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CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2001

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Release Date 8/14/02

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Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Cart, CPA
 Michael A. Roy, CPA

Lisa T. Manuel, CPA



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 1998

INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Kenneth Boagni, Jr.
 City Court of Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of City Court of Opelousas, Louisiana, as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of City Court's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of City Court of Opelousas, Louisiana, as of December 31, 2001, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 11, 2002 on our consideration of City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

To the Honorable Judge Kenneth Boagni, Jr.
City Court of Opelousas, Louisiana
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Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Prior Year Findings is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of City Court of Opelousas, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Company

Opelousas, Louisiana
June 11, 2002

FINANCIAL SECTION

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2001

ASSETS	GOVERNMENTAL FUND TYPES				ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE	AGENCY FUND	GENERAL	LONG-TERM DEBT	2001	2000
	GENERAL FUND	SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE	AGENCY FUND	GENERAL	LONG-TERM DEBT	ACTUAL	ACTUAL
Cash	\$61,361	\$3,252	\$87,862				\$152,475	\$213,205
Investments	241,464		116,345				357,809	340,221
NSF checks	3,374						3,374	3,230
Due from other funds	14,579						14,579	10,452
Accounts receivable	13,522	4,167	39,890				57,579	50,521
Accrued interest receivable	273		337				610	3,685
Prepaid taxes	112						112	
Parking lot and building improvements							6,258	6,258
Office furniture and equipment				\$6,258			158,902	158,903
Automobiles				158,902			28,390	19,808
Mobile radio system				28,390			12,543	12,543
Mobile phones				12,543			912	912
Amount to be provided by general revenues						\$52,561	52,561	51,692
Total assets	334,685	7,419	244,434	207,005	52,561	846,104	871,430	871,430

This statement continued on next page.

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
DECEMBER 31, 2001

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			ACCOUNT GROUPS			TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE	GENERAL	GENERAL	LONG-TERM DEBT	(MEMORANDUM ONLY)	
	AGENCY FUND	FIXED ASSETS	AGENCY FUND	FIXED ASSETS	LONG-TERM DEBT	2001	2000	ACTUAL
LIABILITIES								
Accounts payable	\$3,621	\$2,700				\$6,321	\$9,089	
Due to other funds			\$14,579			14,579	10,452	
Payroll taxes payable	1,422					1,422	1,110	
Due to others	23,978		229,855			253,833	277,439	
Accrued compensated absences	6,758			\$8,297		15,055	15,189	
Accrued compensatory pay	19,744			44,264		44,264	42,793	
Deferred assessed fines	121,223					19,744	19,744	
Prepaid unassessed fines						121,223	187,398	
Amount due to others for restitution	5,723					5,723	5,723	
<u>Total liabilities</u>	<u>182,469</u>	<u>2,700</u>	<u>244,434</u>	<u>-0-</u>	<u>52,561</u>	<u>482,164</u>	<u>568,937</u>	
FUND EQUITY								
Investment in General Fixed Assets				\$207,005		207,005	198,424	
Fund balance - reserved for Juvenile Docket	32,011					32,011	28,410	
State Grant		4,719				4,719	8,519	
Fund balance - unreserved	120,205					120,205	67,140	
<u>Total fund equity</u>	<u>152,216</u>	<u>4,719</u>	<u>-0-</u>	<u>207,005</u>	<u>-0-</u>	<u>363,940</u>	<u>302,493</u>	
<u>Total liabilities and fund equity</u>	<u>334,685</u>	<u>7,419</u>	<u>244,434</u>	<u>207,005</u>	<u>52,561</u>	<u>846,104</u>	<u>871,430</u>	

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE</u>	
	<u>(Memorandum</u>		<u>FUND</u>	
	<u>Only)</u>		<u>(Memorandum</u>	
	2001	2000	2001	2000
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
<u>REVENUES</u>				
Charges for services				
Civil suits - operating fees		\$6,290		
Fines and fees				
Court costs and fines earned	\$711,039	612,638		
Drivers' school	19,453	22,166		
Juvenile fines	3,140	2,317		
Community service income	14,306	11,430		
Drug testing	325	410		
Bond forfeiture	19,460	17,752		
Department of Public Safety fees	3,450			
District Court - DWI and probation fees	14,325			
Intergovernmental revenue				
Grant from Louisiana Children's Cabinet			\$25,000	\$25,000
Interest earned	11,927	14,946		
Miscellaneous				
Other	<u>1,867</u>	<u>991</u>		
<u>Total revenues</u>	<u>799,292</u>	<u>688,940</u>	<u>25,000</u>	<u>25,000</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Accounting and auditing	10,025	9,425		
Care of and program for juveniles	238	370		
Computer expense	2,775	1,511		
Computer maintenance contracts		6,000		
Repairs and maintenance	2,240	2,407		
Dues and subscriptions	3,991	2,192		
Insurance	14,729	14,462		
Lease of automobiles	10,695	13,799		
Marshall's operating expenses	5,160	5,160		
Miscellaneous	1,426	239		
Office supplies	4,655	6,068		10
Payroll taxes	17,143	16,270		
Salaries	221,712	209,731		
Compensated absences	468	435		
Subpoenas	11,627	1,677		
Travel and conventions	19,316	12,743		
Telephone	2,596	3,149		
Auto repairs and maintenance	2,666	1,762		
Legal expense		5,784		

This statement continued on next page.

