

CITY COURT OF OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 2024

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## INDEPENDENT AUDITOR'S REPORT

Honorable Judge Shaunn Caillier-Harden  
City Court of Opelousas  
Opelousas, Louisiana

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining funds of City Court of Opelousas, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise City Court of Opelousas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of City Court of Opelousas, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

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. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City Court of Opelousas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Court of Opelousas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City Court of Opelousas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City Court of Opelousas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, the schedule of employer's share of net pension liability, and the schedule of employer contributions on pages 29-35 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Honorable Judge Shaunn Caillier-Harden  
City Court of Opelousas

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City Court of Opelousas' basic financial statements. The accompanying individual governmental fund financial statements on pages 36-42 are presented for purposes of additional analysis and are not a part of the financial statements. The schedule of compensation, benefits and other payments to agency head and justice system funding schedule on pages 43-44, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 25, 2025, on our consideration of City Court of Opelousas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City Court of Opelousas' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering City Court of Opelousas' internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 25, 2025 on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*John S. Dowling & Company*

Opelousas, Louisiana  
June 25, 2025

## BASIC FINANCIAL STATEMENTS

City Court of Opelousas basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of City Court of Opelousas' finances in a manner similar to a private sector business.

Fund financial statements - provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

Notes to basic financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF NET POSITION  
DECEMBER 31, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Cash	\$ 386,260
Investments	10,095
Due from custodial fund	5,462
Accounts Receivable	15,556
Capital assets (net)	45,818
<u>Total assets</u>	<u>463,191</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources - pensions	<u>32,055</u>
 <u>LIABILITIES</u>	
Current liabilities	
Accounts payable	18,163
Salaries payable	4,644
Payroll taxes payable	1,332
Lease payable	2,301
Non-current liabilities	
Due in more than one year	
Accrued compensated absences	22,418
Lease payable	5,100
Net pension liability	147,267
<u>Total liabilities</u>	<u>201,225</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources - pensions	<u>20,336</u>
 <u>NET POSITION</u>	
Net investment in capital assets	38,417
Restricted for:	
Juvenile docket	19,795
Judicial Building Fund	41,413
Unrestricted	174,060
<u>Total net position</u>	<u>273,685</u>

The accompanying notes are an integral part of these financial statements



CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES			NET (EXPENSES) REVENUES AND CHANGES IN NET POSITION
		FEES, FINES AND CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	TOTAL GOVERNMENTAL ACTIVITIES
Governmental Activities					
General government	\$ (944,366)	\$ 501,018	\$ -	\$ -	\$ (443,348)
Judicial Building Fund	(53,582)	38,071	-	-	(15,511)
Juvenile Fund	(5,659)	5,252	-	-	(407)
<u>Total governmental activities</u>	<u>(1,003,607)</u>	<u>544,341</u>	<u>-</u>	<u>-</u>	<u>(459,266)</u>
General Revenues					
Intergovernmental					492,106
Civil reimbursements					84,657
Interest earned					110
Miscellaneous					8,936
<u>Total general revenues</u>					<u>585,809</u>
<u>Change in net position</u>					126,543
Net position – January 1, 2024					<u>147,142</u>
Net position – December 31, 2024					<u>273,685</u>

The accompanying notes are an integral part of these financial statements

## FUND FINANCIAL STATEMENTS

CITY COURT OF OPELOUSAS, LOUISIANA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2024

	<u>GENERAL</u>	<u>JUDICIAL BUILDING</u>	<u>JUVENILE</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash	\$ 319,104	\$ 48,053	\$ 19,103	\$ 386,260
Investments	10,095	-	-	10,095
Due from custodial fund	5,462	-	-	5,462
Due from other funds	6,258	-	692	6,950
Accounts Receivable	14,056	1,500	-	15,556
<u>Total assets</u>	<u>354,975</u>	<u>49,553</u>	<u>19,795</u>	<u>424,323</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 16,281	\$ 1,882	\$ -	\$ 18,163
Salaries payable	4,644	-	-	4,644
Payroll taxes payable	1,332	-	-	1,332
Due to other funds	692	6,258	-	6,950
<u>Total liabilities</u>	<u>22,949</u>	<u>8,140</u>	<u>-</u>	<u>31,089</u>
<u>FUND BALANCES</u>				
Fund balances				
Restricted	-	41,413	19,795	61,208
Unassigned	332,026	-	-	332,026
<u>Total fund balances</u>	<u>332,026</u>	<u>41,413</u>	<u>19,795</u>	<u>393,234</u>
<u>Total liabilities and fund balances</u>	<u>354,975</u>	<u>49,553</u>	<u>19,795</u>	<u>424,323</u>

The accompanying notes are an integral part of these financial statements

CITY COURT OF OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2024

Total fund balances of governmental funds		\$ 393,234
Cost of capital assets and right-to-use lease assets	\$ 315,383	
Less: Accumulated depreciation and amortization	<u>(269,565)</u>	45,818
Long-term liabilities		
Compensated absences	(22,418)	
Lease payable	(7,401)	
Net pension liability	<u>(147,267)</u>	(177,086)
Deferred outflows of resources related to net pension liability		32,055
Deferred inflows of resources related to net pension liability		<u>(20,336)</u>
Total net position of governmental funds		<u><u>273,685</u></u>

The accompanying notes are an integral part of these financial statements

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2024

	GENERAL	JUDICIAL BUILDING	JUVENILE	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES</u>				
Fines and fees	\$ 501,018	\$ 38,071	\$ 5,252	\$ 544,341
Intergovernmental	469,906	22,200	-	492,106
Interest earned	110	-	-	110
Civil Reimbursements	78,487	6,170	-	84,657
Miscellaneous	8,120	-	-	8,120
<u>Total revenues</u>	<u>1,057,641</u>	<u>66,441</u>	<u>5,252</u>	<u>1,129,334</u>
<u>EXPENDITURES</u>				
Current				
General government - judiciary	950,698	53,582	5,659	1,009,939
Debt Service				
Principal	2,149	-	-	2,149
Interest	674	-	-	674
<u>Total expenditures</u>	<u>953,521</u>	<u>53,582</u>	<u>5,659</u>	<u>1,012,762</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>104,120</u>	<u>12,859</u>	<u>(407)</u>	<u>116,572</u>
<u>FUND BALANCES</u> , beginning of year	<u>227,906</u>	<u>28,554</u>	<u>20,202</u>	<u>276,662</u>
<u>FUND BALANCES</u> , end of year	<u>332,026</u>	<u>41,413</u>	<u>19,795</u>	<u>393,234</u>

