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CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
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 19 2000

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JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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 1904-1984

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Harold Dupre, CPA
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INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Kenneth Boagni, Jr.
 City Court of Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of City Court of Opelousas, 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 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 City Court of Opelousas, Louisiana, 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 June 6, 2000 on our consideration of City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

John S. Dowling & Company
 Opelousas, Louisiana
 June 6, 2000

FINANCIAL SECTION

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

ASSETS	GOVERNMENTAL FUND TYPES				ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE	AGENCY FUND	GENERAL	LONG-TERM DEBT	1999 ACTUAL	1998 ACTUAL
	GENERAL FUND	SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE	AGENCY FUND	GENERAL	LONG-TERM DEBT	1999 ACTUAL	1998 ACTUAL
Cash	\$91,032	\$15,477	\$73,415				\$179,924	\$135,974
Investments	233,116		102,852				335,968	322,315
NSF checks	3,185						3,185	3,190
Due from other funds	26,324						26,324	37,387
Accounts receivable	13,222		30,712				43,934	39,929
Accrued interest receivable			1,576				1,576	1,865
Parking lot and building improvements					\$6,258		6,258	6,258
Office furniture and equipment					127,032		127,032	110,848
Automobiles					19,808		19,808	27,706
Mobile radio system					12,543		12,543	12,543
Mobile phones					912		912	912
Amount to be provided by general revenues						\$48,795	48,795	48,899
	<u>366,879</u>	<u>15,477</u>	<u>208,555</u>	<u>166,553</u>	<u>48,795</u>	<u>806,259</u>	<u>747,826</u>	<u>747,826</u>
Total assets								

This statement continued on next page.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
DECEMBER 31, 1999

<u>LIABILITIES AND FUND EQUITY</u>	<u>GOVERNMENTAL FUND TYPES</u>				<u>ACCOUNT GROUPS</u>		<u>TOTALS</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>FIDUCIARY FUND TYPE</u>	<u>AGENCY FUND</u>	<u>GENERAL</u>	<u>GENERAL</u>	<u>1999</u>	<u>1998</u>
	<u>FUND</u>	<u>FUND</u>	<u>AGENCY FUND</u>	<u>AGENCY FUND</u>	<u>FIXED ASSETS</u>	<u>LONG-TERM DEBT</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
<u>LIABILITIES</u>								
Accounts payable	\$1,864	\$3,148					\$5,012	\$8,970
Due to other funds			\$26,324				26,324	37,387
Payroll taxes payable	1,253						1,253	1,416
Due to others	63,755		182,231				245,986	176,939
Accrued compensated absences	5,855						13,574	13,326
Accrued compensatory pay					\$7,719		41,076	41,319
Deferred assessed fines	19,444				41,076		19,444	19,744
Prepaid unassessed fines	129,434						129,434	122,973
Amount due to others for restitution	<u>5,723</u>						<u>5,723</u>	<u>5,309</u>
Total liabilities	<u>227,328</u>	<u>3,148</u>	<u>208,555</u>	<u>-0-</u>	<u>48,795</u>		<u>487,826</u>	<u>427,383</u>
<u>FUND EQUITY</u>								
Investment in General Fixed Assets					\$166,553		166,553	158,267
Fund balance - reserved for Juvenile Docket	25,201						25,201	18,047
Restitution	5,723						5,723	5,309
State Grant		12,329					12,329	15,277
Fund balance - unreserved	<u>108,627</u>						<u>108,627</u>	<u>123,543</u>
Total fund equity	<u>139,551</u>		<u>-0-</u>		<u>166,553</u>	<u>-0-</u>	<u>318,433</u>	<u>320,443</u>
Total liabilities and fund equity	<u>366,879</u>	<u>15,477</u>	<u>208,555</u>	<u>166,553</u>	<u>48,795</u>		<u>806,259</u>	<u>747,826</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	<u>1999</u>	<u>1998</u>	<u>1999</u>	<u>1998</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Charges for services				
Civil suits - operating fees	\$6,348	\$7,832		
Fines				
Court costs and fines earned	653,414	575,865		
Drivers' school	23,685	25,640		
Juvenile fines	9,531	9,225		
Community service income	12,324	13,570		
Drug testing	640	1,420		
Bond forfeiture	6,314			
Intergovernmental revenue				
Grant from Louisiana Children's Cabinet			\$26,000	\$25,000
City of Opelousas		3,286		
Interest earned	9,767	11,372		
Miscellaneous				
Other	<u>1,336</u>	<u>289</u>		
<u>Total revenues</u>	<u>723,359</u>	<u>648,499</u>	<u>26,000</u>	<u>25,000</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Accounting and auditing	9,200	9,425		
Care of and program for juveniles	979	1,162		
Computer expense	1,723	209		
Computer maintenance contracts	4,995			
Repairs and maintenance	2,646	574		
Dues and subscriptions	1,720	2,096		
Insurance	12,803	13,523		
Lease of automobiles	8,160	9,033		
Marshall's operating expenses	5,160	5,160		
Miscellaneous	479	1,184		
Office supplies	9,697	6,320		
Payroll taxes	16,518	15,906		
Salaries	212,504	204,831		
Compensated absences	109	69		
Subpoenas	1,144	5,428		
Travel and conventions	10,146	11,942		
Telephone	2,459	2,268		
Auto repairs and maintenance	3,170	3,140		
Legal expense	8,235	300		
Uniforms	3,485	598		
Bank charges	15	33		
Restitution expense	438	89		
Employees' meals	65	2,008		
Drug testing		2,195		
Legal books	1,797	2,442		
Substitute judge	500			