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE</u>	
	<u>(Memorandum</u>		<u>FUND</u>	
	<u>Only)</u>		<u>(Memorandum</u>	
	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
<u>EXPENDITURES (Continued)</u>				
Uniforms	\$522	\$4,318		
Bank charges	205	12		
Restitution expense	75	475		
Employees' meals	1,824	682		
Legal books	50	2,971		
Drug testing	526			
Retirement expense	3,322	3,833		
Coordination service fees			\$18,000	\$18,000
Transfer to City Court of Eunice			10,800	10,800
Allocation of court cost				
City Marshall	113,870	103,900		
St. Landry Parish Indigent Fund	48,881	52,122		
Acadiana Criminalistics Laboratory	20,985	19,864		
District Attorney	36,371	38,527		
City Treasurer	118,234	96,817		
Police Jury	6,022	6,961		
LA Commission of Law Enforcement	6,643	6,824		
District Attorney - 12% Fund	821	949		
Crime victims	10,463	11,423		
State DWI machine fee	1,525	1,575		
City test fee	3,041	3,150		
Supreme Court CMIS cost	6,757	6,961		
Act 654	2,785	3,230		
District Attorney - worthless				
check fee	5,665	7,950		
City Marshall - bond forfeiture	4,665	3,407		
District Attorney - bond forfeiture	4,665	3,407		
Indigent Defender Board - bond				
forfeiture	4,665	3,407		
Capital outlay				
Office furniture and equipment	<u>8,582</u>	<u>36,992</u>		
<u>Total expenditures</u>	<u>742,626</u>	<u>732,941</u>	<u>28,800</u>	<u>28,810</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u>				
<u>(UNDER) EXPENDITURES</u>	56,666	(44,001)	(3,800)	(3,810)
<u>FUND BALANCES, beginning of year</u>	<u>95,550</u>	<u>139,551</u>	<u>8,519</u>	<u>12,329</u>
<u>FUND BALANCES, end of year</u>	<u>152,216</u>	<u>95,550</u>	<u>4,719</u>	<u>8,519</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

	GENERAL FUND		SPECIAL REVENUE FUND		TOTALS (Memorandum Only) Actual
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>REVENUES</u>					
Charges for services	\$6,000				
Civil suits - operating fees			\$ (6,000)		
Fines and fees					
Court costs and fines earned	640,000	\$711,039	71,039		\$711,039
Drivers' school	18,000	19,453	1,453		19,453
Juvenile fines	2,300	3,140	840		3,140
Community service income	11,500	14,306	2,806		14,306
Drug testing	500	325	(175)		325
Bond forfeiture	13,150	19,460	6,310		19,460
Department of Public Safety fees		3,450	3,450		3,450
District Court - DWI and probation fees		14,325	14,325		14,325
Intergovernmental revenue				\$25,000	25,000
Grant from Louisiana Children's Cabinet	12,000	11,927	(73)		11,927
Interest earned					25,000
Miscellaneous	1,000	1,867	867		1,867
Other	704,450	799,292	94,842		824,292
<u>Total revenues</u>				<u>25,000</u>	<u>25,000</u>
					<u>-0-</u>

EXPENDITURES

General Government					
Current					
Accounting and auditing	9,500	10,025	(525)		10,025
Care of and program for juveniles	3,000	238	2,762		238
Computer expense	3,000	2,775	225		2,775
Computer maintenance contracts	4,500	2,240	4,500		2,240
Repairs and maintenance	3,000	3,991	760		3,991
Dues and subscriptions	4,000	14,729	9		14,729
Insurance	16,000	10,695	1,271		10,695
Lease of automobiles	14,000	5,160	3,305		5,160
Marshall's operating expenses	5,400	1,426	240		1,426
Miscellaneous	1,000	4,655	(426)		4,655
Office supplies	6,000	17,143	1,345		17,143
Payroll taxes	17,000	221,712	(143)		221,712
Salaries	212,000	468	(9,712)		468
Compensated absences	500	11,627	32		11,627
Subpoenas	10,000	19,316	(1,627)		19,316
Travel and conventions	19,000	2,596	(316)		2,596
Telephone	2,500	2,666	(96)		2,666
Auto repairs and maintenance	1,800	5,500	(866)		5,500
Legal expense	5,500	522	478		522
Uniforms	1,000	205	105		205
Bank charges	100	75	25		75
Restitution expense	400	1,824	(324)		1,824
Employees' meals	1,500				
				10	10

This statement continued on next page.

