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CITY COURT OF ORLEANS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1974

under provisions of state law, this report is a public document. A copy of the report has been submitted to the assistant, or clerk, of each ward, 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 7-27-76

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JOHN S. DOWLING & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Kenneth Bougri, 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, 1993. 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 Government Auditing Standards, issued by the Comptroller General of the United States. These 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 statements 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, 1993, 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 a report dated June 12, 1994 on our consideration of City Court of Opelousas' internal control structure and a report dated June 17, 1994 on its compliance with laws and regulations.

John S. Dowling & Company
Opelousas, Louisiana
June 17, 1994

STATE OF CALIFORNIA
 DEPARTMENT OF REVENUE AND TAXATION
 STATEMENT OF ASSETS

ASSETS	2019		2018		2019	2018
	AMOUNT	PERCENT	AMOUNT	PERCENT		
Staff	\$109,118	11.5%	\$86,262	10.0%	216	216
Investments	253,254	26.6%	42,539	4.9%	646,905	646,905
SEP checks	3,337	0.3%	—	—	3,337	3,337
Due from other funds	70,160	7.3%	—	—	646,905	646,905
Accounts receivable	13,000	1.3%	—	—	13,000	13,000
Accrued interest receivable	981	0.1%	—	—	981	981
Parking lot and building improvements	—	—	—	—	—	—
Office furniture and equipment	—	—	—	—	—	—
Legal books	—	—	—	—	—	—
Automobiles	—	—	—	—	—	—
Mobile radio system	—	—	—	—	—	—
Mobile phones	—	—	—	—	—	—
Amounts to be provided by general revenues	—	—	—	—	—	—
Total assets	\$439,710	45.7%	\$329,001	37.8%	\$1,352,133	\$1,352,133

This statement continues on next page.

CITY OF CHICAGO - POLICE
GENERAL FUND - ALL FUND TYPE ACCOUNTS - ADJUSTED
PERIOD 31, 1985

	<u>COMPARISON PER YEAR</u>		<u>FINANCIAL STATEMENT</u>		<u>ACCOUNT CATEGORIES</u>		<u>TOTALS</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL SERVICES FUND</u>	<u>GENERAL FUND</u>	<u>ALL FUND TYPE</u>	<u>GENERAL</u>	<u>NON-GENERAL</u>	<u>1985</u>	<u>1984</u>
<u>LIABILITIES AND FUND BALANCE</u>								
<u>LIABILITIES</u>								
accounts payable			81,279	81,286			84,451	89,131
due to other funds				686,848			38,248	14,113
payroll taxes payable			5,816				5,856	5,287
due to others			24,288	78,513			182,273	89,696
Operating leases							16,218	16,428
Accrued compensated absences			3,581		499,278		8,187	13,488
Accrued compensatory pay					4,586		21,488	18,493
Deferred interest fines			20,082		31,488		26,583	32,343
Prepaid vacation time			81,317				83,397	54,263
Amount due to others for transactions			<u>1,318</u>	<u>1,282</u>	<u>61,488</u>	<u>51,488</u>	<u>3,318</u>	<u>3,538</u>
<u>Total Liabilities</u>			<u>143,163</u>	<u>80,007</u>	<u>61,488</u>	<u>51,488</u>	<u>180,262</u>	<u>158,362</u>
<u>FUND BALANCE</u>								
Investment in General Fund Assets						488,461	48,461	48,752
Fund balance - unassigned			259,376	16,138			244,822	284,512
Total fund balance			<u>259,376</u>	<u>16,138</u>	<u>0</u>	<u>488,461</u>	<u>244,822</u>	<u>313,264</u>
<u>Total Liabilities and Fund Balance</u>			<u>402,539</u>	<u>96,145</u>	<u>61,488</u>	<u>51,488</u>	<u>425,084</u>	<u>471,626</u>

The accompanying notes are an integral part of this statement.

CITY OF MONROE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUNDS TOGETHER
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	1995	1994	1995	1994
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
REVENUES				
Charges for services				
Civil suits - operating fees				
Fines				
Court costs and fines earned	575,534	609,603		
Drivers' school	22,185	26,488		
Juvenile fines	3,850	3,247		
Community service income	21,345	28,003		
Intergovernmental revenues				
Grant from Louisiana Children's Cabinet			\$21,250	
Interest earned	10,174	6,144		
Rental income				
District court - DOJ and probate fees	6,143	5,910		
Other	2	1,048		
<u>Total revenues</u>	<u>\$711,728</u>	<u>\$774,393</u>	<u>\$21,250</u>	<u>0.00</u>
EXPENDITURES				
General Government				
Current				
Accounting and auditing	8,475	8,631		
Care of and program for juveniles	7,309	10,989		
Computer expense			1,413	
Repairs and maintenance	1,853	3,652		
Rent and subscriptions	2,791	2,868		
Travel	8,607	3,473		
Lease of auto	8,449	5,922		
Marshall's operating expenses	3,483	10,630		
Miscellaneous	3,375	821		
Office supplies	4,367	5,259		
Payroll taxes	13,960	13,613		
Retirement			261	
Salaries	178,004	172,228		
Supplies	3,874	7,002		
Travel and conventions	6,635	2,574		
Telephone	2,242	1,813		
Auto expense			378	
Legal expense	644	368		
Uniforms	2,162	2,216		
Bank charges	152	161		48
Reproduction expense	1,291	129		
Employee's meals	1,567	2,902		
Allocation of street cost				
Local Activities Coordination Effort	12,897	8,484		
City Marshal	52,347	43,343		
St. Landry Parish Indigent Fund	58,623	48,682		
Louisiana Criminalistics Laboratory	13,739	13,478		
District attorney	44,488	36,878		

This statement continued on next page.

