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**BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana**

Financial Report

Year Ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 JUL 26 2000

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INDEPENDENT AUDITORS' REPORT

The Honorable Randy P. Angelle, Judge
Breaux Bridge City Court
(St. Martin Parish Ward Four Court)
Breaux Bridge, Louisiana

We have audited the accompanying general purpose financial statements of Breaux Bridge City Court, a component unit of City of Breaux Bridge, Louisiana, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Breaux Bridge City Court's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose 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 Breaux Bridge City Court, as of December 31, 1999, 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 our report dated May 11, 2000, on our consideration of Breaux Bridge City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and contracts. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information (pp. 11-21) is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Breaux Bridge 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, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we did not express an opinion on the general purpose financial statements of the City Court.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
May 11, 2000

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Combined Balance Sheet - All Fund Types and Account Group
December 31, 1999

| | Governmental Fund Type General | Fiduciary Fund Type Civil Court Fund | Account Group General Fixed Assets | Totals (Memorandum Only) |
|---|--------------------------------------|---|---|-----------------------------|
| ASSETS | | | | |
| Cash - Restricted | \$ 5,999 | \$ 19,487 | \$ - | \$ 25,486 |
| Cash - Unrestricted | 181,284 | - | - | 181,284 |
| Cash - Criminal account | 34,304 | - | - | 34,304 |
| Equipment | - | - | 44,062 | 44,062 |
| Total assets | \$ 221,587 | \$ 19,487 | \$ 44,062 | \$ 285,136 |
| LIABILITIES AND FUND EQUITY | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 1,921 | \$ - | \$ - | \$ 1,921 |
| Bonds payable | 34,305 | - | - | 34,305 |
| Advanced court costs payable | - | 13,683 | - | 13,683 |
| Other payables | - | 5,804 | - | 5,804 |
| Total liabilities | 36,226 | 19,487 | - | 55,713 |
| Fund equity: | | | | |
| Fund balance reserved - Witness fees | 5,999 | - | - | 5,999 |
| Fund balance - unreserved, undesignated | 179,362 | - | - | 179,362 |
| Investment in general fixed assets | - | - | 44,062 | 44,062 |
| Total fund equity | 185,361 | - | 44,062 | 229,423 |
| Total liabilities and fund equity | \$ 221,587 | \$ 19,487 | \$ 44,062 | \$ 285,136 |

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
Year Ended December 31, 1999
(With Comparative Totals Presented for the Year Ended December 31, 1998)

| | 1999 | 1998 |
|---|------------|------------|
| Revenues: | | |
| Court costs received | \$ 64,568 | \$ 88,244 |
| Probation income | 5,845 | 6,200 |
| Interest income | 2,713 | - |
| Miscellaneous | 6,051 | 3,165 |
| Total revenues | 79,177 | 97,609 |
| Expenditures: | | |
| Current - | | |
| Computer expense | 5,672 | 6,800 |
| Contract labor | 3,931 | 564 |
| Drug test expense | 12,907 | 10,518 |
| Dues and seminars | 11,982 | 10,786 |
| Miscellaneous | 2,529 | 3,795 |
| Probation fees | 5,845 | 6,200 |
| Rent | 287 | 242 |
| Repairs & maintenance | 1,447 | 516 |
| Retirement | 2,887 | 2,072 |
| Salaries | 27,043 | 20,999 |
| Subscriptions | 528 | 454 |
| Supplies | 314 | 566 |
| Uniforms | 1,579 | 1,168 |
| Witness fees | 3,425 | 3,700 |
| Capital outlay | 6,782 | - |
| Total expenditures | 87,158 | 68,380 |
| Excess (deficiency) of revenues over expenditures | (7,981) | 29,229 |
| Fund balance, beginning | 193,342 | 164,113 |
| Fund balance, ending | \$ 185,361 | \$ 193,342 |

