

RECEIVED
100
03 2003 10:45

CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2002

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

Release Date 7-16-03

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-2
 <u>FINANCIAL SECTION</u>	
Combined Balance Sheet - All Fund Types and Account Groups	3-4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	5-6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds	7-8
Notes to Financial Statements	9-16
 <u>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS</u>	
General Fund -	17
Balance Sheet	18
Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual	19-20
Special Revenue Fund -	21
Balance Sheet	22
Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual	23
Agency Fund -	24
Balance Sheet	25
 <u>RELATED REPORT</u>	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	26-27
 <u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Prior Year Findings	28

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

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, 2002, 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, 2002, 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 May 30, 2003 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
Page 2

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 and the financial statements of individual funds are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of City Court of Opelousas, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Company

Opelousas, Louisiana
May 30, 2003

FINANCIAL SECTION

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2002

	<u>GOVERNMENTAL FUND TYPES</u>			<u>FIDUCIARY</u>			<u>ACCOUNT GROUPS</u>			<u>TOTALS</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>FUND TYPE</u>	<u>AGENCY FUND</u>	<u>GENERAL</u>	<u>FIXED ASSETS</u>	<u>LONG-TERM DEBT</u>	<u>2002 ACTUAL</u>	<u>2001 ACTUAL</u>	<u>(MEMORANDUM ONLY)</u>	
<u>ASSETS</u>											
Cash	\$69,536	\$3,986	\$112,099					\$185,621	\$152,475		
Investments	245,940		120,623					366,563	357,809		
NSF checks	3,537							3,537	3,374		
Due from other funds	18,690							18,690	14,579		
Due from other governments	420							420			
Accounts receivable	13,522	2,083	41,379					56,984	57,579		
Accrued interest receivable	283		242					525	610		
Prepaid taxes									112		
Parking lot and building improvements						\$7,778		7,778	6,258		
Office furniture and equipment						160,807		160,807	158,902		
Automobiles						28,390		28,390	28,390		
Mobile radio system						12,543		12,543	12,543		
Mobile phones						912		912	912		
Amount to be provided by general revenues								55,356	52,561		
Total assets	351,928	6,069	274,343		210,430			898,126	846,104		

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, 2002

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			FIDUCIARY		ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUND	AGENCY FUND	GENERAL	FIXED ASSETS	LONG-TERM DEBT	(MEMORANDUM ONLY)		
							2002	2001	ACTUAL
<u>LIABILITIES</u>									
Accounts payable	\$4,406	\$3,250					\$7,656	\$6,321	
Due to other funds			\$18,690				18,690	14,579	
Payroll taxes payable	1,467						1,467	1,422	
Due to others	32,248		255,653				287,901	253,833	
Accrued compensated absences	7,270				\$9,809		17,079	15,055	
Accrued compensatory pay					45,547		45,547	44,264	
Deferred assessed fines	19,744						19,744	19,744	
Prepaid unassessed fines	120,932						120,932	121,223	
Amount due to others for restitution	5,723						5,723	5,723	
<u>Total liabilities</u>	<u>191,790</u>	<u>3,250</u>	<u>274,343</u>	<u>-0-</u>	<u>55,356</u>		<u>524,739</u>	<u>482,164</u>	
<u>FUND EQUITY</u>									
Investment in General Fixed Assets				\$210,430			210,430	207,005	
Fund balance - reserved for									
Juvenile Docket	30,772						30,772	32,011	
State Grant		2,819					2,819	4,719	
Fund balance - unreserved	129,366						129,366	120,205	
<u>Total fund equity</u>	<u>160,138</u>	<u>2,819</u>	<u>-0-</u>	<u>210,430</u>	<u>-0-</u>		<u>373,387</u>	<u>363,940</u>	
<u>Total liabilities and fund equity</u>	<u>351,928</u>	<u>6,069</u>	<u>274,343</u>	<u>210,430</u>	<u>55,356</u>		<u>898,126</u>	<u>846,104</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, 2002

