(Memorandum Only)</u> |
|-------------------------------------------|------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------|---------------------------------------|
| ASSETS | | | | |
| Cash | \$ 14,878 | \$ 26,233 | \$ - | \$ 41,111 |
| Due from other funds | 7,358 | - | - | 7,358 |
| Equipment | - | - | 6,145 | 6,145 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total | <u>\$ 22,236</u> | <u>\$ 26,233</u> | <u>\$ 6,145</u> | <u>\$ 54,614</u> |
| LIABILITIES AND FUND EQUITY | | | | |
| LIABILITIES | | | | |
| Due to other funds | \$ - | \$ 7,359 | \$ - | \$ 7,359 |
| Due to other Governments | - | 5,929 | - | 5,929 |
| Due to other Agencies | - | 12,945 | - | 12,945 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Liabilities | <u>\$ -</u> | <u>\$ 26,233</u> | <u>\$ -</u> | <u>\$ 26,233</u> |
| FUND EQUITY | | | | |
| Investment in general fixed assets | \$ - | \$ - | \$ 6,145 | \$ 6,145 |
| Fund Balance--unreserved, undesignated | 22,236 | - | - | 22,236 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Fund Equity | <u>\$ 22,236</u> | <u>\$ -</u> | <u>\$ 6,145</u> | <u>\$ 28,381</u> |
| Total Liabilities and fund equity | <u>\$ 22,236</u> | <u>\$ 26,233</u> | <u>\$ 6,145</u> | <u>\$ 54,614</u> |

See Notes to Financial Statements

RAYNE CITY COURT
RAYNE, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE
Year Ended September 30, 1998

With Comparative Amounts for Year Ended September 30, 1997

| | General Fund | |
|------------------------------------------------------|------------------|------------------|
| | 1998 | 1997 |
| Revenues: | | |
| Criminal Court Fees | \$ 60,619 | \$ 48,887 |
| Civil Court Fees | 36,831 | 36,830 |
| Miscellaneous | - | - |
| Total Revenues | \$ 97,450 | \$ 85,717 |
| Expenditures: | | |
| General government--judicial-- | | |
| Indigent defender | \$ 17,675 | \$ 14,894 |
| Crime lab | 965 | 1,104 |
| Reparation fund | 2,013 | 2,135 |
| Witness fund | 2,708 | 3,980 |
| District Attorney | 598 | 490 |
| Law enforcement commission | 3,048 | 2,738 |
| Fines | 1,607 | 472 |
| Retirement | 1,696 | 1,858 |
| Marshall services | 14,037 | 13,324 |
| Compensation | 19,581 | 17,157 |
| Clerk Fees | 5,100 | 5,537 |
| Convention and meetings | 10,675 | 8,569 |
| Recordation Fees | 7,866 | 8,389 |
| Dues and subscriptions | 1,325 | 1,930 |
| Office expense | 1,111 | 1,136 |
| Refunds | 1,393 | 2,986 |
| Inauguration Expense | - | 4,147 |
| Miscellaneous | 1,303 | 1,768 |
| Total expenditures | \$ 92,701 | \$ 92,614 |
| Excess (deficiency) of revenues over expenditures | \$ 4,749 | \$ (6,897) |
| Fund balance, beginning of year | 17,487 | 24,384 |
| Fund balance, end of year | <u>\$ 22,236</u> | <u>\$ 17,487</u> |