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Statement of Changes in Assets and Liabilities - Civil Court Fund
Year Ended December 31, 1999

| | <u>Balance December 31, 1998</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance December 31, 1999</u> |
|------------------------------|--|------------------|------------------|--|
| ASSETS | | | | |
| Cash | <u>\$14,738</u> | <u>\$ 93,786</u> | <u>\$ 89,037</u> | <u>\$19,487</u> |
| Total assets | <u>\$14,738</u> | <u>\$ 93,786</u> | <u>\$ 89,037</u> | <u>\$19,487</u> |
| LIABILITIES | | | | |
| Advanced court costs payable | <u>\$ 1,177</u> | <u>\$ 93,786</u> | <u>\$ 81,280</u> | <u>\$13,683</u> |
| Other payables | <u>13,561</u> | <u>-</u> | <u>7,757</u> | <u>5,804</u> |
| Total liabilities | <u>\$14,738</u> | <u>\$ -</u> | <u>\$ 89,037</u> | <u>\$19,487</u> |

The accompanying notes are an integral part of this statement.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

The Breaux Bridge City Court was created under Louisiana Revised Statute 13:1872 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years.

The financial statements of the Breaux Bridge City Court have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which along with subsequent GASB pronouncements (Statements and Interpretations) constitutes GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

A. Financial Reporting Entity

This report includes all funds and account groups, which are controlled by, or dependent on the City Court Judge. Control by or dependence on the Breaux Bridge City Court was determined on the basis of general oversight responsibility. Governmental Accounting Standard 14 defines the financial reporting entity as a combination of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This standard is effective for financial statements for periods beginning after December 15, 1992. Breaux Bridge City Court (City Court) is a component unit of City of Breaux Bridge, Louisiana. The Notes to Financial Statements of the City of Breaux Bridge identify the City Court as a component unit; however, the City of Breaux Bridge does not present the financial information of the City Court.

B. Fund Accounting

The accounts of the City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types as follows:

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund

General Fund

The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those required to be accounted for in the Fiduciary Fund and appropriations by other governmental bodies on behalf of the City Court.

The Parish of St. Martin and the City of Breux Bridge maintain individual accounting records for City Court expenditures financed by their individual appropriations and report such expenditures in their respective financial statements.

Fiduciary Fund

Agency Fund

An agency fund is used to account for assets held by the City Court in a trustee capacity or 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.

C. Basis of Accounting

The governmental fund is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. Operating supplies are recognized as expenditures when purchased.

Fund balance reserve accounts have been established for certain restricted cash in the governmental fund type to indicate that they do not represent "available spendable resources".

Agency funds do not involve measurement of results of operations. They are accounted for using the modified accrual basis of accounting.

D. Budgetary Practice

Louisiana Revised Statute 39:1301 specifically states that only judicial expense funds (for judges) are to adopt budgets. Other funds of judges (City Courts) are not required to adopt budgets. Therefore, budgeted figures are not reported in this financial report.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Notes to Financial Statements (Continued)

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the City Court as an extension of formal budgetary integration in the funds.

F. Fixed Assets

Fixed assets of the City Court purchased by the City of Breaux Bridge are accounted for in the General Fixed Assets Account Group of that entity. Fixed assets purchased by the City Court are accounted for in the City Court's General Fixed Assets Account Group and are recorded as expenditures in the governmental fund when purchased. Interest costs are not capitalized. Estimated amounts are immaterial in relation to total fixed assets. No depreciation has been provided on general fixed assets.

G. Total Column on Combined Statement

The total column on the Combined Statement 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 a consolidation. Interfund eliminations have not been made in the aggregation of this data.

H. Comparative Data

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the City Court's financial position and operations. However, comparative data has not been presented in each of the statements because their inclusion would make certain statements unduly complex and difficult to understand.

(2) Cash and Interest-Bearing Deposits

- A. Under state law, the City Court may deposit funds within a bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1999, the City Court has cash (book balances) totaling \$241,074.

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 1999 are secured as follows:

| | |
|--|------------------|
| Bank balances | <u>\$261,939</u> |
| Federal Deposit Insurance | 123,179 |
| Pledged Securities (Category 3) | <u>138,760</u> |
| Total federal insurance and pledged securities | <u>\$261,939</u> |

Pledged securities in Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the City Court's name. Even though the pledged securities are considered uncollateralized (Category 3), Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified by the City Court that the bank has failed to pay deposited funds upon demand.