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	<u>2002</u>	<u>(Memorandum</u>	<u>2002</u>	<u>(Memorandum</u>
		<u>Only)</u>		<u>Only)</u>
	<u>ACTUAL</u>	<u>2001</u>	<u>ACTUAL</u>	<u>2001</u>
		<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Charges for services				
Civil suits - operating fees				
Fines and fees				
Court costs and fines earned	\$683,766	\$711,039		
Drivers' school	27,461	19,453		
Juvenile fines	3,480	3,140		
Community service income	13,681	14,306		
Drug testing	25	325		
Bond forfeiture	2,885	19,460		
Department of Public Safety fees	3,080	3,450		
District Court - DWI and probation fees	13,631	14,325		
Intergovernmental revenue				
Grant from Louisiana Children's Cabinet			\$25,000	\$25,000
Interest earned	5,511	11,927		
Miscellaneous				
Other	3,274	1,867		
Sale of assets	75			
<u>Total revenues</u>	<u>756,869</u>	<u>799,292</u>	<u>25,000</u>	<u>25,000</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Accounting and auditing	10,175	10,025		
Care of and program for juveniles	441	238		
Computer expense	85	2,775		
Repairs and maintenance	684	2,240		
Dues and subscriptions	1,507	3,991		
Insurance	14,871	14,729		
Lease of telephone system	2,293			
Lease of automobiles	5,012	10,695		
Marshall's operating expenses	4,820	5,160		
Miscellaneous	894	1,426		
Office supplies	4,720	4,655		
Payroll taxes	17,773	17,143		
Salaries	230,402	221,712		
Compensated absences	511	468		
Subpoenas	10,515	11,627		
Travel and conventions	18,449	19,316		
Telephone	1,744	2,596		
Auto repairs and maintenance	6,368	2,666		
Legal expense	151			

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, 2002

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUND</u>	
	<u>(Memorandum Only)</u>		<u>(Memorandum Only)</u>	
	<u>2002</u>	<u>2001</u>	<u>2002</u>	<u>2001</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
<u>EXPENDITURES (Continued)</u>				
Uniforms	\$7,304	\$522		
Bank charges	1,075	205		
Restitution expense		75		
Employees' meals	3,181	1,824		
Legal books	3,114	50		
Drug testing		526		
Retirement expense	3,434	3,322		
Coordination service fees			\$18,000	\$18,000
Transfer to City Court of Eunice			8,900	10,800
Allocation of court cost				
City Marshall	111,740	113,870		
St. Landry Parish Indigent Fund	45,456	48,881		
Acadiana Criminalistics Laboratory	18,797	20,985		
District Attorney	32,998	36,371		
City Treasurer	128,140	118,234		
Police Jury	19,769	6,022		
LA Commission of Law Enforcement	6,178	6,643		
District Attorney - 12% Fund	2,703	821		
Crime victims	9,975	10,463		
State DWI machine fee	1,375	1,525		
City test fee	2,750	3,041		
Supreme Court CMIS cost	6,298	6,757		
Act 654	2,575	2,785		
District Attorney - worthless check fee	3,889	5,665		
City Marshall - bond forfeiture	1,043	4,665		
District Attorney - bond forfeiture	800	4,665		
Indigent Defender Board - bond forfeiture	1,043	4,665		
Capital outlay				
Office furniture and equipment	3,895	8,582		
<u>Total expenditures</u>	<u>748,947</u>	<u>742,626</u>	<u>26,900</u>	<u>28,800</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	7,922	56,666	(1,900)	(3,800)
<u>FUND BALANCES, beginning of year</u>	<u>152,216</u>	<u>95,550</u>	<u>4,719</u>	<u>8,519</u>
<u>FUND BALANCES, end of year</u>	<u>160,138</u>	<u>152,216</u>	<u>2,819</u>	<u>4,719</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 (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND		SPECIAL REVENUE FUND		TOTALS (Memorandum Only) Actual
	BUDGET	ACTUAL	BUDGET	ACTUAL	
EXPENDITURES (Continued)					
Legal books	\$3,000	\$3,114			\$3,114
Drug testing	1,000				
Retirement expense	4,000	3,434			3,434
Coordination service fees			\$18,000	\$18,000	18,000
Transfer to City Court of Eunice			10,800	8,900	8,900
Allocation of court cost				\$1,900	
City Marshall	118,000	111,740			111,740
St. Landry Parish Indigent Fund	52,000	45,456			45,456
Acadiana Criminalistics Laboratory	21,000	18,797			18,797
District Attorney	38,000	32,998			32,998
City Treasurer	124,000	128,140			128,140
Police Jury	17,000	19,769			19,769
LA Commission of Law Enforcement	8,000	6,178			6,178
District Attorney - 12th Fund	2,500	2,703			2,703
Crime victims	12,000	9,975			9,975
State DWI machine fee	1,800	1,375			1,375
City test fee	8,000	2,750			2,750
Supreme Court CMIS cost	7,000	6,298			6,298
Act 654	3,500	2,575			2,575
Probation fees - court costs	6,000				
District Attorney - worthless check fee	7,000	3,889			3,889
City Marshall - bond forfeiture	1,500	1,043			1,043
District Attorney - bond forfeiture	1,500	800			800
Indigent Defender Board - bond forfeiture	1,500	1,043			1,043
Capital outlay					
Office furniture and equipment	25,000	3,895			3,895
Total expenditures	825,900	748,947	28,810	26,900	775,847
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(72,400)	7,922	(3,810)	(1,900)	6,022
FUND BALANCES, beginning of year		152,216		4,719	156,935
FUND BALANCES, end of year		160,138		2,819	162,957

