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CITY COURT OF OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge  
Kenneth Boagni, 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, 2003, as listed in the table of contents. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. 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 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, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 29, 2004, on our consideration of the City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of individual funds as listed in the table of contents and the Schedule of Prior Year Findings as required by the Louisiana Legislative Auditor, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of City Court of Opelousas, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Vige & Tujague*

Vige & Tujague, CPA's  
June 29, 2004

FINANCIAL SECTION

CITY COURT OF OPELOUSAS, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2003

ASSETS	GOVERNMENTAL FUND TYPES				ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE	AGENCY FUND	GENERAL	LONG-TERM DEBT	2003 ACTUAL	2002 ACTUAL
	GENERAL FUND	SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE	AGENCY FUND	GENERAL	LONG-TERM DEBT	2003 ACTUAL	2002 ACTUAL
Cash	\$110,605	\$ 36	\$133,797				\$244,438	\$185,621
Investments	204,239		121,302				325,541	366,563
NSF checks	3,333						3,333	3,537
Due from other funds	25,796						25,796	18,690
Due from other governments								420
Accounts receivable		4,166	44,690				48,856	56,984
Accrued interest receivable	119		178				297	525
Parking lot and building improvements								
Office furniture and equipment					\$7,778		7,778	7,778
Automobiles					161,457		161,457	160,807
Mobile radio system					28,390		28,390	28,390
Mobile phones					12,543		12,543	12,543
Amount to be provided by general revenues					912		912	912
						\$64,194	64,194	55,356
<b>Total assets</b>	<u>344,092</u>	<u>4,202</u>	<u>299,967</u>		<u>211,080</u>		<u>923,535</u>	<u>898,126</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)  
DECEMBER 31, 2003

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			FIDUCIARY		ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	AGENCY FUND	GENERAL	FIXED ASSETS	GENERAL	LONG-TERM DEBT	2003 ACTUAL	2002 ACTUAL
	GENERAL FUND	SPECIAL REVENUE FUND	AGENCY FUND	GENERAL	FIXED ASSETS	GENERAL	LONG-TERM DEBT	2003 ACTUAL	2002 ACTUAL
<u>LIABILITIES</u>									
Accounts payable	\$ 6,204	\$ 5,550						\$ 11,754	\$ 7,656
Due to other funds			\$ 25,796					25,796	18,690
Payroll taxes payable	1,736							1,736	1,467
Due to others	40,201		274,171					314,372	287,901
Accrued compensated absences					\$ 16,871			16,871	17,079
Accrued compensatory pay					47,323			47,323	45,547
Deferred assessed fines	6,202							6,202	19,744
Prepaid unassessed fines	123,564							123,564	120,932
Amount due to others for restitution	<u>5,723</u>							<u>5,723</u>	<u>5,723</u>
<u>Total liabilities</u>	<u>183,630</u>	<u>5,550</u>	<u>299,967</u>		<u>-0-</u>	<u>64,194</u>		<u>553,341</u>	<u>524,739</u>
<u>FUND EQUITY</u>									
Investment in General Fixed Assets					\$ 211,080			211,080	210,430
Fund balance - reserved for Juvenile Docket	27,346							27,346	30,772
State Grant		(1,348)						(1,348)	2,819
Fund balance - unreserved	<u>133,116</u>							<u>133,116</u>	<u>129,366</u>
<u>Total fund equity</u>	<u>160,462</u>	<u>(1,348)</u>	<u>-0-</u>		<u>211,080</u>		<u>-0-</u>	<u>370,194</u>	<u>373,387</u>
<u>Total liabilities and fund equity</u>	<u>344,092</u>	<u>4,202</u>	<u>299,967</u>		<u>211,080</u>	<u>64,194</u>		<u>923,535</u>	<u>898,126</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE</u>	
	(Memorandum		FUND	
	Only)		(Memorandum	
	Only)		Only)	
	2003	2002	2003	2002
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Charges for services				
Civil suits - operating fees				
Fines and fees				
Court costs and fines earned	\$672,992	\$683,766		
Drivers' school	25,708	27,461		
Juvenile fines	2,035	3,480		
Community service income	14,885	13,681		
Drug testing	30	25		
Bond forfeiture	7,020	2,885		
Department of Public Safety fees	2,925	3,080		
District Court- DWI and probation fees	13,898	13,631		
Intergovernmental revenue				
City of Opelousas reimbursements	215,907			
St. Landry Parish Police				
Jury Reimbursements	13,365			
Grant from Louisiana Children's				
Cabinet			\$20,833	\$25,000
Interest earned	3,685	5,511		
Miscellaneous				
Other	427	3,274		
Sale of assets		75		
<u>Total revenues</u>	<u>972,877</u>	<u>756,869</u>	<u>20,833</u>	<u>25,000</u>

