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**CITY COURT OF LAFAYETTE
FINANCIAL REPORT
OCTOBER 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 APR 26 2000

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INDEPENDENT AUDITORS' REPORT

The Honorable Frances Bouillion and
The Honorable Doug Saloom
City Judges
Lafayette, Louisiana

We have audited the general purpose financial statements of City Court of Lafayette, Louisiana, and the combining, individual fund and account group financial statements of the Court, a component unit of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Court's management. 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, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 City Court of Lafayette, Louisiana, as of October 31, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of City Court of Lafayette, Louisiana, as of October 31, 1999, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting standards.

In accordance with Government Auditing Standards, we have also issued our report dated March 15, 2000, on our consideration of City Court of Lafayette's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of City Court of Lafayette, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and individual account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds, taken as a whole.

The financial information for the 1998 fiscal year, which is included for comparative purposes, was taken from the financial report of City Court of Lafayette, Louisiana, for that year in which we expressed a qualified opinion on the combined (general purpose), combining, individual fund and account group financial statements due to the omission of required year 2000 disclosures.

Bronson, Poché, Lewis & Brant LLP

Lafayette, Louisiana
March 15, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1999

	Governmental		Fiduciary Fund Type Agency	Account
	Fund Type			Group
	General (Note 1)	Special Revenue		General Fixed Assets
ASSETS				
Cash in bank	\$ -	\$ 378,873	\$ -	\$ -
Cash held in trust	-	-	816,953	-
Interest bearing deposits	-	1,640,477	-	-
Due from other funds	-	35,024	-	-
Due from other governmental agencies	-	2,402	-	-
Equipment and furnishings	-	-	-	548,847
Total assets	<u>\$ -0-</u>	<u>\$ 2,056,776</u>	<u>\$ 816,953</u>	<u>\$ 548,847</u>
LIABILITIES				
Bonds and attorneys' deposits	\$ -	\$ -	\$ 621,393	\$ -
Due to other funds	-	1,201	33,823	-
Due to other governmental agencies	-	-	161,737	-
Total liabilities	<u>-0-</u>	<u>1,201</u>	<u>816,953</u>	<u>-0-</u>
FUND EQUITY				
Investment in general fixed assets	-	-	-	548,847
Fund balances - Unreserved and undesignated	-	2,055,575	-	-
Total fund equity	<u>-0-</u>	<u>2,055,575</u>	<u>-0-</u>	<u>548,847</u>
Total liabilities and fund equity	<u>\$ -0-</u>	<u>\$ 2,056,776</u>	<u>\$ 816,953</u>	<u>\$ 548,847</u>

See Notes to Financial Statements.

Totals	
(Memorandum Only)	
October 31, 1999	October 31, 1998
\$ 378,873	\$ 628,727
816,953	1,045,318
1,640,477	1,138,307
35,024	36,518
2,402	-
<u>548,847</u>	<u>513,281</u>
<u>\$ 3,422,576</u>	<u>\$ 3,362,151</u>
\$ 621,393	\$ 826,072
35,024	36,518
<u>161,737</u>	<u>182,728</u>
<u>818,154</u>	<u>1,045,318</u>
548,847	513,281
<u>2,055,575</u>	<u>1,803,552</u>
<u>2,604,422</u>	<u>2,316,833</u>
<u>\$ 3,422,576</u>	<u>\$ 3,362,151</u>

CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended October 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
Revenues:				
Intergovernmental	\$ 1,255,683	\$ -	\$ 1,255,683	\$ 1,156,097
Fines and forfeits	-	417,876	417,876	350,220
Interest earned	-	43,201	43,201	45,877
Miscellaneous	-	436	436	-
Total revenues	1,255,683	461,513	1,717,196	1,552,194
Expenditures:				
General government	<u>1,255,683</u>	<u>209,490</u>	<u>1,465,173</u>	<u>1,818,923</u>
Excess of revenues over expenditures	-0-	252,023	252,023	(266,729)
Fund balances, beginning	-	<u>1,803,552</u>	<u>1,803,552</u>	<u>2,070,281</u>
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 2,055,575</u>	<u>\$ 2,055,575</u>	<u>\$ 1,803,552</u>

See Notes to Financial Statements.