See Notes to Financial Statements

RAYNE CITY COURT
RAYNE, LOUISIANA

COMBINING STATEMENT OF CHANGES
IN ASSETS AND LIABILITIES--
ALL AGENCY FUNDS
Year Ended September 30, 1998

| Trust Fund | Balance Sept. 30, 1997 | Additions | Reductions | Balance Sept. 30, 1998 |
|----------------------------------|------------------------------|------------|------------|------------------------------|
| ASSETS | | | | |
| Cash | \$ 12,300 | \$ 123,936 | \$ 116,568 | \$ 19,668 |
| LIABILITIES | | | | |
| Traffic bonds payable | \$ - | \$ 827 | \$ 827 | \$ - |
| Fines and court cost payable | - | 83782 | 83782 | - |
| Restitution payable | - | 29488 | 29488 | - |
| Due to City Marshall | - | 1650 | 1650 | - |
| Due to other agencies | 12,300 | 8189 | 821 | 19,668 |
| Total Liabilities | \$ 12,300 | \$ 123,936 | \$ 116,568 | \$ 19,668 |
| Marshall's Trust Fund | | | | |
| ASSETS | | | | |
| Cash | \$ 8,345 | \$ 34,259 | \$ 36,040 | \$ 6,564 |
| LIABILITIES | | | | |
| Restitution payable | \$ - | \$ 10,286 | \$ 10,286 | \$ - |
| Due to City Marshall | - | 2,329 | 2,329 | - |
| Due to other government agencies | - | 21,080 | 21,080 | - |
| Due to other agencies | 8,345 | 564 | 2,345 | 6,564 |
| Total Liabilities | \$ 8,345 | \$ 34,259 | \$ 36,040 | \$ 6,564 |
| Total--All Agency Funds | | | | |
| ASSETS | | | | |
| Cash | \$ 20,645 | \$ 158,195 | \$ 152,608 | \$ 26,232 |
| LIABILITIES | | | | |
| Traffic bonds payable | \$ - | \$ 827 | \$ 827 | \$ - |
| Fines and court costs payable | - | 83,782 | 83,782 | - |
| Restitution payable | - | 39,774 | 39,774 | - |
| Due to City Marshall | - | 3,979 | 3,979 | - |
| Due to other governments | - | 21,080 | 21,080 | - |
| Due to other funds | 20,645 | 8,753 | 3,165 | 26,233 |
| Total Liabilities | \$ 20,645 | \$ 158,195 | \$ 152,607 | \$ 26,233 |

See Notes to Financial Statements

RAYNE CITY COURT
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
September 30, 1998

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 fiscally dependent on the City of Rayne for office space and courtrooms. 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, 1998, the City of Rayne has included this component unit in their 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 judgements, traffic fines and receives traffic bonds pending final settlement. The Trust Fund makes payments in settlements 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 worthless checks and fines and court costs on 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.

Fixed Assets:

The fixed assets represent a summary of movable capital acquisition assets purchased by Rayne 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 Rayne City Court has no vacation or sick leave policies as of September 30, 1998.

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 is such data comparable to consolidation.

RAYNE CITY COURT
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
September 30, 1998

Note 2. Cash and Cash Equivalents

Cash consists of funds in non-interest bearing checking accounts. The Rayne 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 disclosures 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 Rayne City Court bank balances of deposits with financial institutions amounted to \$36,179 at September 30, 1998 and are fully insured.

Note 5. Changes in General Fixed Assets

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

| | Balance Sept. 30, <u>1997</u> | <u>Additions</u> | <u>Deletions</u> | Balance Sept. 30, <u>1998</u> |
|------------------|-------------------------------------|------------------|------------------|-------------------------------------|
| Office Equipment | <u>\$ 6,145</u> | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ 6,145</u> |

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

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

Note 7. Related Party Transactions

At September 30, 1998 there are no related party transactions and related amounts receivable or payable.

Note 8. Litigation

The Rayne City Court has no threatened or pending litigation against it at September 30, 1998.

Note 9. Year 2000 Issue

The Rayne City Court is preparing for the impact of the year 2000 on their operations. As of September 30, 1998 the Rayne City Court was working with a computer specialist to analyze the City's possible hardware and software problems associated with the year 2000 issue.

Brupbacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 34 • 801 The Boulevard Suite B • Rayne, Louisiana 70578 • (318) 334-7251 FAX (318) 334-7002

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited the financial statements of Rayne City Court, as of and for the year ended September 30, 1998, and have issued our report thereon dated February 24, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

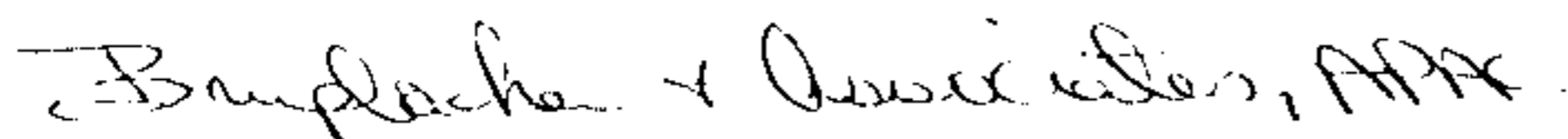
Compliance

As part of obtaining reasonable assurance about whether Rayne City Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Rayne City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the office of the legislative auditor. However, this report is a matter of public record and its distribution is not limited.



