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**CITY COURT OF LAFAYETTE
FINANCIAL REPORT
OCTOBER 31, 1998**

Under provisions of state law, this report is a public document. A copy of the report has been submitted 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 APR 30 1999

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INDEPENDENT AUDITORS' REPORT

The Honorable Frances Bouillion 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 City-Parish 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 applicable to financial audits contained in 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. 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, "Disclosures about Year 2000 Issues," requires disclosure of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- Any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- A general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- The additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

City Court of Lafayette, Louisiana has omitted such disclosures. We do not provide the Court's assurance that the Court is or will be year 2000 ready, that year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Court does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph, 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, except for the omission of the information discussed in the preceding paragraph, 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 standards.

In accordance with Government Auditing Standards, we have also issued our report dated April 1, 1999, on our consideration of City Court of Lafayette's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of City Court of Lafayette, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and individual account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds, taken as a whole.

The financial information for the 1997 fiscal year, which is included for comparative purposes, was taken from the financial report of City Court of Lafayette, Louisiana, for that year in which we expressed an unqualified opinion on the combined (general purpose), combining, individual fund and account group financial statements.

Broussard, Poche, Lewis & Brant LLP

Lafayette, Louisiana
April 1, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
October 31, 1998

| | Governmental | | Fiduciary | Account |
|---|--------------|--------------|--------------|------------|
| | Fund Type | | | |
| | General | Special | Type | General |
| | (Note 1) | Revenue | Agency | Fixed |
| | | | | Assets |
| ASSETS | | | | |
| Cash in bank | \$ - | \$ 628,727 | \$ - | \$ - |
| Cash held in trust | - | - | 1,045,318 | - |
| Interest bearing deposits | - | 1,138,307 | - | - |
| Due from other funds | - | 36,518 | - | - |
| Equipment and furnishings | - | - | - | 513,281 |
| Total assets | \$ -0- | \$ 1,803,552 | \$ 1,045,318 | \$ 513,281 |
| LIABILITIES | | | | |
| Bonds and attorneys' deposits | \$ - | \$ - | \$ 826,072 | \$ - |
| Due to other funds | - | - | 36,518 | - |
| Due to other governmental agencies | - | - | 182,728 | - |
| Total liabilities | -0- | -0- | 1,045,318 | -0- |
| FUND EQUITY | | | | |
| Investment in general fixed assets | - | - | - | 513,281 |
| Fund balances - Unreserved and undesignated | - | 1,803,552 | - | - |
| Total fund equity | -0- | 1,803,552 | -0- | 513,281 |
| Total liabilities and fund equity | \$ -0- | \$ 1,803,552 | \$ 1,045,318 | \$ 513,281 |

See Notes to Financial Statements.

| Totals | |
|--------------------------|---------------------|
| <u>(Memorandum Only)</u> | |
| <u>October 31,</u> | <u>October 31,</u> |
| <u>1998</u> | <u>1997</u> |
| \$ 628,727 | \$ 781,862 |
| 1,045,318 | 847,622 |
| 1,138,307 | 1,261,237 |
| 36,518 | 28,061 |
| <u>513,281</u> | <u>191,199</u> |
| <u>\$ 3,362,151</u> | <u>\$ 3,109,981</u> |
| | |
| \$ 826,072 | \$ 673,945 |
| 36,518 | 28,061 |
| <u>182,728</u> | <u>146,495</u> |
| <u>1,045,318</u> | <u>848,501</u> |
| | |
| 513,281 | 191,199 |
| <u>1,803,552</u> | <u>2,070,281</u> |
| <u>2,316,833</u> | <u>2,261,480</u> |
| <u>\$ 3,362,151</u> | <u>\$ 3,109,981</u> |

CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 Year Ended October 31, 1998

| | <u>General</u> | <u>Special Revenue</u> | <u>Totals (Memorandum Only)</u> | |
|---|------------------|----------------------------|-------------------------------------|---------------------|
| | | | <u>1998</u> | <u>1997</u> |
| Revenues: | | | | |
| Intergovernmental | \$ 1,156,097 | \$ - | \$ 1,156,097 | \$ 1,079,219 |
| Fines and forfeits | - | 350,220 | 350,220 | 285,798 |
| Interest earned | - | 45,877 | 45,877 | 45,106 |
| Total revenues | 1,156,097 | 396,097 | 1,552,194 | 1,410,123 |
| Expenditures: | | | | |
| General government | <u>1,156,097</u> | <u>662,826</u> | <u>1,818,923</u> | <u>1,234,428</u> |
| Excess of revenues over expenditures | -0- | (266,729) | (266,729) | 175,695 |
| Fund balances, beginning | - | <u>2,070,281</u> | <u>2,070,281</u> | <u>1,894,586</u> |
| Fund balances, ending | <u>\$ -0-</u> | <u>\$ 1,803,552</u> | <u>\$ 1,803,552</u> | <u>\$ 2,070,281</u> |

See Notes to Financial Statements.

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CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
 ALL GOVERNMENTAL FUND TYPES
 Year Ended October 31, 1998

| | <u>General Fund</u> | | Variance - Favorable (Unfavorable) |
|---|---------------------|------------------|--|
| | <u>Budget</u> | <u>Actual</u> | |
| Revenues: | | | |
| Intergovernmental | \$ 1,249,500 | \$ 1,156,097 | \$ (93,403) |
| Fines and forfeits | - | - | - |
| Interest earned | - | - | - |
| Total revenues | 1,249,500 | 1,156,097 | (93,403) |
| Expenditures: | | | |
| General government | <u>1,249,500</u> | <u>1,156,097</u> | <u>93,403</u> |
| Excess of revenues over expenditures | <u>\$ -0-</u> | <u>-0-</u> | <u>\$ -0-</u> |
| Fund balances, beginning | | <u>-</u> | |
| Fund balances, ending | | <u>\$ -0-</u> | |

See Notes to Financial Statements.

| <u>Special Revenue Funds</u> | | | <u>Totals</u> <u>(Memorandum Only)</u> | | |
|------------------------------|---------------------|---|---|---------------------|---|
| <u>Budget</u> | <u>Actual</u> | <u>Variance - Favorable (Unfavorable)</u> | <u>Budget</u> | <u>Actual</u> | <u>Variance - Favorable (Unfavorable)</u> |
| \$ - | \$ - | \$ - | \$ 1,249,500 | \$ 1,156,097 | \$ (93,403) |
| 321,536 | 350,220 | 28,684 | 321,536 | 350,220 | 28,684 |
| <u>33,326</u> | <u>45,877</u> | <u>12,551</u> | <u>33,326</u> | <u>45,877</u> | <u>12,551</u> |
| 354,862 | 396,097 | 41,235 | 1,604,362 | 1,552,194 | (52,168) |
| <u>659,520</u> | <u>662,826</u> | <u>(3,306)</u> | <u>1,909,020</u> | <u>1,818,923</u> | <u>90,097</u> |
| (304,658) | (266,729) | 37,929 | (304,658) | (266,729) | 37,929 |
| <u>335,620</u> | <u>2,070,281</u> | <u>1,734,661</u> | <u>335,620</u> | <u>2,070,281</u> | <u>1,734,661</u> |
| <u>\$ 30,962</u> | <u>\$ 1,803,552</u> | <u>\$1,772,590</u> | <u>\$ 30,962</u> | <u>\$ 1,803,552</u> | <u>\$1,772,590</u> |

CITY COURT OF LAFAYETTE, 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 City-Parish Consolidated Government, including funding provided by the Lafayette City-Parish 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 City-Parish 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.

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 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 (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 City-Parish 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.

NOTES TO FINANCIAL STATEMENTS

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

The budget for General Fund operations is adopted by the Lafayette City-Parish 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 or as amended in accordance with established procedures. All appropriations lapse at the end of each year.

Note 3. Deposits

At year end, the carrying amount of the Court's deposits was \$2,812,352 and the bank balance was \$2,799,866. Of the bank balance, \$852,460 was covered by federal depository insurance and \$1,947,406 was covered by collateral held by the Court's agent in the Court's name.