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CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
 ALL GOVERNMENTAL FUND TYPES
 Year Ended October 31, 1999

	<u>General Fund</u>		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental	\$ 1,314,988	\$ 1,255,683	\$ (59,305)
Fines and forfeits	-	-	-
Interest earned	-	-	-
Miscellaneous	-	-	-
Total revenues	1,314,988	1,255,683	(59,305)
Expenditures:			
General government	<u>1,314,988</u>	<u>1,255,683</u>	<u>59,305</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	-0-	<u>\$ -0-</u>
Fund balances, beginning		-	
Fund balances, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ -	\$ -	\$ -	\$ 1,314,988	\$ 1,255,683	\$ (59,305)
396,400	417,876	21,476	396,400	417,876	21,476
29,100	43,201	14,101	29,100	43,201	14,101
-	436	436	-	436	436
425,500	461,513	36,013	1,740,488	1,717,196	(23,292)
208,400	209,490	(1,090)	1,523,388	1,465,173	58,215
<u>\$ 217,100</u>	252,023	<u>\$ 34,923</u>	<u>\$ 217,100</u>	252,023	<u>\$ 34,923</u>
	<u>1,803,552</u>			<u>1,803,552</u>	
	<u>\$ 2,055,575</u>			<u>\$ 2,055,575</u>	

CITY COURT OF LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of City Court of Lafayette, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Court's accounting policies are described below.

Reporting entity:

Included in the financial statements are all funding activities of City Court of Lafayette, a component unit of Lafayette City-Parish Consolidated Government, including funding provided by the Lafayette City-Parish Consolidated Government which is also reported as departmental expenditures in the financial statements of that entity.

The City Marshal's office is administered by a separately elected City Marshal. These financial statements do not include separate funds received and administered directly by the City Marshal or by the Lafayette City-Parish Consolidated Government on the behalf of the City Marshal's office.

Fund accounting:

The Court uses funds and one account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Court are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the Court's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the Court not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Court. Agency funds generally are used to account for assets that the Court holds on behalf of others as their agent.

NOTES TO FINANCIAL STATEMENTS

Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Interest revenue is susceptible to accrual. Fines and forfeits are not susceptible to accrual because generally they are not measurable until received in cash.

Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds. All annual appropriations lapse at fiscal year end.

Short-term interfund receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Fixed assets:

The majority of the fixed assets of the Court are purchased by the Lafayette City-Parish Consolidated Government and are accounted for in the general fixed assets account group of that entity.

The general fixed assets purchased by the Court are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost.

NOTES TO FINANCIAL STATEMENTS

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Memorandum only - total columns:

Total columns on the general purpose financial statements 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.

Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Court's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2. Legal Compliance - Budgets

The budget for General Fund operations is adopted by the Lafayette City-Parish Consolidated Government for its appropriations in accordance with its budgetary regulations and on a basis consistent with generally accepted accounting principles.

Budgets for the special revenue funds are adopted on a basis consistent with generally accepted accounting principles. Budgets are prepared by the City Court administrative staff and approved by the City Judges. Revisions in the budget after its original adoption must be approved by the City Judges.

The budgeted amounts in this report are as originally adopted or as amended in accordance with established procedures. All appropriations lapse at the end of each year.

NOTES TO FINANCIAL STATEMENTS

Note 3. Deposits

At year end, the carrying amount of the Court's deposits was \$2,836,303 and the bank balance was \$2,830,753. Of the bank balance, \$798,438 was covered by federal depository insurance and \$2,032,315 was covered by collateral held by the Court's agent in the Court's name.

