

CITY COURT OF LAFAYETTE, LOUISIANA
 ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

OCTOBER 31, 1998

With Comparative Totals for October 31, 1995

	CIVIL COURT	
	Judges' Fees Account - Revolving	Judges' fees Account - Salaries
ASSETS		
Cash in bank	\$ 104,488	\$ 104,485
Interest bearing deposits	18,000	-
Due from other funds	<u>2,000</u>	<u>2,000</u>
Total assets	<u>\$ 124,488</u>	<u>\$ 106,485</u>
LIABILITIES		
Receivables payable	\$ -	\$ 5,875
Fund balances - unreserved and undesignated	<u>124,488</u>	<u>100,610</u>
Total liabilities and fund balances	<u>\$ 124,488</u>	<u>\$ 106,485</u>

See Notes to Financial Statements.

CITY OF LAKE CHARLES, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1988

	Governmental		Fiduciary	Account
	Fund Type			Group
	General	Special	Fund	General
	Income	Revenue	Type	Fund
	0000	00000	0000	0000
ASSETS				
Cash in bank	\$ -	\$ 842,240	\$ 879	\$ -
Cash held in trust	-	-	122,442	-
Interest bearing deposits	-	1,212,828	-	-
Due from other funds	-	22,481	-	-
Equipment and furnishings	-	-	-	142,422
TOTAL ASSETS	\$ -	\$ 2,077,549	\$ 799,321	\$ 142,422
LIABILITIES				
Accounts payable	\$ -	\$ 2,278	\$ -	\$ -
Bonds and attorneys' deposits	-	-	442,222	-
Due to other funds	-	-	22,481	-
Due to other governmental agencies	-	-	22,222	-
TOTAL LIABILITIES	\$ -	\$ 2,278	\$ 486,925	\$ -
FUND EQUITY				
Investment in general fixed assets	-	-	-	261,499
Fund balances - Unreserved and undesignated	-	1,829,289	-	-
Total fund equity	\$ -	\$ 1,829,289	\$ -	\$ 261,499
TOTAL LIABILITIES and Fund equity	\$ -	\$ 2,077,549	\$ 799,321	\$ 142,422

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

Covered employees are required to contribute 11.5% of their earnings to the plan. The Court contributed 12.0% of the employees' earnings through June 30, 1996. Beginning July 1, 1996, the contribution rate increased to 12.4%. The total contribution for the year was \$28,112 which consisted of \$13,903 from the Court and \$14,209 from its employees. Contributions are also established by State statute.

The pension benefit obligation as June 30, 1994, the most recent report available, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$6,482,324,552. The System net assets available for benefits as that date totaled at cost an associated cost of \$3,246,473,148, resulting in an unfunded pension benefit obligation of \$3,235,851,404. The Court's contribution represented approximately .52% of the contribution required of all participating employees. The System does not make separate measurements of assets and pension benefit obligation for individual employees.

Historical trend information indicating the System's progress is presented in the System's June 30, 1994 comprehensive annual report.

The amount reported above as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and/or step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of expected projected benefits and is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits over time, and make comparisons among government pension plans and employees.

Note 7. Fixed Assets

The amounts of fixed assets reported in Lafayette Consolidated Government's October 12, 1996 audit report for City Court of Lafayette are as follows:

Land	\$ 223,340
Buildings	825,897
Vehicles	15,943
Equipment	88,278
	<u>\$1,153,458</u>

Note 8. General Fixed Assets

All fixed assets purchased by the Lafayette Consolidated Government for City Court are included in the Government's audit report as detailed in Note 7. 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.

NOTES TO FINANCIAL STATEMENTS

members of the plan may retire with 30 years of creditable service regardless of age, with 28 years of service at age 55, and with 10 years of service at age 60. Benefit rates are 1% of final compensation leverage monthly earnings during the highest 60 consecutive months, or joined months if service was interrupted plus \$2.00 per month for each year of service after January 1, 1960. The System also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees contributed 8.10% of their earnings to the plan. The Court contributed 8.10% of the employees' earnings through December 31, 1988. Beginning January 1, 1989, the contribution rate decreased to 7.10%. The total contribution for the year was \$14,463 which consisted of \$9,169 from the Court and \$5,294 from its employees. Contributions are also established by State statute.

