

This report is intended for the information of the Marshall-City Court of Lafayette, Louisiana, the Consolidated Government of Lafayette, Louisiana, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

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Certified Public Accountants

January 15, 1936

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Marshall  
City Court of Lafayette, Louisiana  
Lafayette, Louisiana

We have audited the financial statements of the Marshall-City Court of Lafayette, Louisiana, a component unit of the Consolidated Government of Lafayette, Louisiana, as of and for the year ended October 31, 1997, and have issued our report thereon dated January 13, 1998. We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide.

**Compliance**

As part of obtaining reasonable assurance about whether the Marshall-City Court of Lafayette, Louisiana's financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Marshall-City Court of Lafayette, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

**WMDH**

MEMORIAL - CITY COURT OF LAFAYETTE, LOUISIANA  
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF  
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS - continued  
OCTOBER 31, 1987

IDI LEASES

Included in transportation expenditures are monthly vehicle lease payments. The lease is a forty-eight (48) month operating lease requiring lease payments of \$443 per month beginning December 1, 1985 and expiring November 30, 1988. Future minimum payments under the new lease are as follows:

YEARS ENDED OCTOBER 31:

1988	\$ 3,556
1989	3,556
1990	<u>453</u>
TOTAL	<u>\$11,565</u>

**MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA**  
**A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF**  
**LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS - continued**  
**OCTOBER 31, 1987**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

c. All budgetary appropriations lapse at the end of each fiscal year.

**Comparative Data** - Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Marshal's financial position and operations.

**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, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(B) CASH**

As of October 31, 1987, all cash balances of the Marshal were fully insured by the FDIC.

**(C) ACCOUNTS RECEIVABLE**

The Marshal's daily operations are financed through court costs and commissions as well as bond forfeitures earned from providing services to the City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. Amounts due to the Marshal for rendering such services totaled \$18,188 at October 31, 1987.

**MARSHAL - CITY COURT OF LAFALETTE, LOUISIANA  
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF  
LAFALETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS - continued  
OCTOBER 31, 1997**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Special Revenue Fund** - This type of fund is used to account for the Marshal's revenues which are legally restricted for use in drug enforcement and education. This fund is financed through a sixty percent (60%) allocation of monies seized in drug related arrests.

**fiduciary Fund Type**

**Agency Fund** - This fund is used to account for assets held by the Marshal as agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Agency Fund is used for the collection of monies - ordered judgements. The Marshal charges an administrative fee and remits all other funds to the respective creditors.

**Basis of Accounting** - Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as non-current assets. Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Budgets and Budgetary Accounting** - The Marshal - City Court of Lafayette, Louisiana is required to adopt an annual budget for the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP").

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

- a. Each year, prior to November 1, the Marshal prepares and adopts a budget for the next succeeding fiscal year. The budget includes proposed expenditures and the means of financing them.
- b. The budget must be revised and approved by the Marshal for any increase in budgetary expenditures.

**MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA  
A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF  
LAFAYETTE, LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
OCTOBER 31, 1997**

**(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**The Reporting Entity -** The Marshal - City Court of Lafayette, Louisiana (the Marshal) is a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana. The Marshal is an elected official and serves six year terms. The Marshal is charged with the responsibility of conducting policing and security functions for the City Court of Lafayette, Louisiana. Operations of the Marshal's office are funded by court costs charged by the City Court of Lafayette, Louisiana attributable to the performance of the Marshal's duties.

The Marshal - City Court of Lafayette, Louisiana prepares its financial statements in accordance with the standards established by the Governmental Accounting Standards Board (GASB). GASB 14 has defined the governmental reporting entity to be the City/Parish Consolidated Government of Lafayette, Louisiana. The accompanying statements present only transactions of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana.

Annually the City/Parish Consolidated Government of Lafayette, Louisiana issues general purpose financial statements which should include presentation of the activities contained in the accompanying financial statements.

