

FORM 7  
STATE OF LOUISIANA  
SEPT-7 1997

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**RAYNE CITY COMPT  
RAYNE, LOUISIANA**  
  
**FINANCIAL REPORT  
SEPTEMBER 30, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or his/her, deputy and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Return Date 6-15-98

# Brubacher & Associates

A PROFESSIONAL ACCOUNTING CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS

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February 6, 1995

Honorable James H. Cunningham III  
Asst. to the Board of Aldermen  
Rayne City Court  
Rayne, Louisiana

Dear Judge Cunningham:

During our regular examination of the financial statements of Rayne City Court for the period ended September 30, 1994, we reviewed the court's accounting procedures, system of internal control, and compliance with laws, regulations, and grants. In addition we observed the court's organization, policies, and operating method.

We noted the following matters involving the internal control over financial reporting for the Rayne City Court:

**ITEMS**

During the course of our audit we noted that miscellaneous suspense books were not adequately documented when issued.

**RECOMMENDATION**

We recommend that a staff member be assigned to issue Miscellaneous Suspense books and maintain adequate documentation of books issued.

**MANAGEMENT'S RESPONSE**

A staff member will be assigned to adequately document the Miscellaneous Suspense books.

These recommendations are based primarily on the work done during our audit engagement and we do not wish to imply that they cover every possible weakness. The Rayne City Court's administration was very receptive to any suggestions and recommendations presented by us regarding their financial responsibility.

If you have any questions regarding these matters, please do not hesitate to contact us. Thank you for the opportunity to be of service to you.



Brubacher & Associates  
A Professional Accounting Corporation

Rayne, Louisiana  
February 3, 1995

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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, 1997. 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. These 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, as September 30, 1997, 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 3, 1998 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  
A Professional Accounting Corporation

Rayne, Louisiana  
February 3, 1998

MEMBER  
FEDERAL SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS  
INDEPENDENT MEMBERSHIP  
SOCIETY OF ACCOUNTS  
CERTIFIED PUBLIC ACCOUNTANTS

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS—OVERVIEW)

RAYNE CITY COURT  
RAYNE, LOUISIANA

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT CATEGORIES  
September 30, 1997

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Funds	Armed Group General Fixed Assets	Total (Governmental Only)
<b>ASSETS</b>				
Cash	\$ 12,000	\$ 20,645	\$ -	\$ 32,645
Due from other funds	4,071	-	-	4,071
Equipment	-	-	6,145	6,145
<b>Total</b>	<b>\$ 17,487</b>	<b>\$ 20,645</b>	<b>\$ 6,145</b>	<b>\$ 44,277</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Due to other funds	\$ -	\$ 4,071	\$ -	\$ 4,071
Due to other				
Governments	-	2,002	-	2,002
Due to other Agencies	-	14,572	-	14,572
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 19,645</b>	<b>\$ -</b>	<b>\$ 19,645</b>
<b>FUND EQUITY</b>				
Investment in general				
fixed assets	\$ -	\$ -	\$ 6,145	\$ 6,145
Fund Balance—reserved, undesignated	17,487	-	-	17,487
<b>Total Fund Equity</b>	<b>\$ 17,487</b>	<b>\$ -</b>	<b>\$ 6,145</b>	<b>\$ 23,632</b>
<b>Total Liabilities and fund equity</b>	<b>\$ 17,487</b>	<b>\$ 19,645</b>	<b>\$ 6,145</b>	<b>\$ 44,277</b>

See Notes to Financial Statements

RAYNE CITY COURT  
RAYNE, LOUISIANA

Table B

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND-TYPE  
Year Ended September 30, 1997