The pension benefit obligation at December 31, 1988, the most recent report available, for the PERB Plan & as a whole, determined through an actuarial valuation performed as of that date, was \$782,851,518. The PERB Plan's net assets available for benefits on that date (valued at cost or amortized cost) were \$487,845,188, resulting in an unfunded pension benefit obligation of \$295,006,330. The Court's contribution represented approximately .03% of contributions required of all participating employees. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Five-year historical trend information indicating funding progress is presented in the PERB December 31, 1988 comprehensive annual report.

Louisiana State Employees' Retirement System

Two City court judges participate in the Louisiana State Employees' Retirement System, a multiple-employer, cost-sharing pension plan established by the Louisiana Legislature.

The payroll for Court employees covered by the System for the year ended December 31, 1988 was \$697,648.

Members of the System may retire at age 70 without regard to the number of years of creditable service as a judge, at age 65 with 12 years of creditable service as a judge, and at age 60 with 10 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, no further contribution shall be required of him. The Court, however, must continue to pay to the System the employee's contribution. The System also provides disability and survivor benefits which are established by State statute.

NOTES TO FINANCIAL STATEMENTS

Note 4. Employee Retirement Systems

Payrolls of City Courts covered by pension funds for the year ended October 31, 1996 totaled \$690,411. The total payroll was \$768,668.

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

Municipal Employees' Retirement System (MERS)

Virtually all of the Court's employees participate in the MERS, a multiple-employer, cost-sharing pension plan established by the Louisiana legislature. The payroll for the employees covered by the MERS for the year ended October 31, 1996 was \$480,808.

Employees are eligible to retire under Plan A of the System at age 55 or 60 depending on years of creditable service, or at any age with 30 years of creditable service. Monthly benefits consist of 5% 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.

Covered employees are required to contribute 5.25% of their salary to MERS, and through June 30, 1994, the Court contributed 5.75%. Beginning July 1, 1994, the Court's contribution decreased to 4.25%. Contributions for the year ended October 31, 1996 were \$45,309 from employees and \$11,145 from the Court.

The pension benefit obligation at June 30, 1994 (the last actuarial valuation available for the MERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$148,364,564. The MERS Plan A net assets available for benefits on that date (valued at market costs) were \$17,271,294, resulting in an unfunded pension benefit obligation of \$131,093,270. The Court's contribution represented approximately .34% of total contributions required of all participating employees. The MERS does not conduct separate measurements of assets and pension benefit obligations for individual employees.

Parishial Employees' Retirement System (PERS)

Three employees of the Court participate in the PERS of Louisiana, a multiple-employer, cost-sharing pension plan. The payroll for Court employees covered by the PERS for the year ended October 31, 1996 was \$87,860.

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables, Payables

	Interfund Receivables	Interfund Payables
Special revenue funds:		
Judges' fees account -		
Healthcare	\$ 2,000	\$ -
Saloon	2,000	-
Criminal court operating fund	18,475	-
Oil assessment fund	1,000	-
Profiduciary type funds:		
Civil court operating fund	-	11,000
Court cost bond fund	-	11,000
Special fund	-	800
	<u>\$ 23,475</u>	<u>\$ 22,800</u>

Note 5. Deferred Compensation Plan

Included in the normal operating expenditures of the Court's General Fund are employee salaries. The Lafayette Consolidated Government offers City Court employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all court employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust until paid or made available to the employee or other beneficiary, solely the property and rights of the Lafayette Consolidated Government, subject only to the claims of the Government's general creditors.

Participants' rights under the plan are equal to those of general creditors of the Lafayette Consolidated Government to an amount equal to the fair market value of the deferred amounts for each participant. The Government believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Investments are managed by the plan's administrator. Participants choose to invest their deferred compensation at either a fixed rate or in one of several INVESTMENT options offered under the plan, or a combination thereof.

The Market value of the Court employee's deferred compensation plan assets at October 31, 2000 was \$24,281. This amount is included in the Deferred Compensation Fund of the Lafayette Consolidated Government.

NOTES TO FINANCIAL STATEMENTS

The costs of normal maintenance and repairs that do not add to the value of the asset or substantially 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.

Note 2: Legal Compliance - Budgets

Budgets for general fund operations are adopted by the Lafayette 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. All appropriations lapse at the end of each year.

Note 3: Deposits

At year end, the carrying amount of the Court's deposits was 28,608,421 and the bank balance was 22,823,447. Of the bank balance, 1479,342 was covered by Federal Depositary Guarantee and 21,723,128 was covered by collateral held by the Court's agent on the Court's name.