The accompanying notes are an integral part of this statement.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

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, 2002

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, 2002

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, 2002

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, 2002. The budget for the General and Special Revenue Funds is prepared on a modified accrual basis. At year-end all appropriations lapse. The budget amounts shown in the financial statements are the final authorized amounts as revised for the year.

G. Cash

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

H. Investments

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

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

I. General Fixed Assets and General Long-term Debt

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

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

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

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

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

J. Annual Sick Leave

All annual leave accumulated in 2002 was converted to sick leave on December 31, 2002. Sick leave is paid upon retirement or death, up to a maximum of 240 hours at a rate computed by taking the current monthly salary provided by City Court of Opelousas, Louisiana, and dividing that amount by 160 hours. Accrued compensated absences are accounted for in the General Fund for the amount of hours of sick leave earned in one year. Any hours over this amount are accounted for in the General Long-term Debt Account Group.

K. Compensatory Time

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

L. 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, 2002

NOTE (2) - CASH

Cash consists of cash on hand, demand deposits and passbook savings accounts. At December 31, 2002, the carrying amount of City Court's deposits was \$185,621 and the bank balance of cash was \$205,064. The carrying amounts and bank balances of investments were the same amount, which was \$366,563. 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 \$154,432 was collateralized by securities held by the pledging financial institutions in City Court's name.

NOTE (3) - CHANGES IN GENERAL FIXED ASSETS

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

	<u>Balance</u> <u>1/1/02</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/02</u>
Office furniture and equipment	\$158,902	\$2,375	\$470	\$160,807
Automobiles	28,390			28,390
Mobile phones	912			912
Mobile radio system	12,543			12,543
Parking lot and building improvements	<u>6,258</u>	<u>1,520</u>	<u>—</u>	<u>7,778</u>
<u>Totals</u>	<u>207,005</u>	<u>3,895</u>	<u>470</u>	<u>210,430</u>

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

NOTE (4) - RETIREMENT PLANS

Plan Description

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

Funding Policy

Contributions to LASERS include employee contributions of 11.5% of salary and 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, 2003 is 14.1%, for fiscal year ended June 30, 2002 was 13%, and for fiscal year ended June 30, 2001 was 12.3%.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE (4) - RETIREMENT PLANS (Continued)

Funding Policy - Continued

The City Court's employer contributions for the years ended December 31, 2002, 2001, and 2000 were \$3,434, \$3,322, and \$3,833, respectively. The City Judge's employee contributions for the years ended December 31, 2002, 2001, and 2000 were \$3,205, \$2,938, and \$3,485, respectively.

NOTE (5) - LEASES

In September, 1999, City Court entered into an operating lease for a new automobile. The operating lease is for 36 months with monthly payments of \$564. At the end of the lease in September, 2002, City Court decided to renew the lease instead of purchasing the automobile. The new operating lease is for 12 months with monthly payments of \$531. At the end of the lease, City Court has the option to renew the lease for another year.

Automobile rental expense shown for 2002 is \$5,012.

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

2003	\$4,778
------	---------

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

Telephone rental expense shown for 2002 is \$2,293.