EXPENDITURES

General Government

Current

Accounting and auditing	10,450	10,175
Care of and program for juveniles	5,309	441
Computer expense	250	85
Repairs and maintenance	182	684
Dues and subscriptions	2,231	1,507
Insurance	37,330	14,871
Lease of telephone system	6,425	2,293
Lease of automobiles	6,369	5,012
Marshall's operating expenses	5,244	4,820
Miscellaneous	852	894
Office supplies	4,491	4,720
Payroll taxes	20,652	17,773
Salaries	432,194	230,913
Subpoenas	7,696	10,515
Travel and conventions	18,319	18,449
Telephone	1,902	1,744
Auto repairs and maintenance	4,534	6,368
Legal expense		151

The accompanying notes are an integral part of this statement.



CITY COURT OF OPELOUSAS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	(Memorandum		(Memorandum	
	Only)		Only)	
	2003	2002	2003	2002
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
<u>EXPENDITURES</u> (Continued)				
Uniforms	\$ 821	\$ 7,304		
Bank charges	1,316	1,075		
Restitution expense	1,042			
Employees' meals	1,167	3,181		
Legal books	4,198	3,114		
Retirement expense	24,283	3,434		
Coordination service fees			\$18,000	\$18,000
Transfer to City Court of Eunice			7,000	8,900
Allocation of court cost				
City Marshall	100,621	111,740		
St. Landry Parish Indigent Fund	37,297	45,456		
Acadiana Criminalistics Laboratory	16,146	18,797		
District Attorney	27,150	32,998		
City Treasurer	105,086	128,140		
Police Jury	39,423	19,769		
LA Commission of Law Enforcement	5,146	6,178		
District Attorney - 12% Fund	5,376	2,703		
Crime victims	9,300	9,975		
State DWI machine fee	1,400	1,375		
City test fee	2,800	2,750		
Supreme Court CMIS cost	5,217	6,298		
Act 654	2,350	2,575		
District Attorney - worthless				
check fee	4,214	3,889		
City Marshall - bond forfeiture	2,340	1,043		
District Attorney - bond forfeiture	2,340	800		
Indigent Defender Board - bond				
forfeiture	2,340	1,043		
Act 508-P.T.	1,175			
Sex Offender Fund	4,925			
Capital outlay				
Office furniture and equipment	650	3,895		
<u>Total expenditures</u>	<u>972,553</u>	<u>748,947</u>	<u>25,000</u>	<u>26,900</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>				
<u>(UNDER) EXPENDITURES</u>	324	7,922	(4,167)	(1,900)
<u>FUND BALANCES</u> , beginning of year	<u>160,138</u>	<u>152,216</u>	<u>2,819</u>	<u>4,719</u>
<u>FUND BALANCES</u> , end of year	<u>160,462</u>	<u>160,138</u>	<u>(1,348)</u>	<u>2,819</u>

The accompanying notes are an integral part of this statement.

**CITY COURT OF OPELOUSAS, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

	GENERAL FUND		SPECIAL REVENUE FUND		TOTALS (Memorandum Only) Actual
	BUDGET	ACTUAL	BUDGET	ACTUAL	
		VARIANCE FAVORABLE (UNFAVORABLE)		VARIANCE FAVORABLE (UNFAVORABLE)	
<b>REVENUES</b>					
Charges for services		\$ 37,992			\$672,992
Civil suits - operating fees	26,000	25,708	(292)		25,708
Fines and fees	2,000	2,035	35		2,035
Court costs and fines earned	15,000	14,885	(115)		14,885
Drivers' school	100	30	(70)		30
Juvenile fines	9,000	7,020	(1,980)		7,020
Community service income		2,925	2,925		2,925
Drug testing		13,898	13,898		13,898
Bond forfeiture					
Department of Public Safety fees	215,907	215,907			215,907
District Court - DWI and probation fees	13,365	13,365			13,365
Intergovernmental revenue					
City of Opelousas Reimbursements					
St. Landry Parish Police Jury Reimbursements					
Grant from Louisiana Children's Cabinet			\$25,000	\$20,833	\$4,167
Interest earned	1,000	3,685	2,685		20,833
Miscellaneous					3,685
Other					
<b>Total revenues</b>	<u>12,000</u>	<u>972,877</u>	<u>(11,573)</u>	<u>25,000</u>	<u>993,710</u>
	929,372	43,505	(4,167)	20,833	427