CITY COURT OF LAFAETTE, 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 Consolidated Government, including funding provided by the Lafayette 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 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.

CITY OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET (GRAND BASIS) AND ACTUAL -
 ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1979

	Original Fund		Variance - Favorable Unfavorable
	Budget	Actual	
Revenues:			
Intragovernmental	\$ 1,891,500	\$ 1,925,583	\$ 34,083
Fines and forfeits	-	-	-
Interest earned	-	-	-
Total revenues	<u>1,891,500</u>	<u>1,925,583</u>	<u>34,083</u>
Expenditures:			
Municipal government	1,891,500	1,925,583	34,083
Public safety	-	-	-
Total expenditures	<u>1,891,500</u>	<u>1,925,583</u>	<u>34,083</u>
Excess of revenues over expenditures	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund balances, beginning			
Fund balances, ending		\$ <u>0</u>	

See Notes to Financial Statements.

NOTES TO FINANCIAL STATEMENTS

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

	Balance, 10/31/98	Additions	Deletions	Balance, 12/31/98
Equipment	\$181,191	\$ 18,100	\$ 4,800	\$194,491

Totals	
Insurance (only)	
OCTOBER 31,	SEPTEMBER 30,
1936	1935
\$ 643,341	\$ 504,894
703,440	700,818
1,346,781	1,205,712
33,441	28,832
<u>1,380,222</u>	<u>1,234,544</u>
<u>\$ 2,760,704</u>	<u>\$ 2,469,256</u>
\$ 6,175	-
661,313	504,309
51,403	18,430
<u>612,716</u>	<u>522,739</u>
<u>1,224,486</u>	<u>1,001,783</u>
141,877	151,463
<u>1,366,363</u>	<u>1,153,246</u>
<u>2,816,647</u>	<u>2,621,502</u>
<u>\$ 2,760,704</u>	<u>\$ 2,469,256</u>

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 narrow financial reporting 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 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.

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose, combining, individual fund, and account group financial statements of City Court of Lafayette, Louisiana.

In accordance with Government Auditing Standards, we have also issued a report dated April 2, 1997, on our consideration of City Court of Lafayette, Louisiana's, internal control structure and a report dated April 2, 1997, on its compliance with laws and regulations.

Brossard, Cook, Ison & Aronoff

Lafayette, Louisiana
April 2, 1997



HROUSSARD, POCHÉ, LEWIS & BERRAIN
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

The Honorable Frances Seilition and
 The Honorable Doug Seimon
 City Judges
 Lafayette, Louisiana

Dear Judges:

Monday, 11/1

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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 Consolidated Government, as of and for the year ended October 31, 1998, 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 for financial and compliance audits contained in Government Auditing Standards, issued by the U. S. General Accounting Office, and the Louisiana Governmental Auditing Standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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, 1998, 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, 1998, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

WITNESSED:
 John L. Broussard, CPA 1998
 Louis J. Poche, CPA 1998
 James H. Lewis, CPA 1998
 Francis Berrain, CPA 1998
 George A. Poche, CPA 1998
 In witness's hands, this 11/1/98
 Monday, 11/1/98
 Members of Institute of Certified Public Accountants
 Society of Certified Chartered Public Accountants

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CITY COURT OF LAFAYETTE
FINANCIAL REPORT
OCTOBER 31, 1936

Under provisions of state law, this report is a public document. A copy of the report has been distributed 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 MAY 24 1937

CITY BOARD OF LAFAYETTE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED OCTOBER 31, 1976
WITH COMPARATIVE TOTALS FOR YEAR ENDED OCTOBER 31, 1975

	<u>Civil Court</u>	
	<u>Judges' Fees Account - Revenues</u>	<u>Judges' Fees Account - Expenses</u>
Revenues:		
Fines and forfeits	\$ 28,327	\$ 28,173
Interest earned	<u> 28</u>	<u>2,202</u>
Total revenues	28,355	27,413
Expenses:		
General government	<u>\$ 470</u>	<u>10,212</u>
Excess of revenues over expenditures	27,885	17,201
Fund balances, beginning	<u>181,363</u>	<u>24,312</u>
Fund balances, ending	<u>\$ 209,248</u>	<u>\$ 41,513</u>

See Notes to Financial Statements.



