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CITY COURT OF CROWLEY, LOUISIANA
FINANCIAL REPORT
AUGUST 31, 1999

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 MAR 08 2000

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To the Honorable T. Barrett Harrington,
City Judge
City Court of Crowley, Louisiana

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

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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 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 the City Court of Crowley, Louisiana, as of August 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 February 22, 2000, on our consideration of the City Court of Crowley's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The Honorable T. Barrett Harrington,
City Judge
City Court of Crowley, Louisiana

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the City Court of Crowley, Louisiana, taken as a whole. The combining and individual fund financial statements listed as supplementary information in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. 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.

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

Crowley, Louisiana
February 22, 2000

GENERAL-PURPOSE FINANCIAL STATEMENTS
(Combined Statement - Overview)

CITY COURT OF CROWLEY, LOUISIANA

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

August 31, 1999

With Comparative Totals for August 31, 1998

ASSETS	Governmental Fiduciary		Account	Totals	
	<u>Fund Type</u>	<u>Fund Type</u>	<u>Group</u>	<u>(Memorandum Only)</u>	
	<u>Special</u>	<u>Agency</u>	<u>General</u>	<u>1999</u>	<u>1998</u>
	<u>Revenue</u>		<u>Fixed</u>		
			<u>Assets</u>		
Cash and cash equivalents	\$ 24,093	\$ 60,778	\$ -	\$ 84,871	\$ 74,810
Accounts receivable	-	169	-	169	169
Due from other governmental entities	781	-	-	781	781
Due from other funds	5,251	-	-	5,251	6,206
Equipment	-	-	40,836	40,836	39,151
Total assets	<u>\$ 30,125</u>	<u>\$ 60,947</u>	<u>\$ 40,836</u>	<u>\$131,908</u>	<u>\$121,117</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ 6,255	\$ 416	\$ -	\$ 6,671	\$ 11,386
Payroll tax payable	864	142	-	1,006	966
Due to other funds	5,251	-	-	5,251	6,206
Unsettled deposits	-	60,389	-	60,389	47,248
Total liabilities	<u>\$ 12,370</u>	<u>\$ 60,947</u>	<u>\$ -</u>	<u>\$ 73,317</u>	<u>\$ 65,806</u>
FUND EQUITY					
Investment in general fixed assets	\$ -	\$ -	\$ 40,836	\$ 40,836	\$ 39,151
Fund balances: Unreserved	<u>17,755</u>	<u>-</u>	<u>-</u>	<u>17,755</u>	<u>16,160</u>
Total fund equity	<u>\$ 17,755</u>	<u>\$ -</u>	<u>\$ 40,836</u>	<u>\$ 58,591</u>	<u>\$ 55,311</u>
Total liabilities and fund equity	<u>\$ 30,125</u>	<u>\$ 60,947</u>	<u>\$ 40,836</u>	<u>\$131,908</u>	<u>\$121,117</u>

See Notes to Financial Statements.

CITY COURT OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
SPECIAL REVENUE FUNDS

Year Ended August 31, 1999

With Comparative Totals for Year Ended August 31, 1998

	<u>Special Revenue</u>	
	<u>1999</u>	<u>1998</u>
Revenues:		
Fines	\$133,387	\$119,945
Intergovernmental	55,680	51,000
Interest on investments	638	976
Miscellaneous	<u>1,513</u>	<u>652</u>
Total revenues	<u>\$191,218</u>	<u>\$172,573</u>
Expenditures:		
Current:		
General government:		
Salaries	\$ 63,640	\$ 55,971
Payroll taxes	2,421	1,817
Retirement	2,528	4,452
Supplies and seminars	11,746	9,007
Louisiana Commission on Law Enforcement fee	3,250	3,277
Crime lab fee	16,926	16,010
Crime victim reparation fee	10,356	10,200
Indigent defender fee	45,646	43,451
Trial Court Management Information System fee	3,322	3,252
Traumatic Head and Spinal Cord Injury fee	2,118	2,455
Drug abuse education and treatment fee	350	50
Audit and accounting	16,095	11,420
Dues and subscriptions	2,576	3,325
Maintenance agreements	157	3,882
Court expenses	2,280	-
Miscellaneous	4,527	4,137
Capital outlay	<u>1,685</u>	<u>27,283</u>
Total expenditures	<u>\$189,623</u>	<u>\$199,989</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 1,595</u>	<u>\$(27,416)</u>
Other financing sources (uses):		
Operating transfers in	\$ -	\$ 4,000
Operating transfers out	<u>-</u>	<u>(4,000)</u>
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (subtotals forward)	<u>\$ 1,595</u>	<u>\$(27,416)</u>