**EXPENDITURES**

General Government					
Current					
Accounting and auditing	10,500	10,450	50		10,450
Care of and program for juveniles	6,000	5,309	691		5,309
Computer expense	1,000	250	750		250
Computer maintenance contracts	500		500		
Repairs and maintenance	500	182	318		182
Dues and subscriptions	3,000	2,231	769		2,231
Insurance	38,847	37,330	1,517		37,330
Lease of automobiles	6,500	6,369	131		6,369
Lease of telephone system	6,500	6,425	75		6,425
Marshall's operating expenses	6,000	5,244	756		5,244
Miscellaneous	2,000	852	1,148		852
Office supplies	4,000	4,491	(491)		4,491
Payroll taxes	23,311	20,652	2,659		20,652
Salaries	443,510	432,194	11,316		432,194
Compensated absences	1,000		1,000		
Subpoenas	8,000	7,696	304		7,696
Travel and conventions	24,000	18,319	5,681		18,319
Telephone	2,500	1,902	598		1,902
Auto repairs and maintenance	6,000	4,534	1,466		4,534
Legal expense	500		500		
Uniforms	1,000	\$21	979		\$21
Bank charges	1,500	1,316	184		1,316
Restitution expense	2,000	1,042	958		1,042
Employees' meals	500	1,167	(667)		1,167
				10	

The accompanying notes are an integral part of this statement.

**CITY COURT OF OPELOUSAS, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

	GENERAL FUND		SPECIAL REVENUE FUND		TOTALS	
	BUDGET	ACTUAL	BUDGET	ACTUAL	(Memorandum Only)	Actual
<b>EXPENDITURES (Continued)</b>						
Legal books	\$ 3,500	\$ 4,198				\$ 4,198
Drug testing	500					
Retirement expense	24,604	24,283				24,283
Coordination service fees			\$18,000	\$18,000		18,000
Transfer to City Court of Eunice			9,000	7,000		7,000
Allocation of court cost					\$ 2,000	
City Marshall	105,000	100,621				100,621
St. Landry Parish Indigent Fund	40,000	37,297				37,297
Acadiana Criminalistics Laboratory	18,000	16,146				16,146
District Attorney	30,000	27,150				27,150
City Treasurer	118,000	105,086				105,086
Police Jury	38,000	39,423				39,423
LA Commission of Law Enforcement	6,000	5,146				5,146
District Attorney - 12% Fund	10,000	9,300				9,300
Crime victims	2,000	1,400				1,400
State DWI machine fee	3,500	2,800				2,800
City test fee	6,000	5,217				5,217
Supreme Court CMIS cost	3,000	2,350				2,350
Act 654	11,000					
Probation fees - court costs						
District Attorney - worthless						
check fee	5,000	4,214				4,214
City Marshall - bond forfeiture	2,000	2,340				2,340
District Attorney - bond forfeiture	2,000	2,340				2,340
Indigent Defender Board - bond						
forfeiture	2,000	2,340				2,340
Court cost - bond forfeiture	3,000					
Act 508-P.T.						
Sex Offender Ref.		1,175				1,175
Capital outlay		4,925				4,925
Office furniture and equipment						
Total expenditures	1,000	650				650
	1,039,272	972,553	27,010	25,000	2,010	997,553
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>						
<b>(UNDER) EXPENDITURES</b>						
	(109,900)	324	(2,010)	(4,167)	(2,157)	(3,843)
<b>FUND BALANCES, beginning of year</b>		160,138		2,819		162,957
<b>FUND BALANCES, end of year</b>		160,462		(1,348)		159,114

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2003

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
  - b. The ability of the primary government to impose its will on that organization and/or
  - c. 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.