This statement continued on next page.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	<u>1999</u> <u>ACTUAL</u>	<u>1998</u> <u>ACTUAL</u>	<u>1999</u> <u>ACTUAL</u>	<u>1998</u> <u>ACTUAL</u>
<u>EXPENDITURES (Continued)</u>				
Retirement expense	\$3,742	\$3,937		
Coordination service fees			\$16,500	\$18,000
Transfer to City Court of Eunice			10,800	10,800
Allocation of court cost				
Local Assistance Coordination Effort	644	6,308		
City Marshall	107,396	98,539		
St. Landry Parish Indigent Fund	57,455	54,059		
Acadiana Criminalistics Laboratory	23,330	21,330		
District Attorney	43,183	39,659		
City Treasurer	96,048	75,014		
Police Jury	5,627	4,235		
IA Commission of Law Enforcement	7,389	6,523		
District Attorney - 12% Fund	1,019	1,393		
Crime victims	10,905	10,817		
State DWI machine fee	2,125	1,850		
City test fee	4,250	3,700		
Supreme Court CMIS cost	7,544	6,735		
Act 654	4,990	4,265		
District Attorney - worthless check fee	6,955	7,150		
City Marshall - bond forfeiture	5,604			
District Attorney - bond forfeiture	5,659			
Indigent Defender Board - bond forfeiture	5,659			
Capital outlay				
Office furniture and equipment	<u>14,536</u>	<u>17,492</u>	<u>1,648</u>	<u> </u>
<u>Total expenditures</u>	<u>732,207</u>	<u>662,941</u>	<u>28,948</u>	<u>28,800</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	 <u>(8,848)</u>	 <u>(14,442)</u>	 <u>(2,948)</u>	 <u>(3,800)</u>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Sale of general fixed assets	<u>1,500</u>	<u> </u>	<u> </u>	<u> </u>
<u>Total other financing sources (uses)</u>	<u>1,500</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING (USES)</u>	 <u>(7,348)</u>	 <u>(14,442)</u>	 <u>(2,948)</u>	 <u>(3,800)</u>
 <u>FUND BALANCE, beginning of year</u>	 <u>146,899</u>	 <u>161,341</u>	 <u>15,277</u>	 <u>19,077</u>
 <u>FUND BALANCE, end of year</u>	 <u>139,551</u>	 <u>146,899</u>	 <u>12,329</u>	 <u>15,277</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - b. The ability of the primary government to impose its will on that organization and/or
 - c. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The criteria for determining whether an entity is a primary government are as follows:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other state and local governments.