NOTES TO FINANCIAL STATEMENTS

Note 4. Interfund Receivables, Payables

| | <u>Interfund Receivables</u> | <u>Interfund Payables</u> |
|-------------------------------|----------------------------------|-------------------------------|
| Special revenue funds: | | |
| Judges' fees account - | | |
| Bouillion | \$ 2,693 | \$ - |
| Saloom | 2,693 | - |
| Criminal court operating fund | 30,132 | - |
| OWI assessment fund | 1,000 | - |
| Fiduciary type funds: | | |
| Civil court operating fund | - | 12,719 |
| Court cost bond fund | - | 23,799 |
| Special fund | - | - |
| | <u>\$ 36,518</u> | <u>\$ 36,518</u> |

Note 5. Deferred Compensation Plan

Included in the normal operating expenditures of the Court's General Fund are employee salaries. The Lafayette City-Parish 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.

Certain provisions of the recently enacted Small Business Job Protection Act of 1996, affect Internal Revenue Code Section 457 plans by eliminating the requirement that Section 457 plan assets legally remain the assets of the sponsoring government. The Act now requires that amounts deferred under Section 457 plans be held in trust for the exclusive benefit of participating employees and not be accessible by government or its creditors.

During fiscal year 1998, the Lafayette-City Parish Consolidated Government amended its deferred compensation plan and transferred ownership of the life insurance policies in connection with the Plan to Bank One Trust Company, N.A. Per this agreement, Bank One is now the Custodian for these policies which are being held in a Custodial Account for the exclusive benefit of the Plan's participants and beneficiaries.

Based on the above referenced amendment and GASB No. 32 reporting requirements, the Lafayette City-Parish Consolidated Government no longer reports the Deferred Compensation Plan in its financial statements.

NOTES TO FINANCIAL STATEMENTS

Note 6. Employee Retirement Systems

Payrolls of City Court covered by pension funds for the year ended October 31, 1998 totaled \$756,938. The total payroll was \$760,417.

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, 1998 was \$495,487.

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 3% 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 9.25% of their salary to MERS, and the Court contributed 5.75%. Contributions for the year ended October 31, 1998 were \$45,833 from employees and \$28,487 from the Court.

The pension benefit obligation at June 30, 1998 the last actuarial valuation available for the MERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$392,335,456. The MERS Plan A net assets available for benefits on that date (valued at market) were \$408,685,269 resulting in no unfunded pension benefit obligation. The Court's contribution represented approximately .43% of total contributions required of all participating employers. The MERS does not conduct separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information indicating funding progress is presented in the MERS June 30, 1998 comprehensive annual report.

Parochial 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, 1998 was \$137,570.

NOTES TO FINANCIAL STATEMENTS

Members of the plan may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, and with 10 years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by State statute.

Covered employees contributed 9.50% of their earnings to the plan. The Court contributed 7.75% of the employees' earnings. The total contribution for the year was \$23,731 which consisted of \$10,662 from the Court and \$13,069 from its employees. Contributions are also established by State statute.

The pension benefit obligation at December 31, 1997, the most recent report available, for the PERS Plan A as a whole, determined through an actuarial valuation performed as of that date, was \$881,981,793. The PERS Plan A net assets available for benefit on that date (valued at market) were \$984,130,819, resulting in no unfunded pension benefit obligation. The Court's contribution represented approximately .049% of contributions required of all participating employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers.

Historical trend information indicating funding progress is presented in the PERS December 31, 1997 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 October 31, 1998 was \$123,882.

Members of the System may retire at age 70 without regard to the number of years of creditable service as a judge, at age 55 with 12 years of creditable service as a judge, and at age 50 with 20 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 employer's contribution. The System also provides disability and survivor benefits which are established by State statute.

NOTES TO FINANCIAL STATEMENTS

Covered employees are required to contribute 11.5% of their earnings to the plan. The Court contributed 13.0% of the employees' earnings through June 30, 1998. Beginning July 1, 1998, the contribution rate decreased to 12.4%. The total contribution for the year was \$30,093 which consisted of \$15,847 from the Court and \$14,246 from its employees. Contributions are also established by State statute.