The accompanying notes are an integral part of these financial statements

CITY COURT OF OPELOUSAS, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUND  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024

Total net change in fund balances for governmental funds	\$ 116,572
Depreciation and amortization expense	(10,860)
The effect of recording net pension liability, deferred outflows and deferred inflows of resources as it relates to net pension liability:	
Decrease in pension expense	22,360
Increase in Non Employer Pension revenue	816
Repayment of lease is considered an expenditure in the governmental funds, but their repayment reduces liabilities in the Statement of Net Postion	2,149
Change in Long-term debt	
Compensated absences	<u>(4,494)</u>
Total change in net position per Statement of Activities	<u><u>126,543</u></u>

The accompanying notes are an integral part of these financial statements

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF FIDUCIARY NET POSITION  
DECEMBER 31, 2024

		Custodial Funds	
	Civil Fund	Criminal Fund	Total
<u>ASSETS</u>			
Cash	\$ 137,435	\$ 15,793	\$ 153,228
Investments	107,224	-	107,224
Due from others	2,148	-	2,148
Accrued interest receivable	2	-	2
<u>Total assets</u>	<u>246,809</u>	<u>15,793</u>	<u>262,602</u>
<u>LIABILITIES</u>			
Due to General Fund	\$ 5,462	\$ -	\$ 5,462
Due to others	241,347	15,793	257,140
<u>Total liabilities</u>	<u>246,809</u>	<u>15,793</u>	<u>262,602</u>

The accompanying notes are an integral part of these financial statements

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Civil Fund</u>	<u>Criminal Fund</u>	<u>Total</u>
Additions			
Deposits			
Fines and court costs - criminal	\$ -	\$ 306,458	\$ 306,458
Civil collections	<u>255,057</u>	<u>-</u>	<u>255,057</u>
<u>Total additions</u>	<u>255,057</u>	<u>306,458</u>	<u>561,515</u>
Reductions			
Civil and criminal fees distributed to others	<u>255,057</u>	<u>306,458</u>	<u>561,515</u>
<u>Total reductions</u>	<u>255,057</u>	<u>306,458</u>	<u>561,515</u>
Net change in net position	-	-	-
Net position, beginning	-	-	-
Net position, ending	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements



CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the City Court of Opelousas, Louisiana have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

A. FINANCIAL 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 criterion includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The criteria for determining whether an entity is a primary government are as follows:

- a. It has a legally separate elected governing body.
- b. It is legally separate.
- c. It is fiscally independent of other state and local governments.

City Court of Opelousas, Louisiana is considered to be a primary government because:

- a. The City Judge is an independently elected official.
- b. City Court of Opelousas possesses the corporate powers that would distinguish it as being legally separate from any other government.
- c. City Court of Opelousas can determine its budget without approval of any other government and it can issue bonded debt without approval of any other government.

The accompanying financial statements present information only on the funds maintained by the City Court and do not present information on other governmental units.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the City Court as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS

Fund financial statements of City Court are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements report detailed information about City Court. As a general rule, interfund eliminations are not made in the fund financial statements.

The various funds of City Court of Opelousas, Louisiana are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

The City Court of Opelousas, Louisiana reports the following major governmental funds:

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 Funds.

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

The Judicial Building Fund shall be used exclusively for the acquisition, leasing, construction, equipping, equipment maintenance, document storage and maintenance of a new and/or existing city court building and for the maintenance and payment of any bond indebtedness on any such existing facilities.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

The Juvenile Fund shall be used to account for the juvenile fines and fees assessed, for the purpose of providing after-school training programs to equip youth with life skills and to address academic performance and delinquent behavior.

Fiduciary Fund (not included in government-wide statements).

The custodial fund type is used to account for assets held by a government as a trustee or agent capacity for others. The custodial funds account for assets held by the Court as an agent for litigants in civil suits, cash bonds for criminal proceedings and fees held for pending court action. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Court's own programs.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Custodial funds are not involved in the measurement of results of operations; therefore, measurement focus is not applicable to them.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when the related fund liability is incurred, as under accrual accounting.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Basis of Accounting (Continued)

When both restricted and unrestricted resources are available for use, it is the Judge's policy to use restricted resources first, then unrestricted resources as they are needed.

Revenues

Court cost and fine revenue is recorded when received. Substantially all other revenues are recorded when received.

Expenditures

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.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

D. ENCUMBRANCES

City Court does not employ the encumbrance system of accounting.

E. BUDGET

City Court legally adopted a budget for the General Fund and Special Revenue Fund for the year ended December 31, 2024. The budgets are prepared on the modified accrual basis. At year-end all appropriations lapse. The budget presented in the Budgetary Comparison Schedule shows the original and final amended budget for the year.

F. CASH AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits and time 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.

Investments are limited by Louisiana RS 33:2955 and City Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash. City Court's policy is to invest in 6 month and 1 year certificates of deposit. The certificates of deposit are stated at cost, which approximates market value.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

In the fund financial statements, receivables consist of revenues that are both measurable and available. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

H. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of assets is as follows:

Land improvements	40 years
Building and improvements	40 years
Furniture and equipment	3 – 40 years
Vehicles	10 years

In the fund financial statements, capital assets used in governmental fund activities are accounted for as capital outlay expenditures. City Court maintains a threshold level of \$500 or more for capitalized assets.

I. COMPENSATED ABSENCES

Annual and sick leave shall be simultaneously earned by full time employees based on a continuous service schedule. Upon death of the employee, annual leave at time of death shall be paid to the beneficiary of the employee. Upon separation of service, the Court shall pay for up to 240 hours of annual leave based on the regular rate of pay at time of separation.