Note 4. Interfund Receivables, Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special revenue funds:		
Judges' fees account -		
Bouillion	\$ 2,657	\$ 1,201
Saloom	3,858	-
Criminal court operating fund	26,709	-
OWI assessment fund	1,800	-
Fiduciary type funds:		
Civil court operating fund	-	12,668
Court cost bond fund	-	21,155
	<u>\$ 35,024</u>	<u>\$ 35,024</u>

Note 5. Employee Retirement Systems

Substantially all Court employees participate in one of the following retirement systems:

Municipal Employees' Retirement Systems (MERS)

Plan description:

Virtually all of the Court's employees participate in the MERS, a multiple-employer, cost-sharing pension plan established by the Louisiana Legislature. Employees are eligible to retire under Plan A of the System at age 60 with 10 years of creditable service, or at any age with 25 years of creditable service. Monthly benefits consist of 3% of a member's final compensation, multiplied by years of service with certain limitations. The System also provides disability and survivor benefits. All benefits are established by State statute. MERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809.

NOTES TO FINANCIAL STATEMENTS

Funding policy:

Plan members are required to contribute 9.25% of their annual covered salary and the Court is required to contribute at an actuarially determined rate. The current rate is 5.75%. The contribution requirements of plan members and the Court are established by statute. The Court's contributions to MERS for the years ended October 31, 1999, 1998 and 1997 were \$27,324, \$28,487 and \$31,349, respectively, equal to the required contribution each year.

Parochial Employees' Retirement System (PERS)

Plan description:

Three employees of the Court participate in the PERS of Louisiana, a multiple-employer, cost-sharing pension plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with ten years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by State statute. PERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70898.

Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Court is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. The contribution requirements of plan members and the Court are established by statute. The Court's contribution to PERS for the years ended October 31, 1999, 1998 and 1997 were \$16,189, \$10,662 and \$7,827, respectively, equal to the required contribution each year.

Louisiana State Employees' Retirement System (LASERS)

Plan description:

Two City Court judges participate in the Louisiana State Employees' Retirement System, a multiple-employer, cost-sharing pension plan established by the Louisiana Legislature. Members of the System may retire at age 70 without regard to the number of years of creditable service as a judge, at age 55 with 12 years of creditable service as a judge, and at age 50 with 20 years of creditable service, at least 12 years of which were as a judge. In addition, any person who has accumulated a total of 18 years of creditable service as a judge can retire without regard to age. When a member has earned benefits equal to one hundred percent of his average compensation,

NOTES TO FINANCIAL STATEMENTS

no further contribution shall be required of him. The Court, however, must continue to pay to the System the employer's contribution. The System also provides disability and survivor benefits. Benefits are established by State statute. LASERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

Funding policy:

Plan members are required to contribute 11.5% of their annual covered salary to the plan and the Court is required to contribute at an actuarially determined rate. The Court contributed 12.4% of the employees' annual covered payroll through June 30, 1999. Beginning July 1, 1999, the contribution rate decreased to 12.3%. The contribution requirements of plan members and the Court are established by statute. The Court's contribution to LASERS for the years ended October 31, 1999, 1998 and 1997 were \$15,323, \$15,847 and \$14,899, respectively, equal to the required contribution each year.

Note 6. Fixed Assets

The amounts of fixed assets reported in Lafayette City-Parish Consolidated Government's October 31, 1999 audit report for City Court of Lafayette are as follows:

Land	\$ 223,340
Buildings	3,244,581
Vehicles	12,542
Equipment	<u>72,752</u>
	<u>\$3,553,215</u>

Note 7. General Fixed Assets

All fixed assets purchased by the Lafayette City-Parish Consolidated Government for City Court are included in the Government's audit report as detailed in Note 6. In addition, City Court purchases some of its own fixed assets with Court funds. These assets are not included in the Government's report. City Court accounts for these in its general fixed assets account group.