CITY COURT OF CROWLEY, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES -
SPECIAL REVENUE FUNDS (CONTINUED)

Year Ended August 31, 1999

With Comparative Totals for Year Ended August 31, 1998

	<u>Special Revenue</u>	
	<u>1999</u>	<u>1998</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (subtotals forwarded)	\$ 1,595	\$(27,416)
Fund balances, beginning	<u>16,160</u>	<u>43,576</u>
Fund balances, ending	<u>\$ 17,755</u>	<u>\$ 16,160</u>

See Notes to Financial Statements.

CITY COURT OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The general-purpose financial statements of the City Court of Crowley, Louisiana, (the Court) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting principles of the City Court of Crowley conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

Basis of presentation - fund accounting:

The accounts of the Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balances, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon purposes for which they are to be spent and the restrictions, if any, on the spending activities. The various funds are summarized by type and grouped in the financial statements of this report as follows:

Governmental Funds

Governmental funds are used to account for the governmental entity's general activities.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Fiduciary funds account for assets held by the governmental entity in a trustee capacity or as an agent on behalf of others.

Agency Funds:

Agency funds are used to account for assets held by the Court in a trustee capacity or as an agent for individuals, other governmental entities, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus.

CITY COURT OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Account Group

The account group is a reporting device to account for certain assets of the governmental funds not recorded directly in those funds. The accounting and reporting treatment applied to the fixed assets associated with a fund is determined by its measurement. The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

General Fixed Assets Account Group:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. In accordance with generally accepted accounting principles, no provision is made for depreciation of such assets in the General Fixed Assets Account Group.

All fixed assets are stated on the basis of historical cost. Assets acquired through gift or donation are recorded at their estimated fair value at time of acquisition.

Basis of accounting - measurement focus:

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements; measurement focus refers to what is being measured. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental and agency funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Their reported fund balance (net current assets) is considered a measure of "available spending resources." 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. Accordingly, they are said to present a summary of sources and uses of "available spending resources" during a period. The modified accrual basis of accounting is utilized by the governmental and agency funds. Their revenues are recognized when susceptible to accrual, i.e., when they become 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 generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued because they do not vest or accumulate; and (2) principal and interest on general long-term debt which is recognized when due.

CITY COURT OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Budgets:

City courts are not required under state statute to adopt a budget. The City Court of Crowley has elected not to prepare an annual budget.

Comparative data:

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

Total columns on general-purpose financial statements:

Total columns presented in the general-purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.

Use of 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 at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents:

For reporting purposes, the Court considers all highly liquid investment securities purchased with a maturity of three months or less to be cash equivalents.

Interfund receivables and payables:

Short-term amounts owed between funds are classified as "Due to/from other funds."

Transactions between funds:

Legally authorized transfers are treated as operating transfers and are included in the results of operations.

CITY COURT OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 2. Cash and Cash Equivalents

For reporting purposes, the Court considers all highly liquid investment securities purchased with a maturity of three months or less to be cash equivalents. All deposits at August 31, 1999, are fully secured by FDIC insurance.

Note 3. Due from Other Governmental Entities

At August 31, 1999, the amount due from other governmental entities in the Special Revenue Funds of \$781 represents amounts due from the City of Crowley, Louisiana, to the City Court Fund for court fines and fees.

Note 4. Interfund Receivables and Payables

Interfund balances at August 31, 1999, consisted of the following individual fund receivables and payables:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue Funds:		
City Court Fund	\$ -	\$ 5,251
State Court Fund	<u>5,251</u>	<u>-</u>
Totals:	<u>\$ 5,251</u>	<u>\$ 5,251</u>

Note 5. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance, August 31, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, August 31, 1999</u>
Equipment	<u>\$ 39,151</u>	<u>\$ 1,685</u>	<u>\$ -</u>	<u>\$ 40,836</u>

CITY COURT OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 6. Changes in Agency Funds

A summary of the changes in the agency funds is as follows:

