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CITY BOARD OF POLICEMEN, LEBLANCHE  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 1955

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Release Date: 015 00 037

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

John S. Dowling, CPA  
1994-1995

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1996-1997

INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Kenneth Boyd, 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, 1996. 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 accounts 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, 1996, 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 20, 1997 on our consideration of City Court's internal control structure and a report dated June 20, 1997 on its compliance with laws and regulations.

*John S. Dowling & Company*  
Opelousas, Louisiana  
June 20, 1997

CITY OF ST. LOUIS, MISSOURI  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1974

	EXPERIMENTAL FUND TYPE		FUND TYPE		ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL SERVICES FUND	GENERAL FUND	SPECIAL SERVICES FUND	GENERAL FUND		TOTALS	
					ACTUAL	BUDGET	ACTUAL	BUDGET
<b>ASSETS</b>								
Cash	\$18,868	\$12,477	\$44,752				\$67,348	\$67,348
Investments	297,454		66,241				363,695	363,695
RFI checks	3,364						3,364	3,364
Due from other funds	27,288		20,797				48,085	48,085
Accounts receivable	17,858						17,858	17,858
Accrued interest receivable	7,878						7,878	7,878
Building in and building improvements					66,228		66,228	66,228
Office furniture and equipment					60,621		60,621	60,621
Automobiles					29,774		29,774	29,774
Mobile radio system					17,242		17,242	17,242
Mobile phones					712		712	712
Amount to be provided by general revenues						663,851	663,851	663,851
<b>Total assets</b>	<b>\$485,662</b>	<b>\$12,477</b>	<b>\$126,140</b>		<b>\$166,148</b>		<b>\$828,327</b>	<b>\$828,327</b>

This statement continued on next page.

CITY OF ST. LOUIS, MISSOURI  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)  
PERIOD: 11 - 2018

	GENERAL FUND TYPE	FINANCIAL STATEMENT DATE	ACCOUNT GROUP		TOTALS
			GENERAL	LONG-TERM DEBT	
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	\$1,015	\$2,488			\$1,473
Due to other funds		617,268			617,268
Special bond payable	7,859				7,859
Due to others	20,402	164,712			185,114
Operating leases	4,562		\$1,162		5,724
accrued compensated absences			3,394		3,394
accrued compensatory pay			26,243		26,243
deferred amount plans	20,028				20,028
Unpaid unamortized fines	88,413				88,413
accrued due to schools for transportation	3,358				3,358
<b>Total Liabilities</b>	<b>146,225</b>	<b>3,408</b>	<b>14,919</b>	<b>11,161</b>	<b>175,713</b>
<b>FUND EQUITY</b>					
Investment in General Fund					
Assets			\$120,144		120,144
Bond balance - unamortized	200,183	32,872			233,055
<b>Total Fund Equity</b>	<b>200,183</b>	<b>32,872</b>	<b>120,144</b>	<b>-0-</b>	<b>353,209</b>
<b>Total Liabilities and Fund Equity</b>	<b>346,408</b>	<b>36,280</b>	<b>269,163</b>	<b>11,161</b>	<b>743,112</b>

The accompanying notes are an integral part of this statement.

**CITY COURT OF ORANGE, CALIFORNIA**  
**CONDENSED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDING DECEMBER 31, 1994**

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	1994	1993	1994	1993
	ACTUAL	ACTUAL	ACTUAL	ACTUAL
<b>REVENUES</b>				
Charges for services				
Civil suits - operating fees	\$7,708	\$6,000		
Fines				
Court costs and fines earned	488,477	475,518		
Deputies' school	25,907	27,183		
Juvenile fines	3,343	3,400		
Community service income	15,425	21,345		
Intergovernmental revenue				
Grant from Louisiana Children's Cabinet			\$25,000	\$21,750
Interest earned	11,792	10,174		
Miscellaneous				
District court - DMS and probate fees	8,133	8,143		
Other	438	5		
<b>Total revenues</b>	<u>550,813</u>	<u>538,022</u>	<u>25,000</u>	<u>21,750</u>
<b>EXPENDITURES</b>				
General Government				
Current				
Accounting and auditing	8,400	8,475		
Care of and program for juveniles	1,106	7,200		
Computer expense	7,182			
Repairs and maintenance	6,032	1,052		
Rent and subscriptions	3,148	2,797		
Insurance	8,038	8,017		
Lease of auto	4,448	4,448		
Marshall's operating expense	5,468	5,463		
Miscellaneous	1,948	1,377		
Office supplies	4,484	4,707		
Payroll taxes	15,513	15,968		
Salaries	187,863	178,034		
Subsistence	4,444	5,874		
Travel and conventions	7,810	8,450		
Telephone	7,888	7,363		
Auto expense	1,478			
Legal expense		864		
Uniforms	863	3,062		
Bank charges		152		
Recruitment expense	378	5,281		
Employee's meals	3,814	5,567		
Allocation of court cost				
Local Assistance Coordination Effort	18,409	17,897		
City Marshall	44,283	50,387		
St. Laundry Parish Indigent Fund	32,381	38,423		
Southern Communications Laboratory	15,513	15,739		
District Attorney	38,971	44,488		

This statement continued on next page.