**Fund Accounting -** The accounts of the Marshal - City Court of Lafayette, Louisiana are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The following funds are presented in this report:

**Governmental Fund Type:**

**General Fund -** This type of fund is the general operating fund of the Marshal. The General Fund is financed through court costs and commissions as well as bond forfeitures earned by the Marshal. Resources of the fund are used to supplement the cost of operating the Marshal's office.

**MARRIAL - CITY COURT OF LAFAYETTE, LOUISIANA**  
**A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF**  
**LAFAYETTE, LOUISIANA**

**STATEMENT OF CHANGES IN ASSETS AND**  
**LIABILITIES - AGENCY FUND TYPE**  
**FOR THE YEAR ENDED OCTOBER 31, 1997**

<u>STATEMENT FUND</u>	<u>BEGINNING</u> <u>  BALANCE</u>	<u>ADDITION</u>	<u>DEDUCTION</u>	<u>ENDING</u> <u>  BALANCE</u>
<b>ASSETS</b>				
Cash	\$ 228	\$250,144	\$258,062	\$ 228
<b>LIABILITIES</b>				
Accruals	\$ 228	\$250,144	\$258,062	\$ 228
<b>TOTAL LIABILITIES</b>	<b>\$ 228</b>	<b>\$250,144</b>	<b>\$258,062</b>	<b>\$ 228</b>

The Accompanying Notes are an Integral Part of This Statement

**MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA**  
**A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF**  
**LAFAYETTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (ORAS BASIS) AND ACTUAL - GENERAL FUND TYPES - continued**  
**FOR THE YEAR ENDED OCTOBER 31, 1997**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**THE YEAR ENDED OCTOBER 31, 1996**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1996 ACTUAL
<b>EXPENDITURES - continued</b>				
Security Equipment	\$ -	\$ 187	\$ (187)	\$ 160
Motors and Ammunition	1,000	76	924	1,502
Telephone	7,000	7,846	(846)	7,802
Training and Seminars	2,500	1,885	615	1,825
Transportation	5,000	7,880	(2,880)	6,445
Travel and Meetings	2,000	3,327	(1,327)	1,702
Uniforms	1,000	884	116	1,702
Total Expenditures	<u>22,120</u>	<u>25,142</u>	<u>(3,022)</u>	<u>28,132</u>
<b>REVERSAL OF REVENUES OVER EXPENDITURES</b>	<b>(2,120)</b>	<b>14,820</b>	<b>16,940</b>	<b>16,142</b>
<b>FUND BALANCE - BEGINNING</b>	<b>121,828</b>	<b>121,828</b>	<b>-</b>	<b>105,172</b>
<b>FUND BALANCE - ENDING</b>	<b><u>918,025</u></b>	<b><u>815,430</u></b>	<b><u>918,025</u></b>	<b><u>812,120</u></b>

The Accompanying Notes are an Integral Part of This Statement.



**MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA**  
**A COMPONENT UNIT OF THE CITY/MARSHAL CONSOLIDATED GOVERNMENT OF**  
**LAFAYETTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND TYPES**  
**FOR THE YEAR ENDED OCTOBER 31, 1997**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR**  
**THE YEAR ENDED OCTOBER 31, 1996**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1996 ACTUAL
<b>REVENUES</b>				
Real Profiteers	\$ -	\$ 12,675	12,675	\$ 12,788
Fees and Commissions	90,800	84,414	(6,414)	83,500
Interest	-	881	881	801
<b>Total Revenues</b>	<b>90,800</b>	<b>103,952</b>	<b>13,952</b>	<b>100,800</b>
<b>EXPENDITURES</b>				
Salaries	-	1,496	(1,496)	-
Overtime Compensation	15,800	14,904	896	12,500
Advertising	2,000	4,138	(4,138)	1,775
Automobile Expenses	4,725	4,725	-	580
Badges	500	484	16	297
Belts and Holsters	600	529	771	711
Bullet Proof Vests	600	-	600	580
Clothing Allowance	7,500	7,994	(680)	7,525
Computer Expenses	2,000	4,528	(2,528)	2,107
Dues and Subscriptions	900	943	36	878
Emergency Equipment	4,000	4,344	(2,344)	2,588
Equipment Maintenance	500	187	313	208
Handcuffs and Guns	200	297	(7)	608
Insurance	-	-	-	1,394
Marshal's Reimbursed Cost	-	94	(94)	-
Right-of-Way	100	-	100	100
Office Expenses	4,000	2,995	1,005	5,295
Office Equipment	2,000	3,822	(1,822)	-
Photography Expenses	500	180	400	298
Pistols	1,000	885	115	4,000
Postage	4,000	4,869	331	4,459
Printing and Binding	4,000	2,557	448	3,223
Professional Fees	4,000	3,200	800	3,200
Radio Equipment	2,000	28	2,972	4,873
Radio Maintenance	1,500	2,222	(722)	1,277
Reference Books and Publications	4,000	4,422	(422)	4,208