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2001

	GENERAL FUND		SPECIAL REVENUE FUND		TOTALS (Memorandum Only) Actual
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>EXPENDITURES (Continued)</u>					
Legal books	\$2,750	\$50			\$50
Drug testing	1,000	526			526
Retirement expense	3,900	3,322			3,322
Coordination service fees			\$18,000	\$18,000	18,000
Transfer to City Court of Eunice			10,800	10,800	10,800
Allocation of court cost					
City Marshall	112,000	113,870			113,870
St. Landry Parish Indigent Fund	51,000	48,881			48,881
Acadiana Criminalistics Laboratory	20,000	20,985			20,985
District Attorney	38,600	36,371			36,371
City Treasurer	120,000	118,234			118,234
Police Jury	6,000	6,022			6,022
LA Commission of Law Enforcement	6,900	6,643			6,643
District Attorney - 12% Fund	950	821			821
Crime victims	11,000	10,463			10,463
State DWI machine fee	1,575	1,525			1,525
City test fee	3,150	3,041			3,041
Supreme Court CMTS cost	7,000	6,757			6,757
Act 654	3,250	2,785			2,785
Probation fees - court costs	5,500	5,500			
District Attorney - worthless					
check fee	6,000	5,665			5,665
City Marshall - bond forfeiture	3,400	4,665			4,665
District Attorney - bond forfeiture	3,400	4,665			4,665
Indigent Defender Board - bond					
forfeiture	3,400	4,665			4,665
Capital outlay					
Office furniture and equipment	40,000	8,582			8,582
Total expenditures	791,475	742,626	28,810	28,800	771,426
EXCESS (DEFICIENCY) OF REVENUES OVER	(87,025)	56,666	(3,810)	(3,800)	52,866
(UNDER) EXPENDITURES		143,691		10	
FUND BALANCES, beginning of year		95,550		8,519	104,069
FUND BALANCES, end of year		152,216		4,719	156,935

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies and practices.

A. The Reporting Entity

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the primary government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

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

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

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 set rates or charges without approval of any other government and it can issue bonded debt without approval of any other government.

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

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

B. Basis of Presentation

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

C. Fund Accounting

City Court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of City Court are classified as governmental and agency funds. Governmental funds account for City Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of City Court include:

General Fund

The General Fund is the general operating fund of City Court of Opelousas, Louisiana. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Fund

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

The Special Revenue Fund of City Court of Opelousas is used to account for the proceeds received through a grant from the State of Louisiana Children's Cabinet for the families in need of services program.

Agency Fund

The Agency Fund type is used to account for assets held by a government in a trustee or agent capacity for others. Agency funds generally serve as clearing accounts. City Court's Agency Fund is as follows:

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

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

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental fund is maintained on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The following practices are used in recording revenues and expenditures:

Revenues

Court cost revenue is recorded upon completion of collection. Interest income on investments is recorded when the investments have matured and the income is available. Fines are recorded when assessed and full payment is received. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt which is recognized when due.

Expenditures for insurance and similar services, which extend over more than one accounting period, are accounted for as expenditures in the period of acquisition.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of year-end unless significant.

E. Encumbrances

City Court does not employ the encumbrance system of accounting.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

F. Budget

City Court legally adopted a budget for the General and Special Revenue Funds for the year ended December 31, 2001. The budget for the General and Special Revenue Funds is prepared on a modified accrual basis. At year-end all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year.

G. Cash

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

H. Investments

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

Louisiana statutes authorize City Court to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment. Investments are time deposits that are stated at cost, which approximates market. City Court's policy generally is to invest in 6 month and 1 year certificates of deposit.

I. General Fixed Assets and General Long-term Debt

Fixed assets used in governmental fund type operations that have an estimated useful life greater than one year (General Fixed Assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Fixed assets are recorded as expenditures at the time purchased and the related assets are capitalized in the general fixed assets account group. General fixed assets provided by the City of Opelousas are not recorded within the General Fixed Assets Account Group. No depreciation has been provided on General Fixed Assets. Expenditures for infrastructure assets are not incurred by City Court. City Court does not capitalize interest costs incurred on fixed assets. All fixed assets are valued at historical cost. Legal books are not capitalized.

Long-term obligations expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

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

J. Annual Sick Leave

All annual leave accumulated in 2001 was converted to sick leave on December 31, 2001. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by City Court of Opelousas, Louisiana, and dividing that amount by 160 hours. Accrued compensated absences are accounted for in the General Fund for the amount of hours of sick leave earned in one year. Any hours over this amount are accounted for in the General Long-term Debt Account Group.