J. COMPENSATORY TIME

Compensatory time not used accumulates and is paid upon termination, retirement or death. The Judicial Administrator is considered the department head and therefore, cannot be paid for overtime worked. The Judicial Administrator earns compensatory time for overtime worked. The entire amount of accrued compensatory pay is reported on the government-wide financial statements. Since none of the compensatory time is considered current, no accrual is included in the fund financial statements.

K. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The City Court of Opelousas, Louisiana does not provide any post-employment benefits to retirees other than pension and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and court costs as collected.

M. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Net investment in capital assets - Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

1. Restricted fund balance – Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed fund balance – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the city judge – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the judge removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned fund balance – Reflects the amounts constrained by the judge's "intent" to be used for specific purposes, but are neither restricted nor committed. The judge and the Clerk have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Judge considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Judge considers the amount to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Judge has provided otherwise in its commitment or assignment actions.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and passbook savings accounts. At December 31, 2024, the carrying amount of City Court's cash was \$539,488 (\$386,260 in governmental funds and \$153,228 in fiduciary funds) and the carrying amounts of investments, which consisted of certificates of deposit, \$117,319 (\$10,095 in governmental funds and \$107,224 in fiduciary funds).

Under state law, the bank balances of cash and investments (certificates of deposit) must be secured by federal deposit insurance or the pledge of securities owned by the bank(s). The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank(s). These securities are held in the name of the pledging bank(s) in a holding or custodial bank(s).

At December 31, 2024, City Court had \$670,551 (\$403,601 in governmental funds and \$266,950 in fiduciary funds) in bank deposits. \$580,824 was covered by federal depository insurance and \$89,727 was covered by pledged securities. Deposits secured by pledged securities were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the City Court's name. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the City Court that the bank has failed to pay deposited funds upon demand.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, City Court's deposits may not be recovered or will not be able to recover collateral securities that are in possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. City Court does not have a policy for custodial credit risk.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

**NOTE 3 – CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2024 for the City Court of Opelousas, Louisiana are as follows:

	Balances 1/1/2024	Additions	Disposals	Balances 12/31/2024
Governmental activities				
Land improvements	\$ 4,000	\$ -	\$ -	\$ 4,000
Building improvements	10,490	-	-	10,490
Furniture and equipment	288,644	-	-	288,644
Right-to-use lease assets				
Server Equipment	12,249	-	-	12,249
<u>Total</u>	<u>315,383</u>	<u>-</u>	<u>-</u>	<u>315,383</u>
Less accumulated depreciation				
Land improvements	(3,108)	(100)	-	(3,208)
Building improvements	(9,312)	(94)	-	(9,406)
Furniture and equipment	(245,264)	(8,216)	-	(253,480)
Right-to-use lease assets				-
Server Equipment	(1,021)	(2,450)	-	(3,471)
<u>Total</u>	<u>(258,705)</u>	<u>(10,860)</u>	<u>-</u>	<u>(269,565)</u>
	<u>\$ 56,678</u>	<u>\$ (10,860)</u>	<u>\$ -</u>	<u>\$ 45,818</u>

Depreciation and amortization expense for the year ended December 31, 2024, amounted to \$10,860.

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 capital assets of City Court of Opelousas.

**NOTE 4 – RESTRICTED NET POSITION**

Restricted net position described in Note 1 as of December 31, 2024 is as follows:

Juvenile Docket	\$19,795
Judicial Building Fund	\$41,413

**NOTE 5 – RETIREMENT PLANS**

Municipal Employees' Retirement System of Louisiana (MERS)

General

City Court of Opelousas participates in funding a retirement plan under the City of Opelousas because the majority of salaries and benefits are paid by the City of Opelousas.

Plan Description

Substantially all of City Court's full-time employees are provided pension benefits under the City of Opelousas through the Municipal Employees' Retirement System of Louisiana, Plan A. This plan is a cost-sharing, multiple-employer, statewide funded plan. In addition to employee payroll deductions, the funds are remitted to the retirement system and are recorded expenditures. The retirement system is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled with the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and Required Supplementary Information. The report may be obtained at <http://www.mersla.com>.



CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 5 – RETIREMENT PLANS (Continued)

Funding Policy

Plan A members of the Municipal Employees' Retirement System are required by state statute to contribute 10% of their annual covered salary and City Court (as the employer) is required to contribute at an actuarially determined rate. The rate for the year ending June 30, 2024, was 29.5% of annual covered payroll.

The contribution requirements of plan members and the employer are established by and may be amended by state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employer contribution is additionally funded by the State of Louisiana through the annual Legislative appropriation. City Court employer contributions to Municipal Employees' Retirement System for the year ended June 30, 2024, was \$38,477 and was equal to the required contribution for the year.

At December 31, 2024, City Court did not have a proportionate share of the net pension liability since it is under the City of Opelousas' retirement plan. At December 31, 2024, City Court reported deferred outflows of resources related to pensions from employer contributions subsequent to the measurement date of \$19,299. Deferred outflows of resources of \$19,299 related to pensions resulting from contributions subsequent to the measurement date of June 30, 2024, will be recognized as pension expense in the year ending December 31, 2025.

Payables to the Pension Plan

At December 31, 2024, City Court reported a payable to the Municipal Employee's Retirement System of Louisiana of \$4,191.

LASERS

Plan Description

The Judge of City Court is provided with a pension through a cost-sharing, multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at [www.lasersonline.org](http://www.lasersonline.org).

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Our rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 year of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age with an actuarially reduced benefit.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
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NOTE 5 – RETIREMENT PLANS (Continued)

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the members average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service retirements, becomes eligible for a benefit provided the member lives to the minimum service requirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 5 – RETIREMENT PLANS (Continued)

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004 are required to enter the SDP as described above.