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance, <u>10/31/98</u>	<u>Additions</u>	<u>Deletions</u>	Balance, <u>10/31/99</u>
Equipment	<u>\$513,281</u>	<u>\$ 61,270</u>	<u>\$ 25,704</u>	<u>\$548,847</u>

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FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS

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GENERAL FUND

The normal operating expenditures of the City Court are the responsibility of the Lafayette City-Parish Consolidated Government and are included in the General Fund of that entity. The applicable portion of the financial report of that entity is reproduced for this report with offsetting appropriations shown as intergovernmental revenues.

CITY COURT OF LAFAYETTE, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>1999</u>		Variance - Favorable (Unfavorable)	1998 <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Intergovernmental -				
Contributions from Lafayette				
City-Parish Consolidated				
Government	<u>\$1,314,988</u>	<u>\$1,255,683</u>	<u>\$ (59,305)</u>	<u>\$1,156,097</u>
Expenditures:				
General government -				
Personnel	1,054,987	1,005,388	49,599	935,007
Uninsured losses	19,169	19,169	-	11,282
Materials and supplies	26,431	22,552	3,879	15,397
Telephone and utilities	53,100	51,718	1,382	44,207
Contractual services	128,000	127,014	986	127,065
Maintenance	4,240	3,738	502	656
Miscellaneous	5,761	4,434	1,327	3,019
Printing and postage	15,300	13,670	1,630	11,464
External appropriations	<u>8,000</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>
Total expenditures	<u>1,314,988</u>	<u>1,255,683</u>	<u>59,305</u>	<u>1,156,097</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>-0-</u>	<u>\$ -0-</u>	<u>-0-</u>
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

SPECIAL REVENUE FUNDS

These funds account for revenues generated from assessments of court costs which are imposed in association with both criminal and civil cases heard by the Court.

Civil Court Funds:

Judges' Fees Accounts - These funds are used to account for fees allocated to the judges from civil cases. A separate fund is maintained for each judge. Resources of the funds are used by the judges as discretionary funds for payment of court related costs.

Criminal Court Operating Fund:

This fund is used to account for various costs associated with the operation of the Court. Revenues consist of court costs levied in connection with non-civil cases.

OWI Assessment Fund:

Revenues of this fund are derived from assessments levied in court cases to support the sobriety program and are transferred to that program as needed.

CITY COURT OF LAFAYETTE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
October 31, 1999
With Comparative Totals for October 31, 1998

	Civil Court	
ASSETS	Judges' Fees Account - <u>Bouillion</u>	Judges' Fees Account - <u>Saloom</u>
Cash in bank	\$ 147,341	\$ -
Interest bearing deposits	20,966	136,717
Due from other funds	2,657	3,858
Due from other governmental agencies	<u>2,402</u>	<u>-</u>
Total assets	<u>\$ 173,366</u>	<u>\$ 140,575</u>
LIABILITIES		
Due to other funds	<u>\$ 1,201</u>	<u>\$ -0-</u>
Total liabilities	<u>\$ 1,201</u>	<u>\$ -0-</u>
FUND EQUITY		
Fund balances - unreserved and undesignated	<u>\$ 172,165</u>	<u>\$ 140,575</u>
Total liabilities and fund balances	<u>\$ 173,366</u>	<u>\$ 140,575</u>

See Notes to Financial Statements.

Criminal Court Operating Fund	OWI Assessment Fund	Totals	
		October 31, 1999	October 31, 1998
\$ 231,532	\$ -	\$ 378,873	\$ 628,727
1,144,126	338,668	1,640,477	1,138,307
26,709	1,800	35,024	36,518
-	-	2,402	-
<u>\$ 1,402,367</u>	<u>\$ 340,468</u>	<u>\$ 2,056,776</u>	<u>\$ 1,803,552</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,201</u>	<u>\$ -0-</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 1,201</u>	<u>\$ -0-</u>
<u>\$ 1,402,367</u>	<u>\$ 340,468</u>	<u>\$ 2,055,575</u>	<u>\$ 1,803,552</u>
<u>\$ 1,402,367</u>	<u>\$ 340,468</u>	<u>\$ 2,056,776</u>	<u>\$ 1,803,552</u>