The pension benefit obligation at June 30, 1998, the most recent report available, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$6,953,096,469. The System net assets available for benefits on that date (valued at cost or amortized cost) were \$4,972,079,610, resulting in an unfunded pension benefit obligation of \$1,981,016,859. The Court's contribution represented approximately .007% of the contribution required of all participating employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers.

Historical trend information indicating the System's progress is presented in the System's June 30, 1998 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 credited 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 when due, and make comparisons among government pension plans and employers.

Note 7. Fixed Assets

The amounts of fixed assets reported in Lafayette City-Parish Consolidated Government's October 31, 1998 audit report for City Court of Lafayette are as follows:

| | |
|-----------|---------------------|
| Land | \$ 223,340 |
| Buildings | 3,244,581 |
| Vehicles | 12,542 |
| Equipment | <u>89,260</u> |
| | <u>\$ 3,569,723</u> |

Note 8. General Fixed Assets

All fixed assets purchased by the Lafayette City-Parish 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

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

| | Balance, <u>10/31/97</u> | Additions | Deletions | Balance, <u>10/31/98</u> |
|-----------|-----------------------------|-------------------|-----------------|-----------------------------|
| Equipment | <u>\$191,199</u> | <u>\$ 326,007</u> | <u>\$ 3,925</u> | <u>\$513,281</u> |

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FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS

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GENERAL FUND

The normal operating expenditures of the City Court are the responsibility of the Lafayette City-Parish 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.

CITY COURT OF LAFAYETTE, LOUISIANA
GENERAL FUND

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

| | <u>1998</u> | | Variance - Favorable (Unfavorable) | 1997 <u>Actual</u> |
|--------------------------------------|------------------|------------------|--|-----------------------|
| | <u>Budget</u> | <u>Actual</u> | | |
| Revenues: | | | | |
| Intergovernmental - | | | | |
| Contributions from Lafayette | | | | |
| City-Parish Consolidated | | | | |
| Government | \$1,249,500 | \$1,156,097 | \$ (93,403) | \$1,079,219 |
| Expenditures: | | | | |
| General government - | | | | |
| Personnel | 1,002,868 | 935,007 | 67,861 | 890,728 |
| Uninsured losses | 11,282 | 11,282 | - | 9,437 |
| Materials and supplies | 27,843 | 15,397 | 12,446 | 12,400 |
| Telephone and utilities | 50,000 | 44,207 | 5,793 | 29,119 |
| Contractual services | 128,000 | 127,065 | 935 | 111,400 |
| Maintenance | 2,200 | 656 | 1,544 | 2,959 |
| Miscellaneous | 5,007 | 3,019 | 1,988 | 2,537 |
| Printing and postage | 14,300 | 11,464 | 2,836 | 12,639 |
| External appropriations | 8,000 | 8,000 | - | 8,000 |
| Total expenditures | <u>1,249,500</u> | <u>1,156,097</u> | <u>93,403</u> | <u>1,079,219</u> |
| Excess of revenues over expenditures | <u>\$ -0-</u> | -0- | <u>\$ -0-</u> | -0- |
| Fund balance, beginning | | - | | - |
| Fund balance, ending | | <u>\$ -0-</u> | | <u>\$ -0-</u> |

See Notes to Financial Statements.

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-civil cases.

OWI 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 LAFAYETTE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

| | Civil Court | |
|--|---|--|
| ASSETS | Judges' Fees Account - <u>Bouillion</u> | Judges' Fees Account - <u>Saloom</u> |
| Cash in bank | \$ 128,425 | \$ 118,102 |
| Interest bearing deposits | 20,654 | - |
| Due from other funds | <u>2,693</u> | <u>2,693</u> |
| Total assets | <u>\$ 151,772</u> | <u>\$ 120,795</u> |
| LIABILITIES | | |
| Fund balances - unreserved and undesignated | <u>\$ 151,772</u> | <u>\$ 120,795</u> |
| Total liabilities and fund balances | <u>\$ 151,772</u> | <u>\$ 120,795</u> |