Disability Benefits

Generally active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship with the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions

The employer contribution rate is established annually under La R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRCAS), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2024, are as follows:

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

NOTE 5 – RETIREMENT PLANS (Continued)

Plan	Plan Status	Employer Contribution Rate
Appellate Law Clerks	Closed	41.30%
Appellate Law Clerks hired on or after 7/1/06	Closed	41.30%
Alcohol Tobacco Control	Closed	42.60%
Bridge Police	Closed	40.30%
Bridge Police hired on or after 7/1/06	Closed	40.30%
Corrections Primary	Closed	39.90%
Corrections Secondary	Closed	44.60%
Harbor Police	Closed	47.30%
Hazardous Duty	Open	47.00%
Judges hired before 1/1/11	Closed	45.80%
Judges hired after 12/31/10	Closed	44.70%
Judges hired on or after 7/1/15	Open	44.70%
Legislators	Closed	37.00%
Optional Retirement Plan (ORP) before 7/1/06	Closed	38.80%
Optional Retirement Plan (ORP) on or after 7/1/06	Closed	38.80%
Peace Officers	Closed	43.00%
Regular Employees hired before 7/1/06	Closed	41.30%
Regular Employees hired on or after 7/1/06	Closed	41.30%
Regular Employees hired on or after 1/1/11	Closed	41.30%
Regular Employees hired on or after 7/1/15	Open	41.30%
Special Legislative Employees	Closed	39.00%
Wildlife Agents	Closed	53.10%

City Court's contractually required composite contribution rate for LASERS for the year ended June 30, 2024, was 45.8% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the LASERS pension plan from City Court were \$25,831 for the year ended June 30, 2024.

Payable to the Pension Plan

At December 31, 2024, City Court reported a payable to LASERS of \$2,428.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the Employer reported a liability of \$147,267 for its proportionate share of the Net Pension Liability for LASERS. The Net Pension Liability was measured as of June 30, 2024, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. City Court's proportion of the Net Pension Liability was based on a projection of City Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, City Court's proportion was .002708% which was a decrease of .000048% from its proportion measured as of June 30, 2023.

CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
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NOTE 5 – RETIREMENT PLANS (Continued)

For the year ended December 31, 2024, City Court recognized pension expense for LASERS of \$24,549 plus employer's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions of (\$22,239) for a total of \$2,310 and revenues from non-employer contributing entities of \$816.

At December 31, 2024, City Court reported deferred outflows of resources and deferred inflows of resources as related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience LASERS	\$ -	\$ (651)
Changes in assumptions LASERS	1,029	-
Net difference between projected and actual earnings on pension plan investments LASERS	-	(17,559)
Changes in proportion and differences between Employer contributions and proportionate share of contributions and deferred outflows and inflows of resources LASERS	399	(2,126)
Employer contributions subsequent to the measurement date LASERS and MERS	<u>30,627</u>	<u>-</u>
Total	<u><u>32,055</u></u>	<u><u>(20,336)</u></u>

\$11,328 (LASERS) reported as deferred outflows of resources related to pensions resulting from City Court contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For year ended December 31:</u>	
2025	\$ (12,287)
2026	4,537
2027	(6,767)
2028	<u>(4,391)</u>
Total	<u><u>(18,908)</u></u>

\$19,299 (MERS) reported as deferred outflows of resources related to pensions resulting from City Court contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2024.



CITY COURT OF OPELOUSAS, LOUISIANA  
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**NOTE 5 – RETIREMENT PLANS (Continued)**

The long-term expected rate of return on pension plan investments for LASERS was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.4% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.15% for 2024. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, are summarized in the following table:

Asset Class	Expected Long-Term Real Rates of Return	2024
Cash		0.76%
Domestic equity		4.29%
International equity		5.22%
Domestic Fixed Income		2.04%
International Fixed Income		5.24%
Alternative Investments		8.19%
Total Fund		5.61%

**Discount Rate**

The discount rate for LASERS used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Employer's proportionate share of the Net Pension Liability for LASERS using the discount rate of 7.25%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Employer's proportionate share of the net pension liability	\$ 203,372	\$ 147,267	\$ 99,591

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued current LASERS Comprehensive Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

CITY COURT OF OPELOUSAS, LOUISIANA  
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**NOTE 6 – LONG-TERM OBLIGATIONS**

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

<u>Description of Debt</u>	<u>Balance 1/1/2024</u>	<u>Increase (Decrease)</u>	<u>Balance 12/31/2024</u>	<u>Due Within One Year</u>
Accrued compensated absences	\$ 17,924	\$ 4,494	\$ 22,418	\$ -
Lease Payable	9,550	(2,149)	7,401	2,301
	<u>27,474</u>	<u>2,345</u>	<u>29,819</u>	<u>2,301</u>

City Court of Opelousas entered into a lease agreement with Dell Financial Services to replace outdated server equipment on August 3, 2023. The first monthly payment was due on September 1, 2023. The agreement requires five annual payments of \$2,822.80 which are recorded in the General Fund, secured by the Server Equipment.

Maturities of long-term debt are as follows:

<u>Year Ending December 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 2,301	\$ 522	\$ 2,823
2026	2,463	360	2,823
2027	2,637	186	2,823
	<u>7,401</u>	<u>1,068</u>	<u>8,469</u>

**NOTE 7 - INTERFUND RECEIVABLES AND PAYABLES**

During the course of operations, transactions occur between funds that may result in amounts owed between funds. Those related goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements.

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 11,720	\$ 692
Custodial Fund	-	5,462
Special Revenue Fund	692	6,258
	<u>12,412</u>	<u>12,412</u>



CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024

**NOTE 8 – INTERFUND TRANSFERS**

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. There were no interfund transfer balances at December 31, 2024.

**NOTE 9 – ON BEHALF PAYMENTS**

Several employees and the City Judge of City Court of Opelousas receive payments directly from the City of Opelousas and St. Landry Parish Government. Salaries paid to these employees and the City Judge includes \$301,248 from the City of Opelousas and \$11,385 from St. Landry Parish Government. The City of Opelousas and St. Landry Parish Government also pay for fringe benefits, retirement and payroll taxes. Payments made on behalf of City Court amounted to \$34,420 for group health insurance, \$85,016 for retirement and \$5,532 for payroll taxes by the City of Opelousas and \$4,998 for retirement and \$168 for payroll taxes by St. Landry Parish Government. These expenditures have been recorded on the books of City Court and are presented in their appropriate accounts.