BROUSSARD, POCHE, LEWIS & BREAKEY
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**COMPLIANCE REPORT BASED ON AN AUDIT OF FINANCIAL
 STATEMENTS PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS**

Wife Office

Franky, LA
 (504) 984-8000

My Home, LA
 (504) 984-8000

My wife, LA
 (504) 984-8000

New Home, LA
 (504) 984-8000

Church Point, LA
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Franky, LA
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The Honorable Frances Bevilacqua 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 Consolidated Government, as of and for year ended October 31, 1997, and have issued our report thereon dated April 2, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to City Court of Lafayette, Louisiana, is the responsibility of the Court's management. As part of obtaining reasonable assurance about whether the aforementioned financial statements are free of material misstatement, we performed tests of the Court's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. 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.

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, Poché, Lewis & Breakey

Lafayette, Louisiana
 April 2, 1997

- Harry E. Broussard, CPA
 Director of Finance, CPA
- Stephen E. Poché, CPA
 Charles H. Poché, CPA
 Michael Anthony B. Lewis, CPA
 Mark S. Breakey, CPA
- David J. Broussard, CPA
 S. Charles Bevilacqua, CPA
 Kenneth M. Broussard, CPA
 William H. Breakey III, CPA
 Stephen L. Breakey, CPA
 Douglas H. Breakey, CPA
 Thomas H. Breakey, CPA
 Michael J. Breakey, CPA
 George J. Breakey III, CPA
 David E. Breakey, CPA
 Gregory B. Breakey, CPA
 S. Brian Breakey, CPA

Wife Office, CPA

My Home:

- Debra E. Broussard, CPA 1998
- Donna E. Poché, CPA 1998
- Janice M. Breakey, CPA 1997
- David B. Breakey, CPA 1998
- George J. Breakey, CPA 1998
- Christine J. Breakey, CPA 1998
- Robert E. Breakey, CPA 1998
- Member of American Institute of Certified Public Accountants
 Society of Louisiana Certified Public Accountants

CITY COURT OF SAPRISTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended October 31, 1994

	General	Special	Totals	
			Governmental Funds	Other
REVENUES:				
Intergovernmental	\$ 1,000,180	\$ -	\$ 1,000,180	\$ 928,300
Fines and forfeits	-	281,840	281,840	328,420
Interest earned	-	42,878	42,878	32,470
Total revenues	1,000,180	324,718	1,324,898	1,289,190
EXPENDITURES:				
General government	1,000,180	128,827	1,129,007	1,088,180
Excess of revenues over expenditures	0	195,891	195,891	201,010
fund balances, beginning	-	1,528,200	1,528,200	1,528,890
Fund balances, ending	0	1,724,091	1,724,091	1,729,900

see notes to financial statements.

CITY BOARD OF LAKEVIEW, LOUISIANA
 AGENT FUND
 SPECIAL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED OCTOBER 31, 1990

	Balance October 31, <u>1989</u>	Additions	Deductions	Balance October 31, <u>1990</u>
ASSETS				
Cash in bank	\$ 828	\$ 0	\$ 0	\$ 828
LIABILITIES				
Due to other funds	\$ 828	\$ 0	\$ 0	\$ 828

SEE NOTES TO FINANCIAL STATEMENTS.

In planning and performing our audit of the financial statements of City Court of Lafayette, Louisiana, for the year ended October 31, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the information of management and the City Judges and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Broussard, Pucki, Jovan & Broussard

Lafayette, Louisiana
April 2, 1997



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**AUDITORS' REPORT ON THE INTERNAL CONTROL STRUCTURE
IN ACCORDANCE WITH GOVERNMENT ADMINISTRATION STANDARDS**

The Honorable Frances Bealilieu 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 amount group financial statements of the Court, a component unit of Lafayette Consolidated Government, as of and for the year ended OCTOBER 31, 1976, and have issued our report thereon dated April 1, 1977.

We conducted our audit in accordance with generally accepted auditing standards, 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.