	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, August 31, <u>1999</u>
ASSETS				
Cash and cash equivalents	\$ 47,196	\$ 65,570	\$(51,988)	\$ 60,778
Accounts receivable	<u>169</u>	<u>-</u>	<u>-</u>	<u>169</u>
Total assets	<u>\$ 47,365</u>	<u>\$ 65,570</u>	<u>\$(51,988)</u>	<u>\$ 60,947</u>
LIABILITIES				
Accounts payable	\$ -	\$ 416	\$ -	\$ 416
Payroll tax payable	117	142	(117)	142
Unsettled deposits	<u>47,248</u>	<u>65,570</u>	<u>(52,429)</u>	<u>60,389</u>
Total liabilities	<u>\$ 47,365</u>	<u>\$ 66,128</u>	<u>\$(52,546)</u>	<u>\$ 60,947</u>

Note 7. Deficit Fund Equity

The City Court Fund has a deficit fund balance at August 31, 1999, of \$6,246. The Court plans to eliminate this deficit through additional fees and appropriations from the City of Crowley, Louisiana.

Note 8. Compensated Absences

Sick and vacation leave are awarded on a calendar year basis and cannot be carried over to the next calendar year. As of August 31, 1999, the amount of the liability for sick and vacation leave untaken is immaterial to the financial statements taken as a whole and is therefore not recorded.

CITY COURT OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 9. Pension Plan

Louisiana State Employees' Retirement System:

Plan description:

The City Judge is a member of the Louisiana State Employees' Retirement System. The Louisiana State Employees' Retirement System (the System) is a cost-sharing multiple-employer public employee retirement system (PERS) established and provided for by R.S. 11.401 through 591 of the Louisiana Revised Statutes (LRS). The System is controlled and administered by a separate Board of Trustees.

All State permanent employees are mandated by State law to participate in the System and all elected or appointed officials are eligible to participate in the System. Employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit payable monthly for life, equal to 2-1/2 percent of their average annual compensation for every year of creditable service plus \$300. Average compensation is the employee's monthly earnings during the 36 successive months that produce the highest average. Employees who terminate with at least the amount of creditable service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The Louisiana State Employees' Retirement System issues a publicly available report that includes financial statements and required supplementary information. That report may be obtained by writing Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213.

Funding policy:

Plan members are required to contribute 11.00% of their annual covered salary and the Court is required to contribute 13.00% as established by state statute. The contribution requirements of the Plan members and the Court are established and may be amended by the System's Board of Trustees. The Court's contributions to the System for the years ended August 31, 1999, 1998, and 1997 were \$2,528, \$4,452, and \$2,935, respectively, equal to the required contributions for each year. The Court's payroll for covered employees by this Plan for the years ended August 31, 1999, 1998, and 1997, totaled \$19,446, \$34,246, and \$23,304, respectively. Total payroll for the years ended August 31, 1999, 1998, and 1997, totaled \$93,195, \$94,812, and \$78,020, respectively.

CITY COURT OF CROWLEY, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 10. Year 2000 Issue

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999-2000.

The Court primarily uses a manual system. Management feels that the effects of the Year 2000 Issue on the financial operations of the Court will be minimal.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Court is or will be year 2000 ready, or that parties with whom the Court does business will be year 2000 ready.

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SPECIAL REVENUE FUNDS

To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

CITY COURT FUND - to account for the receipt of court costs derived from city charges and the payment of court expense reports as well as the operating expenses of the court.

STATE COURT FUND - to account for the receipt of court costs derived from state charges and the payment of court expense reports as well as the operating expenses of the court.

JUVENILE FUND - to account for the collection of juvenile court costs.

CITY COURT OF CROWLEY, LOUISIANA
ALL SPECIAL REVENUE FUNDS

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

ASSETS	<u>City Court Fund</u>	<u>State Court Fund</u>
Cash and cash equivalents	\$ 1,191	\$ 17,450
Due from other governmental entities	781	-
Due from other funds	<u>-</u>	<u>5,251</u>
Total assets	<u>\$ 1,972</u>	<u>\$ 22,701</u>
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 2,791	\$ 3,464
Payroll tax payable	176	688
Due to other funds	<u>5,251</u>	<u>-</u>
Total liabilities	\$ 8,218	\$ 4,152
FUND BALANCES - UNRESERVED	<u>(6,246)</u>	<u>18,549</u>
Total liabilities and fund balances	<u>\$ 1,972</u>	<u>\$ 22,701</u>