The City Court of Opelousas is fiscally dependent on the City of Opelousas for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the City Court of Opelousas is fiscally dependent on the city, the city court was determined to be a component unit of the City of Opelousas, the financial reporting entity.

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, 2003

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation

The accompanying financial statements of the City Court of Opelousas, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted 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 Children'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 COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2003

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Agency Fund is the Civil Docket Fund of City Court of Opelousas, Louisiana. It is custodial 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 measurements made, regardless of the measurement focus applied. The governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

Revenues

Court cost revenue is recorded upon completion of collection. 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 at the close of year-end unless significant.

E. Encumbrances

City Court does not employ the encumbrance system of accounting.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2003

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Budget

City Court legally adopted a budget for the General and Special Revenue Funds for the year ended December 31, 2003. The budget for the General and Special Revenue Funds is prepared on a modified accrual basis. At year-end all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year.

G. Cash

Cash includes amounts in demand deposits and interest bearing demand deposits. Under state law, City Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

H. Investments

Investments are limited by R.S. 33:2955 and City Court's investment policy.

Louisiana statutes authorize City Court to invest in United States bonds, treasury notes or certificates, time certificates of deposit 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 deposit.

I. General Fixed Assets and General Long-term Debt

Fixed assets used in governmental fund type 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. Fixed assets are recorded as expenditures at the time purchased and the related assets are capitalized in the general fixed assets account group. General fixed assets provided by the City of Opelousas are not recorded within the General Fixed Assets Account Group of Opelousas City Court. All fixed assets are maintained on the basis of historical cost and no depreciation is computed or recorded thereon. Expenditures for infrastructure assets are not incurred by City Court. City Court does not capitalize interest costs incurred on fixed assets. 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.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2003

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Annual Sick Leave

All annual leave accumulated in 2003 was converted to sick leave on December 31, 2003. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by City Court of Opelousas, Louisiana, and dividing that amount by 160 hours. Accrued compensated absences 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.

K. Compensatory Time

Compensatory time not used accumulates and is paid upon termination, retirement or death. The Judicial Administrator earns compensatory time for overtime worked. The Judicial Administrator is considered the department head and therefore, cannot be paid for overtime worked.

L. 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.

M. 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.

N. 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.



CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2003

NOTE (2) - CASH

Cash consists of cash on hand, demand deposits and passbook savings accounts. At December 31, 2003, the carrying amount of City Court's deposits was \$244,438 and the bank balance of cash was \$258,474. The carrying amounts and bank balances of investments were the same amount, which was \$325,541. The bank balances of the checking accounts and the investments of certificates of deposit were secured by federal depository insurance and by securities that are pledged as collateral. Approximately \$169,586 was collateralized by securities held by the pledging financial institutions in City Court's name.

NOTE (3) - CHANGES IN GENERAL FIXED ASSETS

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

	Balance <u>1/1/03</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/03</u>
Office furniture and equipment	\$160,807	\$650		\$161,457
Automobiles	28,390			28,390
Mobile phones	912			912
Mobile radio system	12,543			12,543
Parking lot and building improvements	<u>7,778</u>	—	—	<u>7,778</u>
<u>Totals</u>	<u>210,430</u>	<u>650</u>	<u>-0-</u>	<u>211,080</u>

The land and building in which City Court of Opelousas, Louisiana operates are provided by and currently owned by the City of Opelousas, Louisiana and are not included in the general fixed assets of Opelousas City Court.

NOTE (4) - RETIREMENT PLANS

Plan Description

Employees of City Court of Opelousas, Louisiana, are covered under the Social Security Retirement System while the City Judge is covered by the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute and are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (225) 922-0600.

Funding Policy

Contributions to LASERS include employee contributions of 11.5% of salary and

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2003

NOTE (4) - RETIREMENT PLANS (Continued)

Funding Policy - Continued

employer contributions at a rate which is determined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal year ending June 30, 2004 is 15.8%, for fiscal year ended June 30, 2003 was 14.1%.

The City Court's employer contributions for the years ended December 31, 2003, 2002, were \$4,679, and \$3,434, respectively. The City Judge's employee contributions for the years ended December 31, 2003 and 2002 were \$3,671, and \$3,205, respectively.