- B. Cash - restricted of \$5,999 is made up of monies reserved for witness fees paid to off duty police officers. The monies are held in the bank account of the General Fund; however, a separate set of self balancing books are maintained by the City Court to account for respective funds.
- C. Cash - restricted of \$19,487 is made up of monies reserved for advanced court costs. The monies are held in the Civil Fund of the City Court.

(3) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

| | <u>Equipment</u> |
|---|------------------|
| Balance, December 31, 1998 | \$ 37,280 |
| Additions: | |
| Investment in general fixed assets - General Fund revenue | 6,782 |
| Deletions | <u>-</u> |
| Balance, December 31, 1999 | <u>\$ 44,062</u> |

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Notes to Financial Statements (Continued)

(4) Risk Management

The City Court is exposed to risks of loss in the areas of general liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. The City of Breux Bridge, Louisiana's insurance policies cover the City Court. There have been no significant reductions in insurance coverage during the current fiscal year.

(5) Expenditures of the Breux Bridge City Court Paid by the City of Breux Bridge

The cost of some expenditures for the operation of the Breux Bridge City Court, as required by statute, is paid by the City of Breux Bridge, Louisiana. These expenditures are not included in the accompanying financial statements.

The City Court has one elected official, Randy P. Angelle, Judge. His salary is paid by the City of Breux Bridge and is therefore included in their financial statements.

(6) Pension Plan

Eligible employees of the City Court participate in a multiple-employer public employee retirement system (PERS), which is controlled and administered by a separate board of trustees. This retirement system provides retirement, disability and death benefits to plan members and their beneficiaries. Pertinent information relative to the plan follows:

Louisiana State Retirement System

Plan members are required to contribute 11.5 percent of their annual covered salary to the system while the City Court is required to contribute the statutory rate of 12.4 percent of the total annual covered salary. The City Court's total contributions to the system for the years ended December 31, 1999, 1998, and 1997 were \$2,887, \$2,072, and \$2,379, respectively, equal to the required contributions for each year.

A publicly available financial report that includes financial statements and required supplemental financial information may be obtained by writing to the Louisiana State Retirement System, P. O. Box 44213, Baton Rouge, Louisiana 70804-4213.

SUPPLEMENTAL INFORMATION

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets purchased in governmental type funds.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Statement of General Fixed Assets
December 31, 1999

| | <u>1999</u> | <u>1998</u> |
|------------------------------------|------------------|------------------|
| General fixed assets, at cost: | | |
| Equipment | <u>\$ 44,062</u> | <u>\$ 37,280</u> |
| | | |
| Investment in general fixed assets | <u>\$ 44,062</u> | <u>\$ 37,280</u> |

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breux Bridge, Louisiana

Statement of Changes in General Fixed Assets
Year Ended December 31, 1999

| | <u>Equipment</u> |
|---|------------------|
| General fixed assets, beginning of year | \$ 37,280 |
| Additions: | |
| General fund revenue | 6,782 |
| Deletions | <u>-</u> |
| General fixed assets, end of year | <u>\$ 44,062</u> |

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
GENERAL FUND
Schedule of Cash Receipts and Disbursements
Year Ended December 31, 1999