<u>Juvenile</u> <u>Fund</u>	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
\$ 5,452	\$ 24,093	\$ 27,614
-	781	781
<u>-</u>	<u>5,251</u>	<u>6,206</u>
<u>\$ 5,452</u>	<u>\$ 30,125</u>	<u>\$ 34,601</u>
\$ -	\$ 6,255	\$ 11,386
-	864	849
<u>-</u>	<u>5,251</u>	<u>6,206</u>
\$ -	\$ 12,370	\$ 18,441
<u>5,452</u>	<u>17,755</u>	<u>16,160</u>
<u>\$ 5,452</u>	<u>\$ 30,125</u>	<u>\$ 34,601</u>

CITY COURT OF CROWLEY, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended August 31, 1999

With Comparative Totals for Year Ended August 31, 1998

	<u>City Court Fund</u>	<u>State Court Fund</u>
Revenues:		
Fines	\$ 48,160	\$ 83,637
Intergovernmental:		
Appropriations from City of Crowley	17,180	-
Appropriations from Acadia Parish Police Jury	-	38,500
Interest on investments	9	418
Miscellaneous	-	<u>1,513</u>
Total revenues	<u>\$ 65,349</u>	<u>\$124,068</u>
Expenditures:		
Current:		
General government:		
Salaries	\$ 20,292	\$ 43,348
Payroll taxes	622	1,799
Retirement	2,528	-
Supplies and seminars	278	11,468
Louisiana Commission on Law Enforcement fee	1,610	1,640
Crime lab fee	7,069	9,857
Crime victim reparation fee	4,607	5,749
Indigent defender fee	22,869	22,777
Trial Court Management Information System fee	1,618	1,704
Traumatic Head and Spinal Cord Injury fee	1,005	1,113
Drug abuse education and treatment fee	-	350
Audit and accounting	497	15,598
Dues and subscriptions	-	2,576
Maintenance agreements	-	157
Court expenses	-	2,280
Miscellaneous	885	3,504
Capital outlay	-	<u>1,685</u>
Total expenditures	<u>\$ 63,880</u>	<u>\$125,605</u>
Excess (deficiency) of revenues over expenditures (totals forward)	<u>\$ 1,469</u>	<u>\$ (1,537)</u>

Juvenile <u>Fund</u>	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
\$ 1,590	\$133,387	\$119,945
-	17,180	12,500
-	38,500	38,500
211	638	976
<u>-</u>	<u>1,513</u>	<u>652</u>
<u>\$ 1,801</u>	<u>\$191,218</u>	<u>\$172,573</u>
\$ -	\$ 63,640	\$ 55,971
-	2,421	1,817
-	2,528	4,452
-	11,746	9,007
-	3,250	3,277
-	16,926	16,010
-	10,356	10,200
-	45,646	43,451
-	3,322	3,252
-	2,118	2,455
-	350	50
-	16,095	11,420
-	2,576	3,325
-	157	3,882
-	2,280	-
138	4,527	4,137
<u>-</u>	<u>1,685</u>	<u>27,283</u>
<u>\$ 138</u>	<u>\$189,623</u>	<u>\$199,989</u>
<u>\$ 1,663</u>	<u>\$ 1,595</u>	<u>\$ (27,416)</u>

CITY COURT OF CROWLEY, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)

Year Ended August 31, 1999

With Comparative Totals for Year Ended August 31, 1998

	<u>City Court Fund</u>	<u>State Court Fund</u>
Excess (deficiency) of revenues over expenditures (totals forwarded)	\$ <u>1,469</u>	\$ <u>(1,537)</u>
Other financing sources (uses):		
Operating transfers in	\$ -	\$ -
Operating transfers out	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 1,469	\$ (1,537)
Fund balances, beginning	<u>(7,715)</u>	<u>20,086</u>
Fund balances, ending	<u>\$ (6,246)</u>	<u>\$ 18,549</u>

<u>Juvenile Fund</u>	<u>Totals</u>	
	<u>1999</u>	<u>1998</u>
\$ 1,663	\$ 1,595	\$(27,416)
\$ -	\$ -	\$ 4,000
<u>-</u>	<u>-</u>	<u>(4,000)</u>
\$ -	\$ -	\$ -
\$ 1,663	\$ 1,595	\$(27,416)
<u>3,789</u>	<u>16,160</u>	<u>43,576</u>
<u>\$ 5,452</u>	<u>\$ 17,755</u>	<u>\$ 16,160</u>

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AGENCY FUNDS

To account for assets held by other funds. Agency funds are purely custodial and do not involve the measurement of the results of operations.

CIVIL COURT FUND - is an imprest account which accounts for the collection and distribution of civil suit deposits.