CITY OF MONROE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1975

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE</u>	
	1975	1974	1975	1974
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
EXPENDITURES (Continued)				
City Treasurer	\$88,200	\$76,365		
Police Jury	10,711	8,768		
LA Commission of Law Enforcement	7,340	8,009		
District Attorney - 12th Ward	3,660	3,337		
Crime victims	12,850	18,375		
State FBI machine fee	3,623	3,325		
City assigned witness fee	875	180		
City court fee	3,250	7,000		
Supreme Court CRIS cost	3,188	2,875		
Act 434	5,065	3,150		
Coordination service fees			\$6,884	
Capital outlay				
Office furniture and equipment	21,890	770		
Automobiles		10,810		
Mobile radio system		1,388		
Total expenditures	<u>\$84,578</u>	<u>\$136,312</u>	<u>\$6,884</u>	<u>—</u>
EXCESS OF REVENUES OVER EXPENDITURES	47,000	27,829	14,138	
FUND BALANCE, beginning of year	<u>\$28,512</u>	<u>188,653</u>	—	—
FUND BALANCE, end of year	<u>\$75,512</u>	<u>216,482</u>	<u>\$14,138</u>	<u>—</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF OPILOUSAS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

NOTE 10 - 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 GAOB 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
 - a. The ability of the primary government to impose its will on that organization and/or
 - b. 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 taxes 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.

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CITY COURT OF OPLOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

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 standard-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 maintenance 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.

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. Agency funds of City Court include:

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

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Agency Fund

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

B. 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 modified 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. Pensions 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 regarded as assets at the close of year-end unless significant.

City Court does not employ the encumbrance system of accounting.

CITY COURT OF OPALUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

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 financed by City Court. City Court does not capitalize interest costs incurred on fixed assets. All fixed assets are valued at historical cost.

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 deposits 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 3 month and 1 year certificates of deposit.

H. Annual Sick Leave

All annual leave accumulated in 1993 was converted to sick leave on December 31, 1993. Sick leave is paid upon retirement or death, up to a maximum of 768 hours at a rate computed by taking the current monthly salary provided by City Court of Opelousas, Louisiana, and dividing that amount by 180 hours. Accrued compensated absences are accrued 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
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

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 of its 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 positions 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 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. As year-end, the carrying amount of City Court's deposits was \$158,567. The bank balance of cash was \$181,449 and of investments was \$386,495. These investments and cash were sufficiently covered by Federal Deposit Insurance or by collateral held by the banks in the City Court's name.

CITY COURT OF Opelousas, Louisiana
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1993

NOTE (3) - ACCOUNT GROUPS - GENERAL FIXED ASSETS
CHANGED IN GENERAL FIXED ASSETS

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

	Balance 1/1/93	Additions	Retirements	Balance 12/31/93
Office furniture and equipment	\$20,353	\$21,698		\$42,051
Legal books	5,715			5,715
Automobiles	20,990			20,990
Mobile phones	912			912
Mobile radio system	12,543			12,543
Parking lot and building improvements	5,258	—	—	5,258
Totals	<u>\$65,753</u>	<u>\$21,698</u>	<u>—</u>	<u>\$87,451</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

Employees of City Court of Opelousas, Louisiana, are covered under the Social Security Retirement System while the City Judge is covered by the State Employees' Retirement System. Effective January 1, 1994, the Judge joined the SROP Program and as of that date, no further contributions are required to be made to the State Employees' Retirement System.

NOTE (5) - LEASES

In September, 1994, city Court entered into an operating lease for a new automobile. The operating lease is for 36 months beginning in September, 1994 and the monthly payments are \$213. The lease agreement will end in September, 1997, at which time City Court has an option to purchase the automobile at full market value. Rental expense shown for 1995 is \$4,644.

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

	<u>Automobile</u>
1995	\$4,644
1997	3,762
	<u>10,810</u>

CITY COURT OF MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

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

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

Description of Debt	Balance 1/1/95	Increase (Decrease)	Balance 12/31/95
Accrued compensatory pay	\$18,834	\$18,834	\$31,468
Accrued compensated absences	8,247	18,781	4,594
Operating lease - 1994 Buick	16,628	18,463	10,818
	<u>43,709</u>	<u>56,078</u>	<u>99,786</u>

NOTE (7) - INTEREST RECEIVABLE - PAYABLE

	Receivable	Payable
General Fund		
Agency Fund	\$19,140	
		\$19,140

NOTE (8) - DEB TO OTHERS - AGENCY FUND

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



JOHN S. DOWLING & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
 CONTROL STRUCTURE BASED ON AN AUDIT OF
 GENERAL PURPOSE FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH
 GOVERNMENT AUDITING STANDARDS**

To the Honorable Judge Kenneth Daughy, 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, 1993, and have issued our report thereon dated June 17, 1994.

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

The management of City Court of Opelousas, Louisiana, 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 executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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, projection 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.

In planning and performing our audit of the general purpose financial statements of City Court of Opelousas, Louisiana, for the year ended December 31, 1993, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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To the Honorable Judge Kenneth Boyd, Jr.
City Court of Opelousas, Louisiana
Page 2

The 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 and irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of City Court of Opelousas, Louisiana, its Judge, and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dawling & Company

Opelousas, Louisiana
June 17, 1986



JOHN S. DAWLING & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable Judge Kenneth Saugat, 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, 1990, and have issued our report thereon dated June 17, 1991.

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

Compliance with laws, regulations, contracts, and grants applicable to City Court of Opelousas, Louisiana, is the responsibility of the City Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of City Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements 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 City Court of Opelousas, Louisiana, its Judge and the appropriate regulatory agency. However, this report is a matter of public record and its distribution is not limited.

John S. Dawling & Company

Opelousas, Louisiana
 June 17, 1991