See Notes to Financial Statements.

| Criminal Court Operating Fund | OWI Assessment Fund | Totals | |
|--|---------------------------|---------------------|---------------------|
| | | October 31, 1998 | October 31, 1997 |
| \$ 64,896 | \$ 317,304 | \$ 628,727 | \$ 780,983 |
| 1,117,653 | - | 1,138,307 | 1,261,237 |
| <u>30,132</u> | <u>1,000</u> | <u>36,518</u> | <u>28,061</u> |
| <u>\$ 1,212,681</u> | <u>\$ 318,304</u> | <u>\$ 1,803,552</u> | <u>\$ 2,070,281</u> |
| | | | |
| <u>\$ 1,212,681</u> | <u>\$ 318,304</u> | <u>\$ 1,803,552</u> | <u>\$ 2,070,281</u> |
| | | | |
| <u>\$ 1,212,681</u> | <u>\$ 318,304</u> | <u>\$ 1,803,552</u> | <u>\$ 2,070,281</u> |

CITY COURT OF LAFAYETTE, LOUISIANA
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
Year Ended October 31, 1998
With Comparative Totals for Year Ended October 31, 1997

| | Civil Court | |
|--------------------------------------|--|-------------------------------------|
| | Judges' Fees Account - Bouillion | Judges' Fees Account - Saloom |
| Revenues: | | |
| Fines and forfeits | \$ 31,193 | \$ 31,183 |
| Interest earned | <u>307</u> | <u>2,573</u> |
| Total revenues | 31,500 | 33,756 |
| Expenditures: | | |
| General government | <u>19,284</u> | <u>32,300</u> |
| Excess of revenues over expenditures | 12,216 | 1,456 |
| Fund balances, beginning | <u>139,556</u> | <u>119,339</u> |
| Fund balances, ending | <u>\$ 151,772</u> | <u>\$ 120,795</u> |

See Notes to Financial Statements.

| Criminal Court Operating <u>Fund</u> | OWI Assessment <u>Fund</u> | <u>Totals</u> | |
|---|----------------------------------|-----------------------------|-----------------------------|
| | | <u>October 31, 1998</u> | <u>October 31, 1997</u> |
| \$ 272,944 | \$ 14,900 | \$ 350,220 | \$ 285,798 |
| <u>38,909</u> | <u>4,088</u> | <u>45,877</u> | <u>45,106</u> |
| 311,853 | 18,988 | 396,097 | 330,904 |
| <u>611,242</u> | <u>-</u> | <u>662,826</u> | <u>155,209</u> |
| (299,389) | 18,988 | (266,729) | 175,695 |
| <u>1,512,070</u> | <u>299,316</u> | <u>2,070,281</u> | <u>1,894,586</u> |
| <u>\$ 1,212,681</u> | <u>\$ 318,304</u> | <u>\$ 1,803,552</u> | <u>\$ 2,070,281</u> |

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
JUDGES' FEES ACCOUNT

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended October 31, 1998
With Comparative Actual Amounts for Year Ended October 31, 1997

| | <u>Budget</u> | <u>Bouillion</u> | <u>Actual Saloom</u> |
|--------------------------------------|------------------|-------------------|--------------------------|
| Revenues: | | | |
| Fines and forfeits - | | | |
| Civil fees | \$ 61,386 | \$ 31,193 | \$ 31,183 |
| Interest earned | <u>2,200</u> | <u>307</u> | <u>2,573</u> |
| Total revenues | <u>63,586</u> | <u>31,500</u> | <u>33,756</u> |
| Expenditures: | | | |
| General government - | | | |
| Temporary judges' fees | - | - | - |
| Office expense and supplies | 2,000 | 696 | 1,096 |
| Telephone | 2,000 | 797 | 587 |
| Equipment repair and maintenance | 1,000 | 93 | 321 |
| Auto expense | 500 | 208 | 100 |
| Travel and seminars | 7,000 | 3,209 | 4,926 |
| Publications and library | 3,500 | 1,187 | 1,632 |
| Miscellaneous | 900 | 377 | 204 |
| Capital expenditures | <u>35,000</u> | <u>12,717</u> | <u>23,434</u> |
| Total expenditures | <u>51,900</u> | <u>19,284</u> | <u>32,300</u> |
| Excess of revenues over expenditures | <u>\$ 11,686</u> | 12,216 | 1,456 |
| Fund balances, beginning | | <u>139,556</u> | <u>119,339</u> |
| Fund balances, ending | | <u>\$ 151,772</u> | <u>\$ 120,795</u> |