In addition to the expenditures recorded on the books of City Court as noted above, the City of Opelousas also made expenditures on behalf of City Court in the amount of \$27,139 for office supplies and expenses, insurance, maintenance and repairs, and detention center cost. City Court also occupies a building owned by the City of Opelousas.

**NOTE 11 – SUBSEQUENT EVENTS**

Subsequent events were evaluated through June 25, 2025 which is the date the financial statements were available to be issued. As of June 25, 2025, there were no subsequent events noted.

## REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Fines and fees				
Civil court fees	\$ 6,800	\$ 7,108	\$ 7,156	\$ 48
Court costs and fines earned	201,000	249,595	229,762	(19,833)
Criminal Court Fees	53,300	50,537	44,109	(6,428)
Probation Evaluation fees	-	88	66	(22)
Driver's school	2,900	1,616	1,570	(46)
Community service	2,100	1,245	1,334	89
Drug testing	200	265	199	(66)
Subpoena fees	4,500	4,351	3,989	(362)
JEU Application income	-	-	30	30
Photo Speed Program	60,000	73,927	72,328	(1,599)
Criminal & Traffic Record Income	12,500	97,189	96,076	(1,113)
Department of Public Safety fees	1,500	1,083	1,138	55
District Court - DWI and probation fees	42,200	24,983	22,457	(2,526)
Refunds	-	4,569	3,463	(1,106)
Administrative cost fees	20,300	20,227	17,341	(2,886)
On behalf payments				
City of Opelousas	430,000	444,565	453,355	8,790
St. Landry Parish Government	16,800	16,579	16,551	(28)
Investment earnings	80	112	110	(2)
Janitorial Reimbursements	-	2,716	2,857	141
Reimbursed expense for Judge from Civil	64,200	63,835	65,276	1,441
Reimbursed expense from Civil	-	17,615	13,211	(4,404)
Other	5,000	4,020	5,263	1,243
<b>Total Revenues</b>	<b>923,380</b>	<b>1,086,225</b>	<b>1,057,641</b>	<b>(28,584)</b>
<b>EXPENDITURES</b>				
General Government				
Current				
Accounting and auditing	65,000	66,139	64,375	1,764
Computer maintenance contracts	13,200	11,840	11,363	477
Dues and subscriptions	3,500	3,559	4,022	(463)
Insurance	5,000	3,603	7,351	(3,748)
Lease of equipment	12,900	14,688	14,608	80
Marshal's operating expenses	6,000	3,500	3,500	-
Mileage reimbursement	500	-	-	-
Miscellaneous	7,000	773	670	103
Office supplies	13,200	19,289	20,052	(763)
Printing jobs	875	-	-	-
Document storage	3,900	3,840	3,520	320
Payroll taxes	4,500	5,603	5,460	143
Salaries	206,400	221,508	227,345	(5,837)
Subpoenas	1,800	1,396	1,727	(331)
On behalf expenses				
City of Opelousas	430,000	444,565	453,355	(8,790)
St. Landry Parish Government	16,800	16,579	16,551	28
Travel and conventions	7,150	24,362	25,150	(788)

See independent auditor's report  
Continued on next page

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGET			VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL	ACTUAL	
Telephone and internet	\$ 5,200	\$ 6,651	\$ 5,177	\$ 1,474
Utilities	9,000	8,172	8,222	(50)
Bank charges	4,150	4,912	4,480	432
Restitution expense	200	-	-	-
Employees' meals	600	667	673	(6)
Legal books	6,700	9,020	10,376	(1,356)
Sanity Commissions	675	-	-	-
Retirement expense	63,500	61,192	62,721	(1,529)
Debt Service				
Principal	-	-	2,149	(2,149)
Interest	-	-	674	(674)
<u>Total Expenditures</u>	<u>887,750</u>	<u>931,858</u>	<u>953,521</u>	<u>(21,663)</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 <u>35,630</u>	 <u>154,367</u>	 104,120	 <u>(50,247)</u>
 <u>FUND BALANCE</u> , beginning of year			 <u>227,906</u>	
 <u>FUND BALANCE</u> , end of year			 <u>332,026</u>	

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND - JUDICIAL BUILDING FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Fines and Fees	\$ 48,800	\$ 37,921	\$ 38,071	\$ 150
St. Landry Parish Government Reimbursement	11,500	12,000	12,000	-
City of Opelousas Reimbursement	2,000	9,600	10,200	600
Reimbursement from Civil	7,000	6,170	6,170	-
Miscellaneous Income	200	-	-	-
<u>Total Revenues</u>	<u>69,500</u>	<u>65,691</u>	<u>66,441</u>	<u>750</u>
<u>EXPENDITURES</u>				
Bank service charges	20	20	-	20
Repairs and maintenance	69,480	57,703	53,582	4,121
<u>Total Expenditures</u>	<u>69,500</u>	<u>57,723</u>	<u>53,582</u>	<u>4,141</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>7,968</u>	<u>12,859</u>	<u>4,891</u>
<u>FUND BALANCE</u> , beginning of year			<u>28,554</u>	
<u>FUND BALANCE</u> , end of year			<u>41,413</u>	

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY COMPARISON SCHEDULE  
SPECIAL REVENUE FUND - JUVENILE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Juvenile Fines	\$ 8,250	\$ 5,482	\$ 5,252	\$ (230)
<u>Total Revenues</u>	<u>8,250</u>	<u>5,482</u>	<u>5,252</u>	<u>(230)</u>
<u>EXPENDITURES</u>				
Juvenile upkeep & expense	850	22	19	3
FINS - 27th Judicial Expense Fund	5,400	5,400	5,400	-
Marshall subpoenas	375	249	203	46
Miscellaneous	275	93	-	93
Office supplies	-	-	37	(37)
<u>Total Expenditures</u>	<u>6,900</u>	<u>5,764</u>	<u>5,659</u>	<u>105</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>1,350</u>	<u>(282)</u>	<u>(407)</u>	<u>(125)</u>
<u>FUND BALANCE</u> , beginning of year			<u>20,202</u>	
<u>FUND BALANCE</u> , end of year			<u>19,795</u>	