The management of city court of Lafayette is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

Special Revenue Funds			Totals		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 1,001,000	\$ 1,035,181	\$ 34,181
187,000	281,958	94,958	207,000	198,950	8,050
30,000	62,072	32,072	21,000	42,500	21,500
149,000	188,921	39,921	1,121,000	1,318,788	197,788
200,000	119,897	80,103	1,184,750	1,158,000	26,750
8,000	-	8,000	8,000	-	8,000
208,000	119,897	88,103	1,200,750	1,158,000	42,750
\$ 12,000	188,881	\$ 176,881	\$ 12,000	188,881	\$ 176,881
	1,309,000			1,309,000	
	\$ 1,321,000			\$ 1,321,000	

GENERAL FUND ASSETS ACCOUNT GROUP

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

FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS

CITY COURT OF LAKEVIEWE, LOUISIANA,
 JERRY FINE
 COURT COST FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED OCTOBER 31, 1978

	Balances		Balances	
	OCTOBER 31, 1978	ADDITIONS	DEDUCTIONS	OCTOBER 31, 1979
ASSETS				
Cash held in trust	\$ 121,820	\$ 1,812,255	\$ 1,872,758	\$ 292,155
LIABILITIES				
Bonds posted	\$ 151,724	\$ 1,842,255	\$ 1,818,748	\$ 179,000
Due to Criminal Court Operating Fund	14,702	189,188	188,895	18,196
Due to DWI Assessment Fund	808	13,459	13,459	1,090
Due to Indigent Defender Program	57,475	278,825	288,508	22,388
Due to City Marshal	9,818	98,432	108,881	8,170
Due to Louisiana Commission on Law Enforcement	1,884	42,081	42,322	2,643
Due to Lafayette Consolidated Government	98,715	987,877	1,012,808	89,889
Due to District Attorney's Office	382	8,082	8,883	880
Due to Department of Public Safety	488	6,828	6,728	608
Due to Department of the Treasury	2,748	28,228	28,255	1,748
Due to Louisiana Rehabilitation Services	2,165	18,828	20,508	1,385
Total Liabilities	\$ 522,222	\$ 2,827,828	\$ 2,822,814	\$ 481,228

See Notes to Financial Statements.

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

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 1994

ASSETS	BALANCE			BALANCE
	OCTOBER 31, 1993	ADDITIONS	DEDUCTIONS	
Cash held in trust	\$ 418,348	\$ 178,487	\$ 102,422	\$ 494,413
LIABILITIES				
Attorneys' Deposits	\$ 407,589	\$ 178,487	\$ 101,943	\$ 484,133
Due to Judges' Fees Account - Boudillon	4,784	28,267	31,894	2,157
Balloon	-	25,171	23,878	1,283
Due to Criminal Court Operating Fund	7,487	5,469	5,458	7,508
Due to Judges Supplemental Compensation Fund	2,182	27,822	27,622	2,382
TOTAL LIABILITIES	\$ 418,042	\$ 239,645	\$ 188,523	\$ 469,155

See Notes to Financial Statements.

CITY COURT OF LAKECHARTE, LOUISIANA
ALL FUNDIARY FUNDS

COMBINING BALANCE SHEET

OCTOBER 31, 1990

With Comparative Totals for October 31, 1989

	Summary Funds			Totals	
	Civil Court Operating Fund	Court Cost Bond Fund	Special Fund	October 31, 1990	October 31, 1989
ASSETS					
Bank in hand	\$ -	\$ -	\$ 879	\$ 879	\$ 879
Bank held in trust	481,127	182,000	-	721,818	720,818
TOTAL Assets	<u>\$ 481,127</u>	<u>\$ 182,000</u>	<u>\$ 879</u>	<u>\$ 721,818</u>	<u>\$ 721,797</u>
LIABILITIES					
Accounts' deposits	\$ 427,189	\$ -	\$ -	\$ 427,189	\$ 409,589
Bonds posted	-	174,000	-	174,000	181,724
Due to other funds	33,988	12,188	479	53,491	28,832
Due to other governmental agencies	3,285	82,833	-	86,118	189,814
Total Liabilities	<u>\$ 464,462</u>	<u>\$ 269,021</u>	<u>\$ 479</u>	<u>\$ 734,962</u>	<u>\$ 710,959</u>

SEE NOTES TO Financial Statements.

FISCAL YEAR
(FISCAL YEAR)

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 line is levied, to the person depositing the bond.

Special Fund:

This fund is an imprest fund which accounts for assessments imposed simultaneously with fines on behalf of the 12th Judicial District Magistrate's Office.