See Notes to Financial Statements.

| <u>1998</u> | <u>Variance - Favorable (Unfavorable)</u> | <u>1997 Actual</u> |
|-------------------|---|------------------------|
| <u>Total</u> | | |
| \$ 62,376 | \$ 990 | \$ 58,362 |
| <u>2,880</u> | <u>680</u> | <u>3,122</u> |
| <u>65,256</u> | <u>1,670</u> | <u>61,484</u> |
| - | - | 3,688 |
| 1,792 | 208 | 1,345 |
| 1,384 | 616 | 1,182 |
| 414 | 586 | 133 |
| 308 | 192 | 460 |
| 8,135 | (1,135) | 5,444 |
| 2,819 | 681 | 3,556 |
| 581 | 319 | 740 |
| <u>36,151</u> | <u>(1,151)</u> | <u>18,955</u> |
| <u>51,584</u> | <u>316</u> | <u>35,503</u> |
| 13,672 | <u>\$ 1,986</u> | 25,981 |
| <u>258,895</u> | | <u>232,914</u> |
| <u>\$ 272,567</u> | | <u>\$ 258,895</u> |

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
CRIMINAL COURT OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) 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 forfeits - | | | | |
| Court costs received | \$ 245,000 | \$ 272,944 | \$ 27,944 | \$ 210,686 |
| Interest earned | 27,000 | 38,909 | 11,909 | 37,650 |
| Total revenues | <u>272,000</u> | <u>311,853</u> | <u>39,853</u> | <u>248,336</u> |
| Expenditures: | | | | |
| General government - | | | | |
| Employee travel | | | | |
| and training | 10,600 | 10,579 | 21 | 12,947 |
| Capital expenditures | 500,000 | 499,105 | 895 | 13,262 |
| Library and publications | 12,375 | 12,453 | (78) | 10,473 |
| Witness and attendance | | | | |
| fees | 4,500 | 4,410 | 90 | 6,825 |
| Staff parking | 3,000 | 2,970 | 30 | 3,628 |
| Auto expense | 2,195 | 2,190 | 5 | 2,279 |
| Vehicle lease | 14,600 | 14,572 | 28 | 15,461 |
| Audit and accounting | 11,350 | 11,343 | 7 | 10,800 |
| Office expense | 33,050 | 37,632 | (4,582) | 22,811 |
| Equipment maintenance | 5,525 | 5,554 | (29) | 4,588 |
| Uniform expense | - | 270 | (270) | 10,874 |
| Miscellaneous | 3,825 | 3,622 | 203 | 1,986 |
| Stenographic fees | 1,000 | 976 | 24 | 185 |
| Temporary judges' fees | 5,600 | 5,566 | 34 | 3,587 |
| Total expenditures | <u>607,620</u> | <u>611,242</u> | <u>(3,622)</u> | <u>119,706</u> |
| Excess of revenues over expenditures | (335,620) | (299,389) | 36,231 | 128,630 |
| Fund balance, beginning | <u>335,620</u> | <u>1,512,070</u> | <u>1,176,450</u> | <u>1,383,440</u> |
| Fund balance, ending | <u>\$ -0-</u> | <u>\$ 1,212,681</u> | <u>\$ 1,212,681</u> | <u>\$ 1,512,070</u> |