| | <u>Criminal</u> | <u>Other</u> | <u>Total</u> |
|--|------------------|-------------------|-------------------|
| Cash, January 1, 1999 | \$ 31,695 | \$ 208,598 | \$ 240,293 |
| Receipts: | | | |
| Fines and costs collected | 431,274 | 58,500 | 489,774 |
| Transfers from civil fund | - | 1,550 | 1,550 |
| Witness fees | - | 4,518 | 4,518 |
| Probation fees | - | 5,845 | 5,845 |
| Interest income | - | 2,713 | 2,713 |
| Miscellaneous | - | 6,051 | 6,051 |
| Total receipts | <u>431,274</u> | <u>79,177</u> | <u>510,451</u> |
| Total cash available | <u>462,969</u> | <u>287,775</u> | <u>750,744</u> |
| Disbursements: | | | |
| Transfers of fines and costs to: | | | |
| General Fund | 66,284 | - | 66,284 |
| City Marshal | 21,745 | - | 21,745 |
| Indigent Defender Board | 30,135 | - | 30,135 |
| Acadiana Criminalistic Lab | 9,325 | - | 9,325 |
| Witness fees | 4,518 | 3,425 | 7,943 |
| City of Breaux Bridge | 57,665 | - | 57,665 |
| Parish fines/District Attorney | 189,753 | - | 189,753 |
| Crime Victim Reparation | 2,490 | - | 2,490 |
| District Attorney | 10,980 | - | 10,980 |
| Louisiana Commission on Law Enforcement | 3,378 | - | 3,378 |
| Restitution | 6,390 | - | 6,390 |
| Refunds on bonds | 2,135 | - | 2,135 |
| Breaux Bridge Police Department | 656 | - | 656 |
| Head & Spine fund | 6,170 | - | 6,170 |
| Coroner | 8,580 | - | 8,580 |
| DWI Analysis | 5,025 | - | 5,025 |
| Probation fees | - | 5,845 | 5,845 |
| Court management expense | 3,436 | - | 3,436 |
| Court operating expenses and equipment purchases | - | 91,222 | 91,222 |
| Total disbursements | <u>428,665</u> | <u>100,492</u> | <u>529,157</u> |
| Cash, December 31, 1999 | <u>\$ 34,304</u> | <u>\$ 187,283</u> | <u>\$ 221,587</u> |

INTERNAL CONTROL AND COMPLIANCE INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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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 Randy P. Angelle, Judge
Breux Bridge City Court
Breux Bridge, Louisiana

We have audited the general purpose financial statements of the Breux Bridge City Court, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 11, 2000. 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 the Breux Bridge City Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 the Breux Bridge City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Breux Bridge City Court's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition noted is described in the accompanying schedule of prior and current audit findings and management's corrective action plan as item 99-1.

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 general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition identified as item 99-1 in the schedule of prior and current audit findings and management's corrective action plan is a material weakness.

This report is intended for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
May 11, 2000

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan
Year Ended December 31, 1999

I. Prior Year Findings:

Compliance

There were no compliance findings mentioned under this section at December 31, 1998.

Internal Control Over Financial Reporting

Item 98-1 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Breaux Bridge City Court did not have adequate segregation of functions within the accounting system.

Status:

Unresolved. See item 99-1.

Item 98-2 - Status of Cases

Finding:

A review of the civil docket book and the subsidiary ledger for the escrow account indicates that many balances have been dormant for quite some time.

Status:

Resolved. Legislation was passed in the 1999 Regular Session allowing for the transfer of dormant accounts from the civil and criminal funds to the general operating fund. All dormant account balances have been disbursed.

Item 98-3 - Subsidiary Ledgers - Civil Dockets

Finding:

Subsidiary ledgers for amounts due to and due from outside parties are not being properly maintained for civil dockets.

Status:

Resolved. Legislation was passed in the 1999 Regular Session allowing for the transfer of dormant accounts from the civil and criminal funds to the general operating fund. Because this bill was passed and all dormant account balances have been disbursed, the amounts due to and due from outside parties are now being properly maintained.

BREAUX BRIDGE CITY COURT
(ST. MARTIN PARISH WARD FOUR COURT)
Breaux Bridge, Louisiana

Schedule of Prior and Current Audit Findings and
Management's Corrective Action Plan (continued)
Year Ended December 31, 1999

Management Letter Items

Item 98-4 - Civil Docket Subsidiary Ledger

Finding:

Subsidiary ledgers for amounts due to and from outside parties are not being properly maintained for civil dockets.

Status:

Resolved. Legislation was passed in the 1999 Regular Session allowing for the transfer of dormant accounts from the civil and criminal funds to the general operating fund. Because this bill was passed and all dormant account balances have been disbursed, the amounts due to and due from outside parties are now being properly maintained.

II. Current Year Findings and Management's Corrective Action Plan:

Compliance

There were no findings mentioned under this section at December 31, 1999.

Internal Control Over Financial Reporting

Item 99-1 - Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Breaux Bridge City Court did not have adequate segregation of functions within the accounting system.

Management's Corrective Action Plan:

Randy P. Angelle, Judge, has determined that it is not cost effective to achieve complete segregation of duties within the accounting department. No plan is considered necessary.