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY  
LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM  
FOR THE YEAR ENDED DECEMBER 31, 2024\*

<u>Year ended June 30,</u>	<u>Agency's Proportion of the Net Pension Liability (Asset)</u>	<u>Agency's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Agency's Covered Employee Payroll</u>	<u>Agency's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2024	0.00271%	\$ 147,267	\$ 56,400	261%	74.6%
2023	0.00276%	\$ 184,474	\$ 56,400	327%	68.4%
2022	0.00294%	\$ 222,256	\$ 56,400	394%	63.7%
2021	0.00295%	\$ 162,477	\$ 56,400	288%	72.8%
2020	0.00285%	\$ 235,714	\$ 56,400	418%	58.0%
2019	0.00295%	\$ 214,015	\$ 56,400	379%	62.9%
2018	0.00308%	\$ 210,327	\$ 56,300	374%	64.3%
2017	0.00313%	\$ 220,527	\$ 53,733	410%	62.5%
2016	0.00299%	\$ 234,948	\$ 53,000	443%	57.7%
2015	0.00286%	\$ 194,523	\$ 53,000	367%	62.7%

This schedule is intended to show information for 10 years.

\*The amounts presented have a measurement date of June 30.

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
SCHEDULE OF EMPLOYER CONTRIBUTIONS  
LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM  
FOR THE YEAR ENDED DECEMBER 31, 2024\*

<u>Year ended June 30,</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to Statutorily Required Contribution</u>	<u>Contribution</u>	<u>Agency's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
2024	\$ 25,831	\$ 25,831	\$ -	\$ 56,400	45.8%
2023	\$ 25,267	\$ 25,267	\$ -	\$ 56,400	48.0%
2022	\$ 24,646	\$ 24,646	\$ -	\$ 56,400	43.7%
2021	\$ 23,970	\$ 23,970	\$ -	\$ 56,400	42.5%
2020	\$ 23,914	\$ 23,914	\$ -	\$ 56,400	42.4%
2019	\$ 22,616	\$ 22,616	\$ -	\$ 56,400	40.1%
2018	\$ 25,576	\$ 22,576	\$ -	\$ 56,300	40.1%
2017	\$ 20,415	\$ 20,415	\$ -	\$ 53,733	38.0%
2016	\$ 20,148	\$ 20,148	\$ -	\$ 53,000	38.0%
2015	\$ 21,094	\$ 21,094	\$ -	\$ 53,000	39.8%

This schedule is intended to show information for 10 years.

\*The amounts presented have a measurement date of June 30.

See independent auditor's report.



CITY COURT OF OPELOUSAS, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
DECEMBER 31, 2024

BUDGET

NOTE (1) BASIS OF ACCOUNTING

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

NOTE (2) BUDGETARY PRACTICES

The Court prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The annual budget for the General Fund and Special Revenue Funds are prepared in accordance with the basis of accounting utilized by those funds.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are performed.

PENSION PLAN

There were no changes of benefit terms for the plan year ended June 30, 2024. Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability and various other factors that have an impact on the cost of the plans.

## OTHER SUPPLEMENTARY INFORMATION

## 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  
COMPARATIVE BALANCE SHEET  
GENERAL FUND  
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Cash	\$ 319,104	\$ 227,271
Investments	10,095	10,089
Due from other funds	6,258	5,582
Due from agency fund	5,462	1,653
Accounts Receivable	14,056	-
	<u>354,975</u>	<u>244,595</u>
<u>Total Assets</u>		
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 16,281	\$ 12,017
Salaries payable	4,644	3,105
Payroll taxes payable	1,332	614
Due to other funds	692	953
<u>Total Liabilities</u>	<u>22,949</u>	<u>16,689</u>
 <u>FUND BALANCE</u>		
Unassigned	332,026	227,906
<u>Total Fund Balance</u>	<u>332,026</u>	<u>227,906</u>
 <u>Total Liabilities and Fund Balance</u>	 <u>354,975</u>	 <u>244,595</u>

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
COMPARATIVE STATEMENTS OF REVENUES  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>REVENUES</u>		
Fines and Fees		
Civil court fees	\$ 7,156	\$ 6,563
Court costs and fines earned	229,762	208,562
Probation Evaluation fees	66	175
Criminal Court Funds	44,109	49,450
Driver's school	1,570	2,503
Refunds	3,463	3,005
Community service income	1,334	1,938
Drug testing	199	150
Subpoena fees	3,989	4,108
JEU Application income	30	-
Photo Speed Program	72,328	28,602
Criminal & Traffic Record Income	96,076	92,544
Department of Public Safety fees	1,138	913
District Court - DWI and probation fees	22,457	35,751
Administrative cost fees	17,341	18,741
Intergovernmental		
On behalf payments		
City of Opelousas	453,355	442,476
St. Landry Parish Government	16,551	16,800
Investment earnings	110	87
Janitorial Reimbursements	2,857	3,603
Reimbursed expense for Judge from Civil	65,276	65,563
Reimbursed expense from Civil	13,211	15,216
Cares Act Revenue	-	75,000
Other	5,263	2,648
<u>Total Revenues</u>	<u>1,057,641</u>	<u>1,074,398</u>

EXPENDITURES

General Government

Current

Accounting and auditing	64,375	58,991
Computer expense	11,363	12,906
Dues and subscriptions	4,022	2,656
Insurance	7,351	5,144
Lease of equipment	14,608	10,929
Marshal's operating expenses	3,500	5,000
Mileage reimbursement	-	162
Miscellaneous	670	1,884
Office supplies	20,052	23,215
Printing jobs	-	656