K. Compensatory Time

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

L. Accounts Receivable

The accounts receivable account represents fines that are assessed but have not been collected. City Court's policy is to record revenue upon completion of collection. The deferred assessed fine account represents fines that are assessed but not completely collected. The prepaid unassessed fine account represents fines that are not assessed but partial payment has been received.

M. Bad Debts

City Court of Opelousas, Louisiana, does not record bad debts and has not established an allowance for bad debts because it is their policy to record fines assessed upon completion of collection. Fines assessed but uncollected, comprise the balance in accounts receivable.

N. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

O. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE (2) - CASH

Cash consists of cash on hand, demand deposits and passbook savings accounts. At December 31, 2001, the carrying amount of City Court's deposits was \$152,475 and the bank balance of cash was \$155,628. The carrying amounts and bank balances of investments were the same amount, which was \$357,809. The bank balances of the checking accounts and the investments of certificates of deposit were secured by federal depository insurance and by securities that are pledged as collateral. Approximately \$123,441 was collateralized by securities held by the pledging financial institution in City Court's name.

NOTE (3) - CHANGES IN GENERAL FIXED ASSETS

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

	<u>Balance</u> <u>1/1/01</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/01</u>
Office furniture and equipment	\$158,903		\$1	\$158,902
Automobiles	19,808	\$8,582		28,390
Mobile phones	912			912
Mobile radio system	12,543			12,543
Parking lot and building improvements	<u>6,258</u>	<u> </u>	<u>—</u>	<u>6,258</u>
<u>Totals</u>	<u>198,424</u>	<u>8,582</u>	<u>1</u>	<u>207,005</u>

The land and building in which City Court of Opelousas, Louisiana operates are provided by and currently owned by the City of Opelousas, Louisiana.

NOTE (4) - RETIREMENT PLANS

Plan Description

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

Funding Policy

Contributions to LASERS include employee contributions of 11.5% of salary and employer contributions at a rate which is redetermined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal year ending June 30, 2002 is 13%, for fiscal year ended June 30, 2001 was 12.3%, and for fiscal year ended June 30, 2000 was 13%.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2001

NOTE (4) - RETIREMENT PLANS (Continued)

Retirement Plans

The City Court's employer contributions for the years ended December 31, 2001, 2000, and 1999 were \$3,322, \$3,833, and \$3,742, respectively. The City Judge's employee contributions for the years ended December 31, 2001, 2000, and 1999 were \$2,938, \$3,485, and \$3,485, respectively.

NOTE (5) - LEASES

In May, 1997, City Court entered into an operating lease for a new automobile. The operating lease is for 36 months with monthly payments of \$539. At the end of the lease, City Court has the option to purchase the automobile. In May, 2000, the lease agreement was extended for an additional 12 months. In August, 2001, City Court bought the automobile for \$8,582.

In September, 1999, City Court entered into an operating lease for a new automobile. The operating lease is for 36 months with monthly payments of \$564. At the end of the lease, City Court has the option to purchase the automobile.

Automobile rental expense shown for 2001 is \$10,695.

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

2002	\$4,512
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NOTE (6) - CHANGES IN GENERAL LONG-TERM DEBT

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

<u>Description of Debt:</u>	<u>Balance</u> <u>1/1/01</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>12/31/01</u>
Accrued compensatory pay	\$42,793	\$1,471	\$44,264
Accrued compensated absences	<u>8,899</u>	<u>(602)</u>	<u>8,297</u>
	<u>51,692</u>	<u>869</u>	<u>52,561</u>

NOTE (7) - INTERFUND RECEIVABLE, PAYABLE

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$14,579	
Agency Fund		\$14,579

NOTE (8) - DUE TO OTHERS - AGENCY FUND

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

RELATED REPORT

Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Cart, CPA
 Michael A. Roy, CPA

Lisa T. Manuel, CPA



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

John S. Dowling, CPA
 1904-1984

Retired

Harold Dupre, CPA
 1996
 John Newton Stout, CPA
 1998
 Dwight Ledoux, CPA
 1998

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

To the Honorable Judge Kenneth Boagni, Jr.
 City Court of Opelousas, Louisiana

We have audited the general purpose financial statements of City Court of Opelousas, Louisiana, as of and for the year ended December 31, 2001, and have issued our report thereon dated June 11, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

To the Honorable Judge Kenneth Boagni, Jr.
City Court of Opelousas, Louisiana
Page 2

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

John S. Dowling & Company

Opelousas, Louisiana

June 11, 2002

SUPPLEMENTARY INFORMATION

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2001

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

2000 - 1. Budget Adoption
Corrective Action Taken.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

None