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
CIVIL ASSIGNMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (MAY BE ADDED) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

	1998		Variance - Favorable (Unfavorable)	1997 Actual
	Budget	Actual		
Revenues:				
Fines and Penalties -				
Court costs received	\$ 17,000	\$ 17,500	\$ 500	\$ 17,500
Interest earned	-	1,878	1,878	-
TOTAL revenues	<u>17,000</u>	<u>19,378</u>	<u>2,378</u>	<u>17,500</u>
Expenditures:				
General government -				
Contingency FUNDING	12,000	-	12,000	-
Public safety -				
Transfers to Court				
Subsidy Program	1,000	-	1,000	-
Total expenditures	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>-</u>
Amount of revenues over				
expenditures	<u>\$ 4,000</u>	<u>19,378</u>	<u>\$ 23,378</u>	<u>17,500</u>
Fund balance, beginning		<u>201,000</u>		<u>201,000</u>
Fund balance, ending		<u>\$ 215,378</u>		<u>\$ 218,500</u>

See Notes to Financial Statements.

<u>2020</u>	<u>Estimated</u> <u>Provision</u> <u>(Reservaciones)</u>	<u>2019</u> <u>Actual</u>
<u>Total</u>		
\$ 94,378	\$ 10,420	\$ 10,181
<u>2,438</u>	<u>2,438</u>	<u>2,382</u>
<u>92,940</u>	<u>12,858</u>	<u>88,493</u>
-	3,888	-
2,108	(388)	2,425
882	6812	825
488	1,294	482
1,508	1814	288
8,812	(1,812)	6,882
1,208	282	882
148	1,882	-
8,128	8,882	-
<u>-</u>	<u>28,282</u>	<u>-</u>
<u>88,821</u>	<u>38,228</u>	<u>8,028</u>
28,212	<u>8,282</u>	82,482
<u>187,202</u>		<u>185,218</u>
<u>\$ 202,222</u>		<u>\$ 202,222</u>

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUND
JUDGES' FEE ACCOUNT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (SNAP BASIS) AND ACTUAL
Year Ended October 31, 1978
with Comparative Actual Amounts for Year Ended October 31, 1977

	Actual		
	Budget	1977	1978
REVENUES:			
Fines and forfeits -			
Civil fees	\$ 60,000	\$ 59,207	\$ 55,173
Interest earned	-	100	2,000
Total revenues	60,000	59,307	57,173
EXPENDITURES:			
General government -			
Judges' fees	1,800	-	-
Office supplies and supplies	2,800	870	1,800
Telephone	-	600	373
Equipment repair and maintenance	2,000	400	177
Auto expenses	1,000	500	1,213
Travel and expenses	5,000	2,300	2,243
Subscriptions and library	2,000	500	514
Miscellaneous	1,000	130	31
Capital expenditures	10,000	-	8,187
Contingency reserve	20,000	-	-
Total expenditures	60,600	6,700	18,200
Excess of revenues over expenditures	-\$ 600	52,607	38,973
Fund balances, beginning		100,160	88,120
Fund balances, ending		\$ 99,560	\$ 127,143

See NOTES to Financial Statements.

GENERAL FUND

The annual operating expenditures of the City Court are the responsibility of the Malawian 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.

CRIMINAL COURT DEPARTMENT Fund	DWT Assessment Fund	Totals	
		1996	1995
\$ 150,900	\$ 13,850	\$ 264,800	\$ 234,451
<u>16,122</u>	<u>2,278</u>	<u>42,573</u>	<u>42,870</u>
216,381	17,228	307,373	287,321
<u>26,016</u>	<u> </u>	<u>112,527</u>	<u>113,659</u>
232,345	17,228	394,688	314,539
<u>1,281,168</u>	<u>281,824</u>	<u>1,529,908</u>	<u>1,578,388</u>
<u>\$ 1,281,168</u>	<u>\$ 278,232</u>	<u>\$ 1,809,308</u>	<u>\$ 1,782,908</u>

Criminal Court Operating Exp Fund	CMT Assessment Fund	Totals	
		October 31, 1998	December 31, 1998
\$ 181,880	\$ 277,242	\$ 459,202	\$ 524,947
1,113,880	-	1,113,880	1,357,200
<u>18,672</u>	<u>1,000</u>	<u>19,672</u>	<u>20,412</u>
<u>\$ 1,382,432</u>	<u>\$ 278,242</u>	<u>\$ 1,660,674</u>	<u>\$ 1,902,559</u>
\$ -	\$ -	\$ 8,278	\$ -
<u>1,382,432</u>	<u>278,242</u>	<u>1,668,952</u>	<u>1,902,559</u>
<u>\$ 1,382,432</u>	<u>\$ 278,242</u>	<u>\$ 1,677,230</u>	<u>\$ 1,902,559</u>

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-trial cases.