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA
SPECIAL REVENUE FUNDS
OWI ASSESSMENT FUND

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

| | 1998 | | Variance - Favorable | 1997 |
|---|------------------|-------------------|-------------------------|-------------------|
| | Budget | Actual | (Unfavorable) | Actual |
| Revenues: | | | | |
| Fines and forfeits - | | | | |
| Court costs received | \$ 15,150 | \$ 14,900 | \$ (250) | \$ 16,750 |
| Interest earned | <u>4,126</u> | <u>4,088</u> | <u>(38)</u> | <u>4,334</u> |
| Total revenues | 19,276 | 18,988 | (288) | 21,084 |
| Expenditures: | | | | |
| General government - | | | | |
| Contingency reserve | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> |
| Excess of revenues over expenditures | <u>\$ 19,276</u> | 18,988 | <u>\$ (288)</u> | 21,084 |
| Fund balance, beginning | | <u>299,316</u> | | <u>278,232</u> |
| Fund balance, ending | | <u>\$ 318,304</u> | | <u>\$ 299,316</u> |

See Notes to Financial Statements.

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FIDUCIARY FUNDS
(AGENCY FUNDS)

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 fine 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 15th Judicial District Indigent Defender Office.

CITY COURT OF LAFAYETTE, LOUISIANA
ALL FIDUCIARY FUNDS

COMBINING BALANCE SHEET
October 31, 1998
With Comparative Totals for October 31, 1997

| | Agency Funds | | | Totals | |
|--|-------------------------------------|-------------------------------|-----------------|---------------------|---------------------|
| | Civil Court Operating Fund | Court Cost Bond Fund | Special Fund | October 31, 1998 | October 31, 1997 |
| ASSETS | | | | | |
| Cash in bank | \$ - | \$ - | \$ - | \$ - | \$ 879 |
| Cash held in trust | <u>518,695</u> | <u>526,623</u> | <u>-</u> | <u>1,045,318</u> | <u>847,622</u> |
| Total assets | <u>\$ 518,695</u> | <u>\$ 526,623</u> | <u>\$ -0-</u> | <u>\$ 1,045,318</u> | <u>\$ 848,501</u> |
| LIABILITIES | | | | | |
| Attorneys' deposits | \$ 502,139 | \$ - | \$ - | \$ 502,139 | \$ 456,719 |
| Bonds posted | - | 323,933 | - | 323,933 | 217,226 |
| Due to other funds | 12,719 | 23,799 | - | 36,518 | 28,061 |
| Due to other governmental agencies | <u>3,837</u> | <u>178,891</u> | <u>-</u> | <u>182,728</u> | <u>146,495</u> |
| Total liabilities | <u>\$ 518,695</u> | <u>\$ 526,623</u> | <u>\$ -0-</u> | <u>\$ 1,045,318</u> | <u>\$ 848,501</u> |

See Notes to Financial Statements.

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

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 1998

| | Balances October 31, <u>1997</u> | <u>Additions</u> | <u>Deductions</u> | Balances October 31, <u>1998</u> |
|---|--|-------------------|-------------------|--|
| ASSETS | | | | |
| Cash held in trust | \$ 471,614 | \$ 227,941 | \$ 180,860 | \$ 518,695 |
| LIABILITIES | | | | |
| Attorneys' deposits | \$ 456,719 | \$ 227,941 | \$ 182,521 | \$ 502,139 |
| Due to Judges' Fees Account - Bouillion | 2,210 | 31,183 | 30,700 | 2,693 |
| Saloom | 2,210 | 31,183 | 30,700 | 2,693 |
| Due to Criminal Court Operating Fund | 7,345 | 5,215 | 5,227 | 7,333 |
| Due to Judges Supplemental Compensation Fund | <u>3,130</u> | <u>36,869</u> | <u>36,162</u> | <u>3,837</u> |
| Total liabilities | <u>\$ 471,614</u> | <u>\$ 332,391</u> | <u>\$ 285,310</u> | <u>\$ 518,695</u> |