City Court of Opelousas, Louisiana is considered to be a primary government because:

- a. The City Judge is an independently elected official.
- b. City Court of Opelousas possesses the corporate powers that would distinguish it as being legally separate from any other government.
- c. City Court of Opelousas is fiscally independent in that it is not required by state law to adopt a budget, it can set rates or charges without approval of any other government, and it can issue bonded debt without approval of any other government.

The accompanying financial statements present information only on the funds maintained by the City Court and do not present information on other governmental units.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

The accompanying financial statements of the City Court of Opelousas, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

C. Fund Accounting

City Court uses funds and account groups 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 relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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 City Court are classified as governmental and agency funds. Governmental funds account for City Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of City Court include:

General Fund

The General Fund is the general operating fund of City Court of Opelousas, Louisiana. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Fund

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.

The Special Revenue Fund of City Court of Opelousas is used to account for the proceeds received through a grant from the State of Louisiana Children's Cabinet for the families in need of services program.

Agency Fund

The Agency Fund type is used to account for assets held by a government in a trustee or agent capacity for others. Agency funds generally serve as clearing accounts. City Court's Agency Fund is as follows:

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Agency Fund is the Civil Docket Fund of City Court of Opelousas, Louisiana. It is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

D. 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 and decreases in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

Revenues

Interest income on investments is recorded when the investments have matured and the income is available. Fines are recorded when assessed and full payment is received. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

City Court does not employ the encumbrance system of accounting.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. General Fixed Assets and General Long-term Debt

Fixed assets used in governmental fund types operations that have an estimated useful life greater than one year (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. No depreciation has been provided on General Fixed Assets. Expenditures for infrastructure assets are not incurred by City Court. City Court does not capitalize interest costs incurred on fixed assets. All fixed assets are valued at historical cost. Legal books are not capitalized.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

F. Budget

City Court is not required to adopt a budget.

G. Investments and Cash

Louisiana statutes authorize City Court to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment. Investments are time deposits that are stated at cost, which approximates market. City Court's policy generally is to invest in 6 month and 1 year certificates of deposit.

H. Annual Sick Leave

All annual leave accumulated in 1999 was converted to sick leave on December 31, 1999. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by City Court of Opelousas, Louisiana, and dividing that amount by 160 hours. Accrued compensated absences are accounted for in the General Fund for the amount of hours of sick leave earned in one year. Any hours over this amount are accounted for in the General Long-term Debt Account Group.

I. Compensatory Time

The Judicial Administrator earns compensatory time for overtime worked. Compensatory time not used accumulates and is paid upon termination, retirement or death. The Judicial Administrator is considered the department head and therefore, cannot be paid for overtime worked.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Accounts Receivable

The accounts receivable account represents fines that are assessed but have not been collected. City Court's policy is to record revenue upon completion of collection. The deferred assessed fine account represents fines that are assessed but not completely collected. The prepaid unassessed fine account represents fines that are not assessed but partial payment has been received.

K. Bad Debts

City Court of Opelousas, Louisiana, does not record bad debts and has not established an allowance for bad debts because it is their policy to record fines assessed upon completion of collection. Fines assessed but uncollected, comprise the balance in accounts receivable.