CITY COURT OF LAFAYETTE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1999
With Comparative Totals for Year Ended October 31, 1998

	Civil Court	
	Judges' Fees Account - Bouillion	Judges' Fees Account - Saloom
Revenues:		
Fines and forfeits	\$ 34,435	\$ 34,435
Interest earned	312	2,723
Miscellaneous	-	436
Total revenues	34,747	37,594
Expenditures:		
General government	14,354	17,814
Excess (deficiency) of revenues over expenditures	20,393	19,780
Fund balances, beginning	151,772	120,795
Fund balances, ending	\$ 172,165	\$ 140,575

See Notes to Financial Statements.

Criminal Court Operating Fund	OWI Assessment Fund	Totals	
		October 31, 1999	October 31, 1998
\$ 330,135	\$ 18,871	\$ 417,876	\$ 350,220
36,873	3,293	43,201	45,877
<u>-</u>	<u>-</u>	<u>436</u>	<u>-</u>
367,008	22,164	461,513	396,097
<u>177,322</u>	<u>-</u>	<u>209,490</u>	<u>662,826</u>
189,686	22,164	252,023	(266,729)
<u>1,212,681</u>	<u>318,304</u>	<u>1,803,552</u>	<u>2,070,281</u>
<u>\$ 1,402,367</u>	<u>\$ 340,468</u>	<u>\$ 2,055,575</u>	<u>\$ 1,803,552</u>

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JUDGES' FEES ACCOUNT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1999
With Comparative Actual Amounts for Year Ended October 31, 1998

	<u>Budget</u>	<u>Bouillion</u>	<u>Actual</u> <u>Saloom</u>
Revenues:			
Fines and forfeits -			
Civil fees	\$ 68,500	\$ 34,435	\$ 34,435
Interest earned	1,800	312	2,723
Miscellaneous	<u> -</u>	<u> -</u>	<u> 436</u>
Total revenues	<u>70,300</u>	<u>34,747</u>	<u>37,594</u>
Expenditures:			
General government -			
Office expense and supplies	2,500	937	567
Telephone	2,400	1,296	1,045
Equipment repair and maintenance	1,500	1,212	236
Auto expense	1,500	261	731
Travel and seminars	10,000	3,293	8,891
Publications and library	2,500	1,053	1,349
Miscellaneous	3,000	23	-
Capital expenditures	<u>10,000</u>	<u>6,279</u>	<u>4,995</u>
Total expenditures	<u>33,400</u>	<u>14,354</u>	<u>17,814</u>
Excess of revenues over expenditures	<u>\$ 36,900</u>	20,393	19,780
Fund balances, beginning		<u>151,772</u>	<u>120,795</u>
Fund balances, ending		<u>\$ 172,165</u>	<u>\$ 140,575</u>

See Notes to Financial Statements.

<u>1999</u>	Variance - Favorable (Unfavorable)	1998 Actual
<u>Total</u>		<u>Actual</u>
\$ 58,870	\$ 370	\$ 62,376
3,035	1,235	2,880
<u>436</u>	<u>436</u>	<u>-</u>
<u>72,341</u>	<u>2,041</u>	<u>65,256</u>
1,504	996	1,792
2,341	59	1,384
1,448	52	414
992	508	308
12,184	(2,184)	8,135
2,402	98	2,819
23	2,977	581
<u>11,274</u>	<u>(1,274)</u>	<u>36,151</u>
<u>32,168</u>	<u>1,232</u>	<u>51,584</u>
40,173	<u>\$ 3,273</u>	13,672
<u>272,567</u>		<u>258,895</u>
<u>\$ 312,740</u>		<u>\$ 272,567</u>

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
CRIMINAL COURT OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1999