Brupbacher & Associates
A Professional Accounting Corporation

Rayne, Louisiana
February 24, 1999

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

SUPPLEMENTARY INFORMATION

RAYNE CITY COURT
RAYNE, LOUISIANA

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended September 30, 1998

With Comparative Totals for Year Ended September 30, 1997

| | Criminal Court Account | Civil Court Account | Trust Account | Marshall's Trust Account | Fine Account |
|---------------------------------------------------------------|------------------------------|---------------------------|------------------|--------------------------------|------------------|
| Cash Receipts: | | | | | |
| City Court Fees | \$ 52,352 | \$ - | \$ - | \$ - | \$ - |
| Fine Collections | - | - | - | - | 61,579 |
| Account Transfer | - | - | - | - | (51,642) |
| State Court Fees | 4,980 | - | - | 24,771 | - |
| Civil Court Fees | - | 36,831 | - | - | - |
| Restitution Funds | - | - | 32,388 | 9,488 | 36,567 |
| TOTAL | \$ 57,332 | \$ 36,831 | \$ 32,388 | \$ 34,259 | \$ 46,504 |
| Cash Disbursements: | | | | | |
| Convention Expenses | \$ 10,675 | \$ - | \$ - | \$ - | \$ - |
| Dues and Subscriptions | 1,325 | - | - | - | - |
| Indigent Defender Fund | 17,675 | - | - | 6,486 | - |
| Crime Lab | 965 | - | - | 3,335 | - |
| Marshall's Service | 6,825 | 7,213 | 1,651 | 2,534 | - |
| Clerk Fees | 6,058 | - | - | 44 | 123 |
| Miscellaneous | - | 1,864 | - | - | - |
| Recording Fees | 1,335 | 6,531 | 31 | 483 | - |
| Inauguration Expense | - | - | - | - | - |
| Law Enforcement Commission | 3,048 | - | - | 1,290 | - |
| Restitution | - | - | 29,445 | 10,334 | - |
| City Court | - | - | - | 5,100 | - |
| Office Expenses | 1,046 | - | - | - | - |
| Reparation Fund | 2,013 | - | - | - | - |
| Fines and Refunds | 1,607 | 897 | 1,281 | 2,720 | 38,990 |
| Witness Fund | 2,708 | - | - | 610 | - |
| District Attorney | 598 | - | - | 3,104 | - |
| Judges Retirement | 1,695 | - | - | - | - |
| Withdrawals by Judge | - | 18,623 | - | - | - |
| TOTAL | \$ 57,573 | \$ 35,128 | \$ 32,408 | \$ 36,040 | \$ 39,113 |
| Excess (Deficiency) of disbursements over cash receipts | \$ (241) | \$ 1,703 | \$ (20) | \$ (1,781) | \$ 7,391 |
| Cash--beginning of year | 4,779 | 8,637 | 1,182 | 8,345 | 11,116 |
| Cash--End of year | <u>\$ 4,538</u> | <u>\$ 10,340</u> | <u>\$ 1,162</u> | <u>\$ 6,564</u> | <u>\$ 18,507</u> |

| TOTALS | |
|-------------------|-------------------|
| 1998 | 1997 |
| \$ 52,352 | \$ 45,732 |
| 61,579 | 48,315 |
| (51,642) | (46,210) |
| 29,751 | 23,568 |
| 36,831 | 36,830 |
| 78,443 | 79,318 |
| <u>\$ 207,314</u> | <u>\$ 187,553</u> |
| | |
| \$ 10,675 | \$ 8,569 |
| 1,325 | 1,930 |
| 24,161 | 19,518 |
| 4,300 | 2,986 |
| 18,223 | 16,527 |
| 6,225 | 8,402 |
| 1,864 | 1,903 |
| 8,380 | 8,748 |
| - | 4,147 |
| 4,338 | 4,494 |
| 39,779 | 40,849 |
| 5,100 | 3,220 |
| 1,046 | 1,136 |
| 2,013 | 2,140 |
| 45,495 | 41,093 |
| 3,318 | 4,305 |
| 3,702 | 2,339 |
| 1,695 | 1,100 |
| 18,623 | 17,085 |
| <u>\$ 200,262</u> | <u>\$ 190,491</u> |
| | |
| \$ 7,052 | \$ (2,938) |
| 34,059 | 36,997 |
| <u>\$ 41,111</u> | <u>\$ 34,059</u> |

RAYNE CITY COURT
RAYNE, LOUISIANA

Schedule of Corrective Action Taken on Prior Year Findings
Year Ended September 30, 1997

Management Letter

Finding: During the course of our audit we noted that misdemeanor summons books were not adequately documented when issued.

Recommendation: We recommended that a staff member be assigned to issue and maintain adequate documentation of books issued.

Management's Response: A staff member was assigned to document the misdemeanor summons books issued.

RAYNE CITY COURT
RAYNE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 1998

Part 1. Summary of Auditor's Results

Auditor's Report - Financial Statements

An unqualified opinion has been issued on the Rayne City Court's financial statements as of and for the year ended September 30, 1998.

Material Noncompliance - Financial Reporting

The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

Reportable Conditions - Financial Reporting

The results of our tests disclosed no matters involving the internal control over financial reporting.

RAYNE CITY COURT
RAYNE, LOUISIANA

Corrective Action Plan
Year Ended September 30, 1998

For the year ended September 30, 1998 there were no findings or questioned costs noted.