NOTE (5) - LEASES

In September, 1999, City Court entered into an operating lease for a new automobile. The operating lease is for 36 months with monthly payments of \$564. At the end of the lease in September, 2002, City Court decided to renew the lease instead of purchasing the automobile. The new operating lease is for 12 months with monthly payments of \$531. At the end of the lease, City Court has the option to renew the lease for another year. At the end of the lease in September, 2003, City Court decided to purchase the vehicle. They continued making lease payments throughout 2003, then purchased the vehicle January 13, 2004 for \$8,640.04.

Automobile rental expense shown for 2003 is \$6,369.

In September, 2002, City Court, along with the City Marshall's office, entered into an operating lease for a telephone system. The operating lease is for 60 months with monthly payments of \$535 from City Court and \$271 from the Marshall's office. At the end of the lease, City Court does not have the option to purchase the equipment, but may upgrade the equipment and/or renew the lease.

Telephone rental expense shown for 2003 is \$6,425.

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

2004	\$6,425
2005	6,425
2006	6,425
2007	4,818

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

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

<u>Description of Debt</u>	<u>Balance</u> <u>1/1/03</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>12/31/03</u>
Accrued compensatory pay	\$45,547	\$1,776	\$47,323
Accrued compensated absences	<u>9,809</u>	<u>7,062</u>	<u>16,871</u>
	<u>55,356</u>	<u>8,838</u>	<u>64,194</u>

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2003

NOTE (7) - INTERFUND RECEIVABLE, PAYABLE

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$25,796	
Agency Fund		\$25,796

NOTE (8) - DUE TO OTHERS - AGENCY FUND

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

NOTE (9) - ON BEHALF PAYMENTS

Several employees and the City Judge of the Opelousas City Court receive payments directly from the City of Opelousas and the St. Landry Parish Police Jury. Salaries paid to these employees and City Judge include \$176,883 from the City of Opelousas and \$11,627 from the St Landry Parish Police Jury. The City of Opelousas and the St Landry Parish Police Jury also pay for fringe benefits, retirement and payroll taxes. Payments made on behalf of the Opelousas City Court amount to \$19,847 for group health insurance, \$17,866 for retirement, and \$1,311 for payroll taxes by the City of Opelousas and \$1,738 for retirement by the St Landry Parish Police Jury. These expenditures have been recorded on the books of the Opelousas City Court and are presented in their appropriate accounts.

In addition to the expenditures recorded on the books of the Opelousas City Court as noted above, the City of Opelousas also made expenditures on behalf of the Opelousas City Court in the amount of \$173,335 for office supplies and expenses, insurance, maintenance and repairs, and detention center cost. The Opelousas City Court also occupies a building owned by the City of Opelousas.

NOTE (10) - SPECIAL REVENUE FUND DEFICIT

The special revenue fund finish the year with a deficit of \$1,348 which will be covered by a transfer from the general fund.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

### GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

CITY COURT OF OPELOUSAS, LOUISIANA  
GENERAL FUND  
BALANCE SHEET  
DECEMBER 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
<u>ASSETS</u>		
Cash	\$110,605	\$ 69,536
Investments	204,239	245,940
NSF checks	3,333	3,537
Due from other funds	25,796	18,690
Due from other governments		420
Accounts receivable		13,522
Accrued interest receivable	<u>119</u>	<u>283</u>
<u>Total assets</u>	<u>344,092</u>	<u>351,928</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 6,204	\$ 4,406
Payroll taxes payable	1,736	1,467
Due to others	40,201	32,248
Accrued compensated absences		7,270
Deferred assessed fines	6,202	19,744
Prepaid unassessed fines	123,564	120,932
Amount due to others for restitution	<u>5,723</u>	<u>5,723</u>
<u>Total liabilities</u>	<u>183,630</u>	<u>191,790</u>
 <u>FUND EQUITY</u>		
Fund balance - reserved for Juvenile Docket	27,346	30,772
Fund balance - unreserved	<u>133,116</u>	<u>129,366</u>
<u>Total fund equity</u>	<u>160,462</u>	<u>160,138</u>
<u>Total liabilities and fund equity</u>	<u>344,092</u>	<u>351,928</u>