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA
 AGENCY FUND
 COURT COST BOND FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 Year Ended October 31, 1998

| | Balances October 31, <u>1997</u> | <u>Additions</u> | <u>Deductions</u> | Balances October 31, <u>1998</u> |
|---|--|---------------------|---------------------|--|
| ASSETS | | | | |
| Cash held in trust | \$ 376,008 | \$ 2,320,050 | \$ 2,169,435 | \$ 526,623 |
| LIABILITIES | | | | |
| Bonds posted | \$ 217,226 | \$ 2,320,050 | \$ 2,213,343 | \$ 323,933 |
| Due to Criminal Court Operating Fund | 14,167 | 262,538 | 253,906 | 22,799 |
| Due to OWI Assessment Fund | 1,250 | 14,900 | 15,150 | 1,000 |
| Due to Indigent Defender Program | 34,788 | 481,985 | 467,498 | 49,275 |
| Due to City Marshal | 9,003 | 131,069 | 128,454 | 11,618 |
| Due to Louisiana Commission on Law Enforcement | 4,055 | 48,207 | 47,601 | 4,661 |
| Due to Lafayette Consolidated Government | 89,818 | 1,056,300 | 1,039,674 | 106,444 |
| Due to District Attorney's Office | 580 | 5,930 | 5,980 | 530 |
| Due to Department of Public Safety | 625 | 7,450 | 7,575 | 500 |
| Due to Department of the Treasury | 2,706 | 35,502 | 34,700 | 3,508 |
| Due to Louisiana Rehabilitation Services | <u>1,790</u> | <u>23,505</u> | <u>22,940</u> | <u>2,355</u> |
| Total liabilities | <u>\$ 376,008</u> | <u>\$ 4,387,436</u> | <u>\$ 4,236,821</u> | <u>\$ 526,623</u> |

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA
AGENCY FUND
SPECIAL FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended October 31, 1998

| | Balances October 31, <u>1997</u> | <u>Additions</u> | <u>Deductions</u> | Balances October 31, <u>1998</u> |
|--------------------|--|------------------|-------------------|--|
| ASSETS | | | | |
| Cash in bank | <u>\$ 879</u> | <u>\$ -0-</u> | <u>\$ 879</u> | <u>\$ -0-</u> |
| LIABILITIES | | | | |
| Due to other funds | <u>\$ 879</u> | <u>\$ -0-</u> | <u>\$ 879</u> | <u>\$ -0-</u> |

See Notes to Financial Statements.

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GENERAL FIXED ASSETS ACCOUNT GROUP

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

CITY COURT OF LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
Year Ended October 31, 1998

| | Balances October 31, <u>1997</u> | <u>Additions</u> | <u>Deductions</u> | Balances October 31, <u>1998</u> |
|---------------------------------------|--|-------------------|-------------------|--|
| General fixed assets: Equipment | <u>\$ 191,199</u> | <u>\$ 326,007</u> | <u>\$ 3,925</u> | <u>\$ 513,281</u> |
| Investment in general fixed assets | <u>\$ 191,199</u> | <u>\$ 326,007</u> | <u>\$ 3,925</u> | <u>\$ 513,281</u> |



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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

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Patrick C. McCarthy, CPA*

Martha B. Wyatt, CPA*

Retired:

Sidney L. Broussard, CPA* 1980

Leon K. Poché, CPA 1984

James H. Breaux, CPA 1987

Erna R. Walton, CPA 1988

George A. Lewis, CPA* 1992

Geraldine J. Wimberley, CPA* 1995

Rodney L. Savoy, CPA* 1996

Larry G. Broussard, CPA* 1997

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To the Honorable Frances Bouillion
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 as of and for the year ended October 31, 1998, and have issued our report thereon dated April 1, 1999, which was qualified due to the omission of the year 2000 disclosures that are required by Governmental Accounting Standards Board Technical Bulletin 98-1, "Disclosures about Year 2000 Issues." We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, 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 Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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, Poche, Lemire & Breault LLP

Lafayette, Louisiana
April 1, 1999

CITY COURT OF LAFAYETTE
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended October 31, 1998

We have audited the financial statements of City Court of Lafayette, Louisiana as of and for the year ended October 31, 1998, and have issued our report thereon dated April 1, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of October 31, 1998 resulted in a qualified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ___ Yes X No
Reportable Conditions ___ Yes X None Reported

Compliance

Compliance Material to Financial Statements ___ Yes X No

Section II - Financial Statement Findings

No matters were reported.