With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable	1998
	Budget	Actual	(Unfavorable)	Actual
Revenues:				
Fines and forfeits -				
Court costs received	\$ 310,900	\$ 330,135	\$ 19,235	\$ 272,944
Interest earned	<u>22,800</u>	<u>36,873</u>	<u>14,073</u>	<u>38,909</u>
Total revenues	<u>333,700</u>	<u>367,008</u>	<u>33,308</u>	<u>311,853</u>
Expenditures:				
General government -				
Employee travel				
and training	7,800	8,122	(322)	10,579
Capital expenditures	51,500	51,247	253	499,105
Library and publications	14,100	13,688	412	12,453
Witness and attendance				
fees	4,250	4,205	45	4,410
Staff parking	800	780	20	2,970
Auto expense	2,500	2,302	198	2,190
Vehicle lease	15,000	14,694	306	14,572
Audit and accounting	13,000	12,570	430	11,343
Office expense	27,000	33,330	(6,330)	37,632
Equipment maintenance	7,100	5,945	1,155	5,554
Uniform expense	15,000	14,520	480	270
Miscellaneous	4,850	3,266	1,584	3,622
Stenographic fees	-	578	(578)	976
Temporary judges' fees	<u>12,100</u>	<u>12,075</u>	<u>25</u>	<u>5,566</u>
Total expenditures	<u>175,000</u>	<u>177,322</u>	<u>(2,322)</u>	<u>611,242</u>
Excess (deficiency) of				
revenues over expenditures	<u>\$ 158,700</u>	189,686	<u>\$ 30,986</u>	(299,389)
Fund balance, beginning		<u>1,212,681</u>		<u>1,512,070</u>
Fund balance, ending		<u>\$ 1,402,367</u>		<u>\$ 1,212,681</u>

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
OWI ASSESSMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1999
With Comparative Actual Amounts for Year Ended October 31, 1998

	1999		Variance - Favorable	1998
	Budget	Actual	(Unfavorable)	Actual
Revenues:				
Fines and forfeits -				
Court costs received	\$ 17,000	\$ 18,871	\$ 1,871	\$ 14,900
Interest earned	<u>4,500</u>	<u>3,293</u>	<u>(1,207)</u>	<u>4,088</u>
Total revenues	21,500	22,164	664	18,988
Expenditures:				
General government -				
Contingency reserve	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess of revenues over expenditures	<u>\$ 21,500</u>	22,164	<u>\$ 664</u>	18,988
Fund balance, beginning		<u>318,304</u>		<u>299,316</u>
Fund balance, ending		<u>\$ 340,468</u>		<u>\$ 318,304</u>

See Notes to Financial Statements.

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FIDUCIARY FUNDS
(AGENCY FUNDS)

Civil Court Operating Fund:

Civil suits require deposits by plaintiffs to cover estimated costs to be incurred by the suit. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

Court Cost Bond Fund:

This fund is used to account for bonds posted with the court in connection with criminal cases. Once the case is disposed of, the bond is distributed to the applicable agency or fund or, in case no fine is levied, to the person depositing the bond.

CITY COURT OF LAFAYETTE, LOUISIANA
ALL FIDUCIARY FUNDS

COMBINING BALANCE SHEET
October 31, 1999
With Comparative Totals for October 31, 1998

	Agency Funds		Totals	
ASSETS	Civil Court Operating Fund	Court Cost Bond Fund	October 31, 1999	October 31, 1998
Cash held in trust	\$ 552,292	\$ 264,661	\$ 816,953	\$ 1,045,318
LIABILITIES				
Attorneys' deposits	\$ 536,392	\$ -	\$ 536,392	\$ 502,139
Bonds posted	-	85,001	85,001	323,933
Due to other funds	12,668	21,155	33,823	36,518
Due to other governmental agencies	3,232	158,505	161,737	182,728
Total liabilities	\$ 552,292	\$ 264,661	\$ 816,953	\$ 1,045,318

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA
 AGENCY FUND
 CIVIL COURT OPERATING FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 1999