See independent auditor's report

Continued on next page

CITY COURT OF OPELOUSAS, LOUISIANA  
COMPARATIVE STATEMENTS OF REVENUES  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Document storage	\$ 3,520	\$ 3,840
Payroll taxes	5,460	4,755
Salaries	227,345	214,384
On behalf expenses		
City of Opelousas	453,355	442,476
St. Landry Parish Government	16,551	16,800
City Marshal subpoenas	1,727	2,810
Travel and conventions	25,150	18,327
Telephone and internet	5,177	4,798
Utilities	8,222	7,823
Bank charges	4,480	3,999
Employees' meals	673	319
Legal books	10,376	6,291
Retirement expense	62,721	64,347
Officer subpoenas	-	200
Capital outlay	-	13,898
Debt Service		
Principal	2,149	2,700
Interest	674	123
<u>Total Expenditures</u>	<u>953,521</u>	<u>929,433</u>
 <u>OTHER FINANCING SOURCES</u>		
Inception of lease	-	12,250
<u>Total Other Financing Sources</u>	<u>-</u>	<u>12,250</u>
 <u>NET CHANGE IN FUND BALANCE</u>		
	104,120	157,215
 <u>FUND BALANCE, beginning of year</u>	 <u>227,906</u>	 <u>70,691</u>
 <u>FUND BALANCE, end of year</u>	 <u>332,026</u>	 <u>227,906</u>
 See independent auditor's report		

### SPECIAL REVENUE FUND

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

CITY COURT OF OPELOUSAS, LOUISIANA  
COMPARATIVE BALANCE SHEET  
JUDICIAL BUILDING FUND  
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Cash	\$ 48,053	\$ 34,476
Accounts Receivable	1,500	-
<u>Total Assets</u>	<u>49,553</u>	<u>34,476</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 1,882	\$ 340
Due to General Fund	6,258	5,582
<u>Total Liabilities</u>	<u>8,140</u>	<u>5,922</u>
 <u>FUND BALANCE</u>		
Restricted	41,413	28,554
<u>Total Fund Balance</u>	<u>41,413</u>	<u>28,554</u>
 <u>Total liabilities and fund balance</u>	<u>49,553</u>	<u>34,476</u>

See independent auditor's report.



CITY COURT OF OPELOUSAS, LOUISIANA  
COMPARATIVE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
JUDICIAL BUILDING FUND  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>REVENUES</u>		
Fines and Fees	\$ 38,071	\$ 46,111
St. Landry Parish Government Reimbursement	12,000	12,400
City of Opelousas Reimbursement	10,200	3,050
Reimbursement from Civil for expenses	6,170	7,248
<u>Total Revenues</u>	<u>66,441</u>	<u>68,809</u>
<u>EXPENDITURES</u>		
Repairs and maintenance	53,582	58,690
Telephone	-	195
<u>Total Expenditures</u>	<u>53,582</u>	<u>58,885</u>
 <u>NET CHANGE IN FUND BALANCE</u>	 12,859	 9,924
 <u>FUND BALANCE, beginning of year</u>	 <u>28,554</u>	 <u>18,630</u>
 <u>FUND BALANCE, end of year</u>	 <u><u>41,413</u></u>	 <u><u>28,554</u></u>

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
COMPARATIVE BALANCE SHEET  
JUVENILE FUND  
DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Cash	\$ 19,103	\$ 19,260
Due from General Fund	692	953
<u>Total Assets</u>	<u>19,795</u>	<u>20,213</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ 11
<u>Total Liabilities</u>	<u>-</u>	<u>11</u>
 <u>FUND BALANCES</u>		
Restricted	19,795	20,202
<u>Total Fund Balances</u>	<u>19,795</u>	<u>20,202</u>
 <u>Total liabilities and fund balances</u>	<u>19,795</u>	<u>20,213</u>

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
JUVENILE FUND  
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
<u>REVENUES</u>		
Juvenile Fines	\$ 5,252	\$ 7,424
<u>Total Revenues</u>	<u>5,252</u>	<u>7,424</u>
<u>EXPENDITURES</u>		
Juvenile upkeep & expense	19	624
FINS - 27th Judicial Expense Fund	5,400	5,400
Marshall subpoenas	203	335
Office Supplies	37	-
<u>Total Expenditures</u>	<u>5,659</u>	<u>6,359</u>
<u>NET CHANGE IN FUND BALANCE</u>	(407)	1,065
<u>FUND BALANCE, beginning of year</u>	<u>20,202</u>	<u>19,137</u>
<u>FUND BALANCE, end of year</u>	<u>19,795</u>	<u>20,202</u>

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS  
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Head Name: Shaunn Caillier-Harden, Judge  
Service Period: 12 Months

<u>Purpose:</u>	<u>Amount</u>
Salary	\$ 56,400
Retirement	24,244
Insurance	3,270
Registration Fees	1,550
Convention Travel	7,667
Other (dues/memberships)	<u>3,685</u>
	<u>96,816</u>

See independent auditor's report.