L. Total Columns on Combined Statements

Total columns on the combined 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 is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

M. 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 government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

NOTE (2) - CASH

Cash consists of cash on hand, demand deposits and passbook savings accounts. At December 31, 1999, the carrying amount of City Court's deposits was \$179,924 and the bank balance of cash was \$185,721. The carrying amounts and bank balances of investments were the same amount, which was \$335,968. The bank balances of the checking accounts and the investments of certificates of deposit were secured by federal depository insurance and by securities that are pledged as collateral. Approximately \$99,250 was collateralized by securities held by the pledging financial institution in City Court's name.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (3) - CHANGES IN GENERAL FIXED ASSETS

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

	Balance <u>1/1/99</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/99</u>
Office furniture and equipment	\$110,848	\$16,184		\$127,032
Automobiles	27,706		\$7,898	19,808
Mobile phones	912			912
Mobile radio system	12,543			12,543
Parking lot and building improvements	<u>6,258</u>	-----	-----	<u>6,258</u>
<u>Totals</u>	<u>158,267</u>	<u>16,184</u>	<u>7,898</u>	<u>166,553</u>

The land and building in which City Court of Opelousas, Louisiana operates, are provided by and currently owned by the City of Opelousas, Louisiana.

NOTE (4) - RETIREMENT PLANS

Plan Description

Employees of City Court of Opelousas, Louisiana, are covered under the Social Security Retirement System while the City Judge is covered by the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute and are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (504) 922-0600.

Funding Policy

Contributions to LASERS include employee contributions of 11.5% of salary and employer contributions at a rate which is redetermined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal year ending June 30, 2000 is 12.3%, for fiscal year ended June 30, 1999 was 12.4%, and for fiscal year ended June 30, 1998 was 13%.

Prior to January 1, 1997, the City Judge belonged to the DROP Program which did not require retirement contributions.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE (4) - RETIREMENT PLANS (Continued)

Retirement Plans

The City Court's employer contributions for the years ended December 31, 1999, 1998, and 1997 were \$3,742, \$3,937, and \$3,413, respectively. The City Judge's employee contributions for the years ended December 31, 1999, 1998, and 1997 were \$3,485, \$3,567, and \$2,864, respectively.

NOTE (5) - LEASES

In May, 1997, City Court entered into an operating lease for a new automobile. The operating lease is for 36 months with monthly payments of \$539. At the end of the lease, City Court has the option to purchase the automobile.

In September, 1999, City Court entered into an operating lease for a new automobile. The operating lease is for 36 months with monthly payments of \$564. At the end of the lease, City Court has the option to purchase the automobile.

Automobile rental expense shown for 1999 is \$8,160.

Following is a summary of future minimum rental payments required by the automobile leases:

2000	\$9,463
2001	6,768
2002	5,076

NOTE (6) - CHANGES IN GENERAL LONG-TERM DEBT

A summary of changes in general long-term debt is as follows:

<u>Description of Debt</u>	<u>Balance</u> <u>1/1/99</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>12/31/99</u>
Accrued compensatory pay	\$41,319	\$(243)	\$41,076
Accrued compensated absences	<u>7,580</u>	<u>139</u>	<u>7,719</u>
	<u>48,899</u>	<u>(104)</u>	<u>48,795</u>

NOTE (7) - INTERFUND RECEIVABLE, PAYABLE

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$26,324	
Agency Fund		\$26,324

NOTE (8) - DUE TO OTHERS - AGENCY FUND

This account represents the amount due to various parties for civil fees collected.

RELATED REPORT

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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

To the Honorable Judge Kenneth Boagni, Jr.
 City Court of Opelousas, Louisiana

We have audited the general purpose financial statements of City Court of Opelousas, Louisiana, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 6, 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 City Court's general purpose 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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that may 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 operation that we consider to be material weaknesses.

To the Honorable Judge Kenneth Boagni, Jr.
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This report is intended solely for the information and use of City Court of Opelousas, Louisiana, its Judge, and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties.

John S. Dowling & Company

Opelousas, Louisiana
June 6, 2000

SUPPLEMENTARY INFORMATION

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

No findings.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

98-1 Timely Submittal of Audit Report
Resolved

98-2 Timely Deposits of Cash Receipts - Civil Docket
Resolved