(R) 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 LAFFETTE, LOUISIANA
 FISCAL YEAR

STATEMENT OF REVENUES, EXPENDITURES AND
 CARRIED IN FUND BALANCE - BUDGET (SNAP BASIS) AND ACTUAL
 YEAR ENDED OCTOBER 31, 1964
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED OCTOBER 31, 1963

	1964		Variance -	1963
	Budget	Actual	Favorable -	Actual
			(Unfavorable)	
Revenues:				
Intergovernmental -				
Contributions from Lafayette				
Consolidated Government	\$1,062,282	\$1,015,181	\$ 47,101	\$ 816,322
Expenditures:				
General government -				
Personnel	690,001	665,875	24,126	712,488
Contracted services	13,473	13,473	-	2,637
Materials and supplies	13,280	18,226	4,946	7,561
Telephone and utilities	24,280	22,778	1,502	29,989
Contracted services	112,737	128,862	16,125	112,070
Maintenance	3,947	3,748	2,199	2,300
Miscellaneous	3,086	3,586	500	2,189
Printing and postage	14,000	13,309	6,691	16,411
Extraordinary appropriations	8,000	8,000	-	8,000
Total expenditures	1,082,004	1,012,184	70,000	816,312
Excess of revenues over expenditures	<u>\$ 79,278</u>	<u>-</u>	<u>\$ 79,278</u>	<u>-</u>
Fund balance, beginning		<u>1</u>		<u>1</u>
Fund balance, ending		<u>\$ 79,279</u>		<u>\$ 79,279</u>

See Notes to Financial Statements.

CITY COURT OF SARASOTA, LOUISIANA
SPECIAL REVENUE FUNDS
CRIMINAL COURT OPERATIONS FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GRAND BASIS) AND ACTUAL
Year Ended October 31, 1998

With Comparative Actual Amounts For Year Ended October 31, 1997

	1998			1997 Actual
	Budget	Actual	Variance - Favorable Unfavorable	
Revenues:				
Fines and forfeits -				
Court costs received	\$ 130,000	\$ 195,923	\$ 65,923	148,485
Interest earned	21,000	26,222	5,222	22,118
Total revenues	<u>151,000</u>	<u>222,145</u>	<u>71,145</u>	<u>170,603</u>
Expenditures:				
General government -				
Employee travel and training	12,000	8,471	3,529	8,427
Capital expenditures	20,000	7,200	12,799	18,281
Library and publications	10,000	12,758	(2,758)	9,482
Witness and attendance fees	5,000	6,743	(1,743)	4,800
Staff parking	1,000	1,253	(253)	997
Auto expense	2,000	2,982	(982)	2,448
Vehicle lease	18,000	18,180	(180)	1,675
Reporter fees	2,500	-	2,500	-
Audit and accounting	12,000	28,923	(16,923)	18,046
Office equipment and supplies	8,000	17,178	(9,178)	17,481
Equipment maintenance	4,000	5,280	(1,280)	4,728
Uniform expense	10,000	12,474	(2,474)	2,806
Miscellaneous	5,000	864	4,136	3,440
Photographic fees	2,000	75	1,925	1,475
Contributions to City Marshal	-	-	-	12,400
Cash (negative) reserves	22,000	-	22,000	-
Total expenditures	<u>151,000</u>	<u>202,622</u>	<u>51,622</u>	<u>125,622</u>
Excess of revenues over expenditures	<u>\$ 20,000</u>	<u>119,523</u>	<u>\$ 69,523</u>	<u>45,000</u>
Fund balance, beginning		<u>2,281,280</u>		<u>2,182,270</u>
Fund balance, ending		<u>\$ 2,400,803</u>		<u>\$ 2,227,270</u>

See Notes to Financial Statements.

CITY COUNCIL OF LAFALETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended October 31, 1988

	Balance October 31, 1987	Additions	Deductions	Balance October 31, 1988
General Fixed Assets:				
Equipment	\$ 181,323	\$ 18,108	\$ 4,823	\$ 194,608
Investment in general fixed assets	\$ 181,323	\$ 18,108	\$ 4,823	\$ 194,608