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

	<u>DECEMBER 31, 2003</u>			<u>DECEMBER 31,</u>
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>2002</u> <u>Actual</u>
<u>REVENUES</u>				
Fines and fees				
Court costs and fines earned	\$635,000	\$672,992	\$ 37,992	\$683,766
Driver's school	26,000	25,708	(292)	27,461
Juvenile fines	2,000	2,035	35	3,480
Community service income	15,000	14,885	(115)	13,681
Drug testing	100	30	(70)	25
Bond forfeiture	9,000	7,020	(1,980)	2,885
Department of Public Safety fees		2,925	2,925	3,080
District Court - DWI and probation fees		13,898	13,898	13,631
Intergovernmental revenue				
City of Opelousas Reimbursements	215,907	215,907		
St. Landry Parish Police Jury Reimbursements	13,365	13,365		
Interest earned	1,000	3,685	2,685	5,511
Miscellaneous				
Other	12,000	427	(11,573)	3,274
Sale of assets				75
<u>Total revenues</u>	<u>929,372</u>	<u>972,877</u>	<u>43,505</u>	<u>756,869</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Accounting and auditing	10,500	10,450	50	10,175
Care of and program for juveniles	6,000	5,309	691	441
Computer expense	1,000	250	750	85
Computer maintenance contracts	500		500	
Repairs and maintenance	500	182	318	684
Dues and subscriptions	3,000	2,231	769	1,507
Insurance	38,847	37,330	1,517	14,871
Lease of automobiles	6,500	6,369	131	5,012
Lease of telephone system	6,500	6,425	75	2,293
Marshall's operating expenses	6,000	5,244	756	4,820
Miscellaneous	2,000	852	1,148	894
Office supplies	4,000	4,491	(491)	4,720
Payroll taxes	23,311	20,652	2,659	17,773
Salaries	443,510	432,194	11,316	230,402
Compensated absences	1,000		1,000	511
Subpoenas	8,000	7,696	304	10,515
Travel and conventions	24,000	18,319	5,681	18,449
Telephone	2,500	1,902	598	1,744
Auto repairs and maintenance	6,000	4,534	1,466	6,368
Legal expense	500		500	151
Uniforms	1,000	821	179	7,304
Bank charges	1,500	1,316	184	1,075
Restitution expense	2,000	1,042	958	
Employees' meals	500	1,167	(667)	3,181

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
GENERAL FUND (CONTINUED)  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

	<u>DECEMBER 31, 2003</u>			<u>DECEMBER 31,</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2002 Actual</u>
<u>EXPENDITURES (Continued)</u>				
Legal books	\$ 3,500	\$ 4,198	\$ (698)	\$ 3,114
Drug testing	500		500	
Retirement expense	24,604	24,283	321	3,434
Allocation of court cost				
City Marshall	105,000	100,621	4,379	111,740
St. Landry Parish Indigent Fund	40,000	37,297	2,703	45,456
Acadiana Criminalistics Laboratory	18,000	16,146	1,854	18,797
District Attorney	30,000	27,150	2,850	32,998
City Treasurer	118,000	105,086	12,914	128,140
Police Jury	38,000	39,423	(1,423)	19,769
LA Commission of Law Enforcement	6,000	5,146	854	6,178
District Attorney - 12% Fund	6,000	5,376	624	2,703
Crime victims	10,000	9,300	700	9,975
State DWI machine fee	2,000	1,400	600	1,375
City test fee	3,500	2,800	700	2,750
Supreme Court CMIS cost Act 654	6,000	5,217	783	6,298
Act 654	3,000	2,350	650	2,575
Probation fees - court costs	11,000		11,000	
District Attorney - worthless check fee	5,000	4,214	786	3,889
City Marshall - bond forfeiture	2,000	2,340	(340)	1,043
District Attorney - bond forfeiture	2,000	2,340	(340)	800
Indigent Defender Board - bond forfeiture	2,000	2,340	(340)	1,043
Court cost - bond forfeiture	3,000		3,000	
Act 508-P.T.		1,175	(1,175)	
Sex Offender Ref.		4,925	(4,925)	
Capital outlay				
Office furniture and equipment	<u>1,000</u>	<u>650</u>	<u>350</u>	<u>3,895</u>
<u>Total expenditures</u>	<u>1,039,272</u>	<u>972,553</u>	<u>66,719</u>	<u>748,947</u>
<u>EXCESS (DEFICIENCY) OF REVENUE</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>(109,900)</u>	324	<u>110,224</u>	7,922
<u>FUND BALANCES</u> , beginning of year		<u>160,138</u>		<u>152,216</u>
<u>FUND BALANCES</u> , end of year		<u>160,462</u>		<u>160,138</u>



SPECIAL REVENUE FUND

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

The Special Revenue Fund is used to account for the proceeds received through a grant from the State of Louisiana Children's Cabinet for the Families in Need of Services Program.