The Accompanying Notes are an Integral Part of This Statement

**MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA**  
**A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF**  
**LAFAYETTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES - continued**  
**FOR THE YEAR ENDED OCTOBER 31, 1997**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED OCTOBER 31, 1996**

	<u>GENERAL FUND</u>			<u>TOTALS</u>	
	<u>COBT</u>	<u>BOED</u>	<u>DEED</u>	<u>MEMORANDUM</u>	<u>ONLY</u>
<b>EXPENDITURES - continued</b>					
Shots and Ammunition \$	76	-	-	76	\$ 1,552
Telephone	3,446	-	-	3,446	7,002
Training and Seminars	1,005	-	-	1,005	2,625
Transportation	7,060	-	-	7,060	8,445
Travel and Meetings	3,327	-	-	3,327	3,622
Uniforms	886	-	-	886	3,791
Total Expenditures	<u>25,132</u>	<u>-</u>	<u>251</u>	<u>25,433</u>	<u>85,003</u>
<b>EXCESS OF REVENUES OVER</b>					
<b>EXPENDITURES</b>	1,374	13,536	3,960	18,790	16,362
<b>FUND BALANCE - BEGINNING</b>	28,130	22,250	1,432	51,812	126,925
<b>FUND BALANCE - ENDING</b>	<u>29,504</u>	<u>35,786</u>	<u>4,392</u>	<u>69,682</u>	<u>143,287</u>

The Accompanying Notes are an Integral Part of This Statement

**MARSHAL - CITY COURT OF LAFAYETTE, LOUISIANA**  
**A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF LAFAYETTE, LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED OCTOBER 31, 1993**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED OCTOBER 31, 1992**

	<u>GENERAL FUND</u>		1993 EXPENDITURE	TOTALS	
	1993 REVENUE	1992 REVENUE		1993	1992
<b>REVENUES</b>					
Bond Forfeitures	\$ -	\$12,675	\$ -	\$ 12,675	\$ 10,388
Drug Seizures	-	-	4,353	4,353	100
Fees and Commissions	96,416	-	-	96,416	89,878
Interest	-	863	79	838	833
Total Revenues	96,416	13,538	4,332	114,382	101,500
<b>EXPENDITURES</b>					
Salaries	1,496	-	-	1,496	-
Overtime Compensation	14,904	-	-	14,904	12,500
Advertising	6,110	-	-	6,110	1,778
Automobile Expenses	4,725	-	-	4,725	580
Badges	454	-	-	454	297
Belts and Holsters	309	-	-	309	711
Bullet Proof Vests	-	-	-	-	380
Clothing Allowance	1,908	-	-	1,908	7,828
Computer Expenses	4,538	-	-	4,538	2,107
Drug Education Program	-	-	351	351	-
Dues and Subscriptions	862	-	-	862	878
Emergency Equipment	8,345	-	-	8,345	2,586
Equipment Maintenance	187	-	-	187	228
Headsets and Cases	297	-	-	297	628
Insurance	-	-	-	-	1,778
Marshal's Reimbursed Cost	50	-	-	50	-
Nightsticks	-	-	-	-	170
Office Expense	6,017	-	-	6,017	5,295
Photography Expenses	180	-	-	180	200
Pistols	485	-	-	485	4,814
Postage	4,888	-	-	4,888	4,888
Printing and Binding	3,557	-	-	3,557	3,222
Professional Fees	3,200	-	-	3,200	3,200
Radio Equipment	338	-	-	338	4,454
Radio Maintenance	2,212	-	-	2,212	1,277
Reference Books and Publications	4,422	-	-	4,422	6,230
Security Equipment	207	-	-	207	100