With Comparative Amounts for Year Ended September 30, 1996

	General Fund	
	1997	1996
<b>Revenues:</b>		
Criminal Court Fees	\$ 48,887	\$ 61,833
Civil Court Fees	36,830	33,487
Miscellaneous	-	1,888
<b>Total Revenues</b>	<b>\$ 85,717</b>	<b>\$ 97,208</b>
<b>Expenditures:</b>		
General government—judicial—		
Indigent defender	\$ 14,894	\$ 18,593
Crim. lab	1,304	3,070
Reparation fund	2,135	2,089
Witness fund	5,880	3,136
District Attorney	490	1,136
Law enforcement coordination	2,338	3,411
Fees	472	4,068
Retirement	1,838	-
Marshal services	13,334	13,383
Compensation	17,117	20,175
Clerk Fees	5,237	3,680
Convention and meetings	8,269	9,726
Restoration Fees	8,389	7,617
Books and subscriptions	1,830	873
Office expense	1,136	3,083
Refunds	2,936	743
Inspection Expense	4,147	-
Miscellaneous	1,358	831
<b>Total expenditures</b>	<b>\$ 92,614</b>	<b>\$ 97,433</b>
<b>Excess (deficiency) of</b>		
<b>revenues over expenditures</b>	<b>\$ (6,897)</b>	<b>\$ (165)</b>
<b>Fund balance, beginning of year</b>	<b>24,888</b>	<b>24,791</b>
<b>Fund balance, end of year</b>	<b>\$ 17,991</b>	<b>\$ 24,626</b>

See Notes to Financial Statements

RAYNE CITY COURT  
RAYNE, LOUISIANA

Exhibit C

COMPARING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES—  
ALL AGENCY FUNDS

Year Ended September 30, 1997

Trust Fund	Balance			Balance Sept. 30, 1997
	Sept. 30, 1996	Additions	Reductions	
<b>ASSETS</b>				
Cash	\$ 12,129	\$ 118,151	\$ 118,181	\$ 12,980
<b>LIABILITIES</b>				
Traffic bonds payable	\$ -	\$ 4,143	\$ 4,143	\$ -
Fines and court costs payable	-	80626	80626	-
Restitution payable	-	21899	21899	-
Due to City Marshall	-	1251	1251	-
Due to other agencies	12,129	209	169	12,980
<b>Total Liabilities</b>	<b>\$ 12,129</b>	<b>\$ 118,151</b>	<b>\$ 118,181</b>	<b>\$ 12,980</b>
<b>Marshall's Trust Fund</b>				
<b>ASSETS</b>				
Cash	\$ 3,419	\$ 28,811	\$ 29,900	\$ 8,549
<b>LIABILITIES</b>				
Restitution payable	\$ -	\$ 9,843	\$ 9,843	\$ -
Due to City Marshall	-	2,864	2,864	-
Due to other government agencies	-	12,839	12,839	-
Due to other agencies	3,419	4,885	1,754	8,549
<b>Total Liabilities</b>	<b>\$ 3,419</b>	<b>\$ 28,811</b>	<b>\$ 28,899</b>	<b>\$ 8,549</b>
<b>Total—All Agency Funds</b>				
<b>ASSETS</b>				
Cash	\$ 17,548	\$ 147,183	\$ 148,081	\$ 21,529
<b>LIABILITIES</b>				
Traffic bonds payable	\$ -	\$ 4,143	\$ 4,143	\$ -
Fines and court costs payable	-	80,626	80,626	-
Restitution payable	-	41,703	41,703	-
Due to City Marshall	-	3,407	3,407	-
Due to other governments	-	12,839	12,839	-
Due to other funds	17,548	4,424	1,727	20,445
<b>Total Liabilities</b>	<b>\$ 17,548</b>	<b>\$ 147,183</b>	<b>\$ 148,081</b>	<b>\$ 20,445</b>

See Notes to Financial Statements

RAYNE CITY COURT  
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
September 30, 1997

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 financially 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, 1997, 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 judgments, 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.

**Marshal'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 retention 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, 1997.

RAYNE CITY COURT  
RAYNE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
September 30, 1997

Total Columns on Combined Statements:

The total columns 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.

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 \$25,230 at September 30, 1997 and are fully insured.

Note 5. Changes in General Fixed Assets

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

	Balance Sept. 30, 1996	Additions	Deletions	Balance Sept. 30, 1997
Office Equipment	<u>\$ 5,145</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,145</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, 1997 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, 1997.