	Balances October 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>1999</u>
ASSETS				
Cash held in trust	<u>\$ 518,695</u>	<u>\$ 239,322</u>	<u>\$ 205,725</u>	<u>\$ 552,292</u>
 LIABILITIES				
Attorneys' deposits	\$ 502,139	\$ 239,322	\$ 205,069	\$ 536,392
Due to Judges' Fees Account -				
Bouillion	2,693	34,435	34,471	2,657
Saloom	2,693	34,435	34,471	2,657
Due to Criminal Court				
Operating Fund	7,333	4,891	4,870	7,354
Due to Judges Supplemental				
Compensation Fund	<u>3,837</u>	<u>39,628</u>	<u>40,233</u>	<u>3,232</u>
Total liabilities	<u>\$ 518,695</u>	<u>\$ 352,711</u>	<u>\$ 319,114</u>	<u>\$ 552,292</u>

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA
 AGENCY FUND
 COURT COST BOND FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 1999

	Balances October 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>1999</u>
ASSETS				
Cash held in trust	\$ 526,623	\$ 2,336,241	\$ 2,598,203	\$ 264,661
LIABILITIES				
Bonds posted	\$ 323,933	\$ 2,336,241	\$ 2,575,173	\$ 85,001
Due to Criminal Court				
Operating Fund	22,799	320,231	323,675	19,355
Due to OWI Assessment Fund	1,000	18,871	18,071	1,800
Due to Indigent Defender				
Program	49,275	601,774	609,049	42,000
Due to City Marshal	11,618	141,244	142,832	10,030
Due to Louisiana Commission				
on Law Enforcement	4,661	52,230	52,850	4,041
Due to Lafayette Consolidated				
Government	106,444	1,279,347	1,290,131	95,660
Due to District				
Attorney's Office	530	7,912	7,638	804
Due to Department of Public				
Safety	500	9,435	9,035	900
Due to Department of the				
Treasury	3,508	39,177	39,710	2,975
Due to Louisiana Rehabilitation				
Services	<u>2,355</u>	<u>28,341</u>	<u>28,601</u>	<u>2,095</u>
Total liabilities	<u>\$ 526,623</u>	<u>\$ 4,834,803</u>	<u>\$ 5,096,765</u>	<u>\$ 264,661</u>

See Notes to Financial Statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets purchased by City Court of Lafayette, Louisiana.

CITY COURT OF LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 Year Ended October 31, 1999

	Balances October 31, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>1999</u>
General fixed assets:				
Equipment	<u>\$ 513,281</u>	<u>\$ 61,270</u>	<u>\$ 25,704</u>	<u>\$ 548,847</u>
Investment in general fixed assets	<u>\$ 513,281</u>	<u>\$ 61,270</u>	<u>\$ 25,704</u>	<u>\$ 548,847</u>



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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

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Members of American Institute of
Certified Public Accountants
Society of Louisiana Certified
Public Accountants

To the Honorable Frances Bouillion
and the Honorable Doug Saloom
City Judges
Lafayette, Louisiana

We have audited the general purpose financial statements of City Court of Lafayette, Louisiana, and the combining, individual fund and account group financial statements as of and for the year ended October 31, 1999, and have issued our report thereon dated March 15, 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 Court's 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 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. 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 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. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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

Broussard, Poche, Lewis & Bruneau LLP

Lafayette, Louisiana
March 15, 2000

CITY COURT OF LAFAYETTE
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 1999

We have audited the financial statements of City Court of Lafayette, Louisiana as of and for the year ended October 31, 1999, and have issued our report thereon dated March 15, 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. Our audit of the financial statements as of October 31, 1999 resulted in an unqualified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ Yes X No
Reportable Conditions ___ Yes X None Reported

Compliance

Compliance Material to Financial Statements ___ Yes X No

Section II - Financial Statement Findings

No matters were reported.

CITY COURT OF LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended October 31, 1999

Section I. Internal Control and Compliance Material to the Financial Statements

None reported.

Section II. Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III. Management Letter

The prior year's report did not include a management letter.