The Accompanying Notes are an Integral Part of this Statement

**MARSHAL - CITY OF LAFOYETTE, LOUISIANA**  
**A COMPONENT UNIT OF THE CITY/PARISH CONSOLIDATED GOVERNMENT OF**  
**LAFOYETTE, LOUISIANA**

**COMBINED BALANCE SHEET - ALL FUND TYPES**  
**OCTOBER 31, 1997**  
**WITH COMPARATIVE TOTALS AS OF OCTOBER 31, 1996**

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE	TOTALS	
	GENERAL	SPECIAL		1997	MEMORANDUM ONLY 1996
		REVENUE			
<b>ASSETS</b>					
Cash	\$129,967	\$8,698	\$ 398	\$139,163	\$129,967
Accounts Receivable	<u>10,188</u>	<u>          </u>	<u>          </u>	<u>10,188</u>	<u>8,295</u>
<b>TOTAL ASSETS</b>	<b>\$140,155</b>	<b>\$8,698</b>	<b>\$ 398</b>	<b>\$149,351</b>	<b>\$138,262</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 3,525	\$ -	\$ -	\$ 3,525	\$ 4,148
Guarantees	<u>          </u>	<u>          </u>	<u>308</u>	<u>308</u>	<u>298</u>
Pending Forfeitures	<u>          </u>	<u>2,885</u>	<u>          </u>	<u>2,455</u>	<u>          </u>
<b>TOTAL LIABILITIES</b>	<b>3,525</b>	<b>2,885</b>	<b>308</b>	<b>6,368</b>	<b>4,446</b>
<b>FUND EQUITY</b>					
Fund Balance Unreserved	<u>136,630</u>	<u>5,813</u>	<u>          </u>	<u>142,443</u>	<u>133,816</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$140,155</b>	<b>\$8,698</b>	<b>\$ 398</b>	<b>\$149,351</b>	<b>\$138,262</b>

The Accompanying Notes are an Integral Part of This Statement

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 WALTER M. HARRIS, JR.  
 CHESTER LAMBERT, JR.

**INDEPENDENT AUDITORS' REPORT**

- A REPORT ON CERTIFICATES

To the Marshal  
 City Court of Lafayette, Louisiana  
 Lafayette, Louisiana

We have audited the accompanying component unit financial statements of the Marshal - City Court of Lafayette, Louisiana, a component unit of the City/Parish Consolidated Government of Lafayette, Louisiana, as of and for the year ended October 31, 1987. These component unit financial statements are the responsibility of the Marshal - City Court of Lafayette, Louisiana'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, Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Marshal - City Court of Lafayette, Louisiana as of October 31, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

*Wright, Moore, Dehart,  
 Dupuis & Hutchinson*

WRIGHT, MOORE, DEHART,  
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 Certified Public Accountants

January 13, 1988

**WMD&H**

MEMORIAL - CITY COURT OF LAFAYETTE, LOUISIANA

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OF LAFAETTE, LOUISIANAA COMPANION UNIT OF  
THE CITY/PARISH CONSOLIDATED GOVERNMENT OF  
LAFAETTE, LOUISIANA

ANNUAL FINANCIAL REPORT

OCTOBER 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, 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 13 1988