CITY COURT OF ORLEANS, LOUISIANA  
 SUMMARY STATEMENT OF REVENUES, EXPENDITURES, AND BALANCE IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 1984

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	1984 ACTUAL	1985 ESTIMATED	1984 ACTUAL	1985 ACTUAL
<b>DEBITMENTS (Continued)</b>				
City Treasurer	\$71,338	\$88,800		
Police Jury	6,368	10,711		
LA Commission of Law Enforcement	6,431	7,362		
District Attorney - 124 Fund	1,937	1,667		
Crime victims	8,923	17,855		
State DMV machine fee	1,880	2,425		
City criminal witness fee	1,085	873		
City test fee	1,480	5,250		
Supreme Court CRIS cost Act 654	6,432	5,198		
Coordination service fees			\$16,481	\$6,884
Transfer to City Court of Eunice			18,000	
Capital outlay				
Office furniture and equipment	51,826	21,658		
Total expenditures	<u>234,340</u>	<u>308,218</u>	<u>34,481</u>	<u>13,768</u>
<b>STATE OF REVENUE OVER CURRENT EXPENDITURES</b>				
	134,949	67,000	(3,481)	14,318
<b>FUND BALANCE, beginning of year</b>				
	225,526	208,512	18,138	-----
<b>FUND BALANCE, end of year</b>				
	<u>289,345</u>	<u>275,524</u>	<u>14,657</u>	<u>14,318</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1998

**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
  - 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 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, 1998

NOTE (5) - 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 Governor'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 GOVT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1994

NOTE (15) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Agency Fund is the Civil Works Fund of City Govt of Opelousas, Louisiana. It is essential 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 measurement 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 receivable in 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 or the class of year-end unless significant.

City Govt does not employ the encumbrance system of accounting.

**CITY COURT OF MONROE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1998**

**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. Budgets**

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 6 month and 1 year certificates of deposits.

**H. Annual Sick Leave**

All annual leave accumulated in 1998 was converted to sick leave on December 31, 1998. Sick leave is paid upon retirement or death, up to a maximum of 340 hours at a rate computed by taking the current monthly salary provided by City Court of Monroe, Louisiana, and dividing that amount by 120 hours. Accrued unexpended amounts 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 Administration uses 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, 1998**

**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 year-end, the carrying amount of City Court's deposits was \$478,328. The book balance of cash was \$151,888 and of investments was \$327,828. The investments in the amount of \$3,121 were insured by Federal deposit insurance and collateral pledged at December 31, 1998.

**CITY GOVT OF OPELOUSAS, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 1994**

**NOTE (3) - GENERAL ASSETS - GENERAL FUND ASSETS**  
CHANGES IN GENERAL FUND ASSETS

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

	Balance 12/31/93	Additions	Retirements	Balance 12/31/94
Office furniture and equipment	\$42,000	\$23,474	\$4,804	\$60,670
Automobiles	28,980		754	28,226
Mobile phones	900			900
Mobile radio system	12,943			12,943
Parking lot and building improvements	6,250	-----	-----	6,250
<b>Totals</b>	<b>\$89,173</b>	<b>\$23,474</b>	<b>\$5,558</b>	<b>\$107,089</b>

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 PLAN**

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 BEOP 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 \$513. 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 1994 is \$18,468.

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

	Automobile
1997	\$1,762

John Newton Reed, CPA  
 Jeff Lantry, Jr., CPA  
 Russell J. White, CPA  
 Dwight Jackson, CPA  
 David S. Forester, CPA  
 James L. Metcalfe, Jr., CPA  
 St. Bernard Pass, S. CPA  
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**JOHN S. DOWLING & COMPANY**  
 a subsidiary of DELOITTE'S SYSTEMS CORPORATION

John S. Dowling, CPA  
 [REDACTED]

Harold Davis, CPA  
 Retired

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

To the Honorable Judge Kenneth Saenger, 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, 1996, and have issued our report thereon dated June 29, 1997.

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.

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, projections of the 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, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

To the Honorable Judge Kenneth Boudin, Jr.  
City Court of Opelousas, Louisiana  
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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 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 20, 2007

John Newton Fleen, CPA  
 Jeff Larson, A., CPA  
 Russell J. Budy, CPA  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
 BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
 STATEMENTS PERFORMED IN ACCORDANCE WITH  
 GOVERNMENT AUDITING STANDARDS**

To the Honorable Judge Kenneth Bengali, 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, 1996, and have issued our report thereon dated June 28, 1997.

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 misstatement.

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 misstatement, 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 the following instance of noncompliance that is required to be reported herein under **Government Auditing Standards** for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in City Court's financial statements.

**Condition:** City Court of Opelousas did not have adequate collateral pledged by the bank to secure deposits in excess of FDIC insurance.

**Criteria:** Louisiana Revised Statute 9:1508-1513 requires that banks in which public funds are deposited shall give security for the safekeeping of the governmental entity's deposits.

**Effect:** The deposits of City Court of Opelousas were not fully secured.

**Cause:** The bank involved was not aware that City Court's deposits had exceeded FDIC coverage.



To the Honorable Judge Kenneth Segal, Jr.  
City Court of Opelousas, Louisiana  
Page 1

**Management's Response:** The bank has been contacted and is in the process of pledging securities to cover the deposits of City Court of Opelousas.

We considered this instance of noncompliance in forming our opinion on whether City Court's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 20, 1987 on those general purpose financial statements.

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. Dowling & Company*

Opelousas, Louisiana  
June 20, 1987