SMALL CLAIMS FUND - is an imprest account which accounts for the collection and distribution of small claim suit deposits.

RESTITUTION FUND - is an imprest account which accounts for the collection and distribution of restitutions.

TRUANCY FUND - is an imprest account which accounts for the collection and distribution of truant fines.

CITY COURT OF CROWLEY, LOUISIANA
ALL AGENCY FUNDS

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

ASSETS	Civil Court <u>Fund</u>	Small Claims <u>Fund</u>	Restitution <u>Fund</u>	Truancy <u>Fund</u>	<u>Totals</u>	
					1999	1998
Cash and cash equivalents	\$ 37,166	\$ 20,771	\$ 2,005	\$ 836	\$ 60,778	\$ 47,196
Accounts receivable	<u>45</u>	<u>124</u>	<u>-</u>	<u>-</u>	<u>169</u>	<u>169</u>
Total assets	<u>\$ 37,211</u>	<u>\$ 20,895</u>	<u>\$ 2,005</u>	<u>\$ 836</u>	<u>\$ 60,947</u>	<u>\$ 47,365</u>
LIABILITIES						
Accounts payable	\$ 416	\$ -	\$ -	\$ -	\$ 416	\$ -
Payroll tax payable	142	-	-	-	142	117
Unsettled deposits	<u>36,653</u>	<u>20,895</u>	<u>2,005</u>	<u>836</u>	<u>60,389</u>	<u>47,248</u>
Total liabilities	<u>\$ 37,211</u>	<u>\$ 20,895</u>	<u>\$ 2,005</u>	<u>\$ 836</u>	<u>\$ 60,947</u>	<u>\$ 47,365</u>

CITY COURT OF CROWLEY, LOUISIANA
 AGENCY FUNDS
 CIVIL COURT FUND

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

ASSETS	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, August 31, <u>1999</u>
Cash and cash equivalents	\$ 21,701	\$ 59,378	\$(43,913)	\$ 37,166
Accounts receivable	<u>45</u>	<u>-</u>	<u>-</u>	<u>45</u>
Total assets	<u>\$ 21,746</u>	<u>\$ 59,378</u>	<u>\$(43,913)</u>	<u>\$ 37,211</u>
LIABILITIES				
Accounts payable	\$ -	\$ 416	\$ -	\$ 416
Payroll tax payable	117	142	(117)	142
Unsettled deposits	<u>21,629</u>	<u>59,378</u>	<u>(44,354)</u>	<u>36,653</u>
Total liabilities	<u>\$ 21,746</u>	<u>\$ 59,936</u>	<u>\$(44,471)</u>	<u>\$ 37,211</u>

CITY COURT OF CROWLEY, LOUISIANA
 AGENCY FUNDS
 SMALL CLAIMS FUND

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

ASSETS	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, August 31, <u>1999</u>
Cash and cash equivalents	\$ 20,747	\$ 24	\$ -	\$ 20,771
Accounts receivable	<u>124</u>	<u>-</u>	<u>-</u>	<u>124</u>
Total assets	<u>\$ 20,871</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ 20,895</u>
LIABILITIES				
Unsettled deposits	<u>\$ 20,871</u>	<u>\$ 24</u>	<u>\$ -</u>	<u>\$ 20,895</u>

CITY COURT OF CROWLEY, LOUISIANA
 AGENCY FUNDS
 RESTITUTION FUND

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

	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, August 31, <u>1999</u>
ASSETS				
Cash and cash equivalents	<u>\$ 2,856</u>	<u>\$ 5,569</u>	<u>\$ 6,420</u>	<u>\$ 2,005</u>
LIABILITIES				
Unsettled deposits	<u>\$ 2,856</u>	<u>\$ 5,569</u>	<u>\$ 6,420</u>	<u>\$ 2,005</u>

CITY COURT OF CROWLEY, LOUISIANA
AGENCY FUNDS
TRUANCY FUND

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

	Balance, August 31, <u>1998</u>	<u>Additions</u>	<u>Reductions</u>	Balance, August 31, <u>1999</u>
ASSETS				
Cash and cash equivalents	<u>\$ 1,892</u>	<u>\$ 599</u>	<u>\$ 1,655</u>	<u>\$ 836</u>
LIABILITIES				
Unsettled deposits	<u>\$ 1,892</u>	<u>\$ 599</u>	<u>\$ 1,655</u>	<u>\$ 836</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

The Honorable T. Barrett Harrington,
City Judge
City Court of Crowley, Louisiana

We have audited the financial statements of the City Court of Crowley, Louisiana, as of and for the year ended August 31, 1999, and have issued our report thereon dated February 22, 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 City Court of Crowley'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 the City Court of Crowley'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. 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

The Honorable T. Barrett Harrington,
City Judge
City Court of Crowley, Louisiana

our judgment, could adversely affect the City Court of Crowley's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item #1999-1.