CITY COURT OF OPELOUSAS, LOUISIANA  
JUSTICE SYSTEM FUNDING SCHEDULE  
DECEMBER 31, 2024

	First Six Month Period Ended 6/30/2024	Second Six Month Period Ended 12/31/2024
Beginning Balance of Amounts Collected	\$ 248,439	\$ 234,069
<b>Collections</b>		
Civil Fees	138,633	116,429
Pre-Trial Diversion Program Fees	1,156	292
Criminal Court Costs/Fees	214,097	170,599
Criminal Fines - Contempt	87,328	68,822
Criminal Fines - Other	5,312	2,785
Restitution	10	-
Probation/Parole/Supervision Fees	17,181	6,905
Service Fees	1,148	948
Collection fees	-	1,144
Other	42,905	24,744
<u>Total Collections</u>	<u>507,770</u>	<u>392,668</u>
<b>Disbursements to Governments &amp; Nonprofits</b>		
Treasurer, State of Louisiana, Civil Fees	10,380	9,221
Treasurer, State of Louisiana, Criminal Court Costs/Fees	2,665	2,174
Opelousas City Marshal, Civil Fees	14,075	12,220
Opelousas City Marshal, Criminal Court Costs/Fees	34,580	22,869
Louisiana Supreme Court, Civil Fees	176	153
Louisiana Supreme Court, Criminal Court Costs/Fees	517	424
City of Opelousas, Criminal Court Costs/Fees	20,149	14,850
27th Judicial District Judicial Expense Fund, Criminal Court Costs/Fees	13,234	10,705
27th Judicial District Criminal Court Fund, Bond Fees	24,495	19,010
26th Judicial District Public Defender, Criminal Court Costs/Fees	45,101	34,761
St. Landry Parish Government, Criminal Court Costs/Fees	33,661	27,412
Acadiana/Criminalistics Laboratory Commission, Criminal Court Costs/Fees	26,590	22,018
Department of the State of Louisiana, Civil Fees	100	100
Louisiana Department of Health and Hospitals, Criminal Court Costs/Fees	1,418	985
Louisiana Commission on Law Enforcement, Criminal Court Costs/Fees	2,673	1,778
Louisiana Department of Public Safety, Criminal Court Costs/Fees	372	378
<b>Amounts Retained by Collecting Agency</b>		
Amounts "Self-Disbursed" to City Court of Opelousas, Civil Fees	57,846	52,518
Amounts "Self-Disbursed" to City Court of Opelousas, Pre-Trial Diversion Program Fees	863	585
Amounts "Self-Disbursed" to City Court of Opelousas, Criminal Court Costs/Fees	48,774	37,635
Amounts "Self-Disbursed" to City Court of Opelousas, Criminal Fines - Contempt	86,247	66,295
Amounts "Self-Disbursed" to City Court of Opelousas, Criminal Fines - Other/Non-Contempt	5,277	3,078
Amounts "Self-Disbursed" to City Court of Opelousas, Restitution	10	-
Amounts "Self-Disbursed" to City Court of Opelousas, Probation	16,682	7,708
Amounts "Self-Disbursed" to City Court of Opelousas, Service Fees	1,184	928
Amounts "Self-Disbursed" to City Court of Opelousas, Collection Fees	-	850
Amounts "Self-Disbursed" to City Court of Opelousas, Other	41,042	24,431
<b>Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Collection/Processing Fees Paid to Third Party Entities	10,658	10,045
Civil Fee Refunds	19,853	15,720
Other Disbursements to Individuals	3,518	1,095
<u>Subtotal Disbursements/Retainage</u>	<u>522,140</u>	<u>399,946</u>
Total Ending Balance of Amounts Collected but not disbursed/Retained	234,069	226,791
Ending Balance of Amounts Collected but not Disbursed	\$ -	\$ -
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	\$ -	\$ -
Total Waivers During the Fiscal Period	\$ -	\$ -

See independent auditor's report

## RELATED REPORTS

James L. Nicholson, Jr., CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA  
Molly Fontenot Duplechain, CPA

Van L. Auld, CPA



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Retired  
Dwight Ledoux, CPA - 1998  
Joel Lanclos, Jr., CPA - 2003  
G. Kenneth Pavy, II, CPA - 2020

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Judge Shaunn Caillier-Harden  
City Court of Opelousas  
Opelousas, Louisiana

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City Court of Opelousas, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise City Court of Opelousas' basic financial statements and have issued our report thereon dated June 25, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City Court of Opelousas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City Court of Opelousas' internal control. Accordingly, we do not express an opinion on the effectiveness of City Court of Opelousas' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Honorable Judge Shaunni Caillier-Harden  
City Court of Opelousas

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City Court of Opelousas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*John S. Dowling & Company*  
Opelousas, Louisiana  
June 25, 2025



CITY COURT OF OPELOUSAS, LOUISIANA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED DECEMBER 31, 2024

Section I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of City Court of Opelousas.
2. No significant deficiencies and no material weakness relating to the audit of the financial statements were reported.
3. No instances of material noncompliance relating to the audit of the financial statements were reported.
4. No management letter was issued.
5. There was no single audit required under The Uniform Guidance.

Section II – INTERNAL CONTROL AND COMPLIANCE TO THE FINANCIAL STATEMENTS

No findings

Section III – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

Section IV – MANAGEMENT LETTER

N/A

CITY COURT OF OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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

Internal Control

No findings.

Compliance

2023-1 Budget Amendment

RESOLVED

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings.

James L. Nicholson, Jr., CPA  
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**INDEPENDENT ACCOUNTANT'S REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Judge Shaunn Caillier-Harden  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024, through December 31, 2024. City Court of Opelousas' management is responsible for those C/C areas identified in the SAUPs.

City Court of Opelousas has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024, through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**4) Collections (excluding electronic funds transfers)**

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*Obtained a listing of deposit sites for the fiscal period and management's representation that the listing was complete.*

- A. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*Obtained a listing of collection locations and management's representation that the listing is complete.*

- i. Employees responsible for cash collections do not share cash drawers/registers;  
*No exceptions noted.*
- ii. Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;  
*No exceptions noted.*
- iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and  
*No exceptions noted.*

To the Honorable Judge Shaunn Caillier-Harden  
and the Louisiana Legislative Auditor:

- iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

*No exceptions noted.*

- B. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

*No exceptions noted.*

- C. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliation procedure #3A under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- i. Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exceptions noted.*

- iii. Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

- iv. Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

*Of the 10 deposits selected, 3 deposits were not deposited within one business day of receipt.*

- v. Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

We were engaged by City Court of Opelousas to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of City Court of Opelousas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*John L. Dowling & Company*  
Opelousas, Louisiana  
June 25, 2025

CITY COURT OF OPELOUSAS, LOUISIANA  
FOR THE YEAR ENDED DECEMBER 31, 2024

Management's responses to the statewide agreed-upon procedures exceptions:

**Collections**

4(d)(iv) Observe the deposit was made within one business day of receipt at the collection location.

Management's response: For the three deposits, it takes more than one day for each one to be deposited due to various personnel performing adequate segregation of duties.