# Brubacher & Associates

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## 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, 1997, and have issued our report thereon dated February 3, 1997. 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 misstatements, 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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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. However, we noted certain matters involving the internal control over financial reporting that we have reported to management of Rayne City Court in a separate letter dated February 3, 1997.

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

Brubacher & Associates  
A Professional Accounting Corporation

Rayne, Louisiana  
February 3, 1997

MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
ISSUED IN ACCORDANCE  
WITH STATE BOARD OF ACCOUNTANTS

**SUPPLEMENTARY INFORMATION**

## BAYNE CITY COURT

## BAYNE, LOUISIANA

## SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended September 30, 1991

With Comparative Totals for Year Ended September 30, 1990

	Central Court Account	Civil Court Account	Texas Account	Marshall's Texas Account	Fine Account
<b>Cash Receipts</b>					
City Court Fees	\$ 41,752	\$ -	\$ -	\$ -	\$ -
Fine Collections	-	-	-	-	48,739
Account Transfer	-	-	-	-	(48,739)
State Court Fees	4,034	-	-	10,180	-
Civil Court Fees	-	26,130	-	-	-
Restitution Funds	-	-	17,727	8,280	20,311
<b>TOTAL</b>	<u>\$ 45,786</u>	<u>\$ 26,130</u>	<u>\$ 17,727</u>	<u>\$ 18,460</u>	<u>\$ 20,311</u>
<b>Cash Disbursements</b>					
Convention Expenses	\$ 8,500	\$ -	\$ -	\$ -	\$ -
Dues and Subscriptions	1,000	-	-	-	-
Indigent Defender Fund	14,894	-	-	4,624	-
Court Labe	1,328	-	-	1,882	-
Marshall's Service	1,265	7,124	1,254	1,849	-
Clerk Fees	6,507	-	-	15	2,622
Marshallees	28	1,768	118	-	-
Recording Fees	1,351	7,124	19	349	-
Incarceration Expenses	4,187	-	-	-	-
Law Enforcement					
Commission	2,128	-	-	1,755	-
Restitutions	-	-	11,891	8,018	-
City Court	-	-	-	2,220	-
Office Expenses	1,126	-	-	-	-
Restitution Fund	2,124	-	-	-	2
Fines and Refunds	471	2,960	4,275	1,024	10,211
Witness Fund	2,980	-	-	82	-
District Attorney	490	-	-	1,849	-
Judge Retirement	1,100	-	-	-	-
Withdrawals by Judge	-	17,881	-	-	-
<b>TOTAL</b>	<u>\$ 56,214</u>	<u>\$ 26,791</u>	<u>\$ 17,941</u>	<u>\$ 23,944</u>	<u>\$ 24,222</u>
Excess (Deficiency) in Cash receipts	\$ (10,428)	\$ -	\$ 16	\$ (5,484)	\$ (3,911)
Cash—beginning of year	11,243	8,289	1,096	3,419	11,820
<b>Cash—End of year</b>	<u>\$ 4,795</u>	<u>\$ 8,607</u>	<u>\$ 1,112</u>	<u>\$ (2,345)</u>	<u>\$ 7,909</u>

**TOTALS**

	<u>1977</u>		<u>1976</u>
\$	43,732	\$	41,891
	48,218		79,764
	(46,270)		(97,840)
	22,680		26,809
	28,830		33,684
	28,234		37,172
<u>\$</u>	<u>137,204</u>	<u>\$</u>	<u>139,389</u>
\$	8,568	\$	9,728
	1,208		875
	19,818		35,366
	2,996		4,348
	16,527		39,823
	8,802		4,764
	1,900		1,680
	8,788		7,817
	4,147		-
	4,894		3,847
	40,840		43,361
	3,220		4,724
	1,184		1,278
	2,140		2,105
	41,091		44,811
	4,804		3,489
	2,320		3,493
	1,888		-
	17,882		19,888
<u>\$</u>	<u>186,241</u>	<u>\$</u>	<u>199,131</u>
\$	(7,838)	\$	12,288
	34,897		24,791
<u>\$</u>	<u>34,897</u>	<u>\$</u>	<u>34,897</u>