A material weakness is a condition in which the design or operation of one or more of the internal control components do 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. Our consideration of internal control over financial reporting would not necessarily disclose all matters in 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 consider the reportable condition described above to be a material weakness.

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

Broussard, Poché, Lewis & Breaux, L.L.P.

Crowley, Louisiana
February 22, 2000

CITY COURT OF CROWLEY, LOUISIANA

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

We have audited the financial statements of the City Court of Crowley, Louisiana, as of and for the year ended August 31, 1999, and have issued our report thereon dated February 22, 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 August 31, 1999, resulted in an unqualified opinion.

Section I. Summary of Auditor's Reports

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

Internal Control

Material Weaknesses Yes ___ No Reportable Conditions Yes ___ No

Compliance

Compliance Material to Financial Statements ___ Yes No

- b. Federal Awards

Internal Control

Material Weaknesses ___ Yes No Reportable Conditions ___ Yes No

Section II. Financial Statement Findings

#1999-1 General Administration

Finding: In reviewing the internal control structure we noted inadequate segregation of duties exists within the receipt and disbursement functions.

Cause: Inadequate segregation of duties exists due to a limited number of personnel performing the administrative functions. Due to a lack of resources the Court is unable to implement a segregated system of internal control.

Recommendation and response: Management is aware of and has evaluated this inadequacy and concluded the related costs versus benefits to be achieved do not justify the additional personnel it would require to establish an adequate segregation. We agree with management that it would not be cost beneficial or possible with the limited resources available to create a segregated accounting environment.

Section III. Federal Award Findings and Questioned Costs

No matters were noted relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, related to federal awards for the year ended August 31, 1999.

CITY COURT OF CROWLEY, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS
Year Ended August 31, 1999

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

#1998-1 General Administration

Finding: In reviewing the internal control structure we noted inadequate segregation of duties exists within the receipt and disbursement functions.

Recommendation, response, and current status: Management is aware of this problem and we are in agreement with them that it would not be cost beneficial or possible with the limited resources available to create a segregated accounting environment.

This finding is repeated for the year ended August 31, 1999, and is described at #1999-1 in the schedule of findings and questioned costs; however, the Court has segregated as much as it can based on available resources.

#1998-2 - Subsidiary Ledgers

Finding: In reviewing activities for the civil, small claims, and restitution funds (agency funds) we noted that subsidiary ledgers are not maintained to account for the unsettled deposits for each court case.

Recommendation and response: Management has evaluated this inadequacy and concluded that in order to maintain adequate internal control, subsidiary ledgers should be maintained. The ledgers should account for each court case in which advance deposits are collected and disbursements are made on its behalf.

Current status: The Court does maintain subsidiary ledgers for unsettled deposits for each court case.

#1998-3 - Monthly Court Reports

Finding: In reviewing monthly reports filed with various agencies we noted several errors in reporting the number of cases.

Recommendation and response: We recommend that all reports be reviewed to ensure completeness. The Court has considered this inadequacy and agrees to exercise greater care in the future.

Current status: No errors in reporting the number of cases were noted in the current year.

CITY COURT OF CROWLEY, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS (CONTINUED)
Year Ended August 31, 1999

Section II. Internal Control and Compliance Material to Federal Awards

No matters were reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, relating to federal awards for the year ended August 31, 1998.

Section III. Management Letter

No matters were reported in a separate management letter for the year ended August 31, 1998.

CITY COURT OF CROWLEY, LOUISIANA

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended August 31, 1999

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

#1999-1 - General Administration

Management has evaluated this inadequacy and determined that the related costs versus benefits to be achieved do not justify the additional personnel it would require to establish an adequate segregation.


Section II. Internal Control and Compliance Material to Federal Awards

No matters were reported relating to reportable conditions, material weaknesses, or instances of noncompliance, including questioned costs, relating to federal awards for the year ended August 31, 1999.

Section III. Management Letter

No matters were reported in a separate management letter for the year ended August 31, 1999.

Responsible party: _____


T. Barrett Harrington, City Judge