CITY COURT OF OPELOUSAS, LOUISIANA  
SPECIAL REVENUE FUND  
BALANCE SHEET  
DECEMBER 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
<u>ASSETS</u>		
Cash	\$ 36	\$3,986
Accounts receivable	<u>4,166</u>	<u>2,083</u>
<u>Total assets</u>	<u>4,202</u>	<u>6,069</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	<u>\$5,550</u>	<u>\$3,250</u>
<u>Total liabilities</u>	<u>5,550</u>	<u>3,250</u>
 <u>FUND EQUITY</u>		
Fund balance - reserved for State Grant	<u>(1,348)</u>	<u>2,819</u>
<u>Total fund equity</u>	<u>(1,348)</u>	<u>2,819</u>
<u>Total liabilities and fund equity</u>	<u>4,202</u>	<u>6,069</u>

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL  
SPECIAL REVENUE FUND  
FOR THE YEARS ENDED DECEMBER 31, 2003 AND 2002

	<u>DECEMBER 31, 2003</u>			<u>DECEMBER 31,</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>2002</u> <u>Actual</u>
<u>REVENUES</u>				
Intergovernmental revenue				
Grant from Louisiana Children's Cabinet	\$25,000	\$20,833	\$(4,167)	\$25,000
<u>Total revenues</u>	<u>25,000</u>	<u>20,833</u>	<u>(4,167)</u>	<u>25,000</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Office supplies	10		10	
Coordination service fees	18,000	18,000	-	18,000
Transfer to City Court of Eunice	<u>9,000</u>	<u>7,000</u>	<u>2,000</u>	<u>8,900</u>
<u>Total expenditures</u>	<u>27,010</u>	<u>25,000</u>	<u>2,010</u>	<u>26,900</u>
<u>EXCESS (DEFICIENCY) OF REVENUE</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(2,010)</u>	(4,167)	<u>(2,157)</u>	(1,900)
<u>FUND BALANCES, beginning of year</u>		<u>2,819</u>		<u>4,719</u>
<u>FUND BALANCES, end of year</u>		<u>(1,348)</u>		<u>2,819</u>

AGENCY FUND

The Agency Fund is used to account for assets held by a government in a trustee or agent capacity for others.

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

CITY COURT OF OPELOUSAS, LOUISIANA  
AGENCY FUND  
BALANCE SHEET  
DECEMBER 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
<u>ASSETS</u>		
Cash	\$133,797	\$112,099
Investments	121,302	120,623
Accounts receivable	44,690	41,379
Accrued interest receivable	<u>178</u>	<u>242</u>
<u>Total assets</u>	<u>299,967</u>	<u>274,343</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Due to other funds	\$25,796	\$18,690
Due to others	<u>274,171</u>	<u>255,653</u>
<u>Total liabilities</u>	<u>299,967</u>	<u>274,343</u>
 <u>FUND EQUITY</u>	 <u>-0-</u>	 <u>-0-</u>
<u>Total liabilities and fund equity</u>	<u>299,967</u>	<u>274,343</u>

RELATED REPORTS

# VIGE & TUJAGUE

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET

P. O. BOX 1006

EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.  
FRANK G. TUJAGUE, C.P.A.

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

TELEPHONE:  
337-457-9324  
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To the Honorable Judge  
Kenneth Boagni, 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, 2003, and have issued our report thereon dated June 29, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 City Court's general purpose financial statements are free of material misstatement, we performed tests of its 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 City 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 may be material. 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.

This report is intended solely for the information and use of City Court of Opelousas, Louisiana, its Judge, and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties.



Vige & Tujague, CPA's  
June 29, 2004

SUPPLEMENTARY INFORMATION



CITY COURT OF OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2003

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

None

SECTION III - MANAGEMENT LETTER

None