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

2003	\$6,425
2004	6,425
2005	6,425
2006	6,425
2007	4,818

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

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

<u>Description of Debt</u>	<u>Balance</u> <u>1/1/02</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>12/31/02</u>
Accrued compensatory pay	\$44,264	\$1,283	\$45,547
Accrued compensated absences	<u>8,297</u>	<u>1,512</u>	<u>9,809</u>
	<u>52,561</u>	<u>2,795</u>	<u>55,356</u>

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE (7) - INTERFUND RECEIVABLE, PAYABLE

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$18,690	
Agency Fund		\$18,690

NOTE (8) - DUE TO OTHERS - AGENCY FUND

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

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

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

CITY COURT OF OPELOUSAS, LOUISIANA
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2002 AND 2001

	<u>2002</u>	<u>2001</u>
<u>ASSETS</u>		
Cash	\$69,536	\$61,361
Investments	245,940	241,464
NSF checks	3,537	3,374
Due from other funds	18,690	14,579
Due from other governments	420	
Accounts receivable	13,522	13,522
Accrued interest receivable	283	273
Prepaid taxes	<u>112</u>	<u>112</u>
<u>Total assets</u>	<u>351,928</u>	<u>334,685</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$4,406	\$3,621
Payroll taxes payable	1,467	1,422
Due to others	32,248	23,978
Accrued compensated absences	7,270	6,758
Deferred assessed fines	19,744	19,744
Prepaid unassessed fines	120,932	121,223
Amount due to others for restitution	<u>5,723</u>	<u>5,723</u>
<u>Total liabilities</u>	<u>191,790</u>	<u>182,469</u>
 <u>FUND EQUITY</u>		
Fund balance - reserved for Juvenile Docket	30,772	32,011
Fund balance - unreserved	<u>129,366</u>	<u>120,205</u>
<u>Total fund equity</u>	<u>160,138</u>	<u>152,216</u>
<u>Total liabilities and fund equity</u>	<u>351,928</u>	<u>334,685</u>

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>DECEMBER 31, 2002</u>			<u>DECEMBER 31,</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>2001</u> <u>Actual</u>
<u>REVENUES</u>				
Fines and fees				
Court costs and fines earned	\$685,000	\$683,766	\$(1,234)	\$711,039
Driver's school	25,000	27,461	2,461	19,453
Juvenile fines	3,500	3,480	(20)	3,140
Community service income	14,000	13,681	(319)	14,306
Drug testing	500	25	(475)	325
Bond forfeiture	1,500	2,885	1,385	19,460
Department of Public Safety fees		3,080	3,080	3,450
District Court - DWI and probation fees		13,631	13,631	14,325
Interest earned	14,000	5,511	(8,489)	11,927
Miscellaneous				
Other	10,000	3,274	(6,726)	1,867
Sale of assets		75	75	
<u>Total revenues</u>	<u>753,500</u>	<u>756,869</u>	<u>3,369</u>	<u>799,292</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Accounting and auditing	10,000	10,175	(175)	10,025
Care of and program for juveniles	4,500	441	4,059	238
Computer expense	2,000	85	1,915	2,775
Computer maintenance contracts	2,500		2,500	
Repairs and maintenance	3,000	684	2,316	2,240
Dues and subscriptions	4,000	1,507	2,493	3,991
Insurance	17,500	14,871	2,629	14,729
Lease of automobiles	8,000	5,012	2,988	10,695
Lease of telephone system		2,293	(2,293)	
Marshall's operating expenses	5,500	4,820	680	5,160
Miscellaneous	1,500	894	606	1,426
Office supplies	5,500	4,720	780	4,655
Payroll taxes	18,000	17,773	227	17,143
Salaries	230,000	230,402	(402)	221,712
Compensated absences	1,000	511	489	468
Subpoenas	11,000	10,515	485	11,627
Travel and conventions	19,000	18,449	551	19,316
Telephone	3,000	1,744	1,256	2,596
Auto repairs and maintenance	2,000	6,368	(4,368)	2,666
Legal expense	2,000	151	1,849	
Uniforms	10,000	7,304	2,696	522
Bank charges	1,200	1,075	125	205
Restitution expense	400		400	75
Employees' meals	1,000	3,181	(2,181)	1,824

This statement continued on next page.

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>DECEMBER 31, 2002</u>			<u>DECEMBER 31, 2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	
<u>EXPENDITURES (Continued)</u>				
Legal books	\$3,000	\$3,114	\$(114)	\$50
Drug testing	1,000		1,000	526
Retirement expense	4,000	3,434	566	3,322
Allocation of court cost				
City Marshall	118,000	111,740	6,260	113,870
St. Landry Parish Indigent Fund	52,000	45,456	6,544	48,881
Acadiana Criminalistics Laboratory	21,000	18,797	2,203	20,985
District Attorney	38,000	32,998	5,002	36,371
City Treasurer	124,000	128,140	(4,140)	118,234
Police Jury	17,000	19,769	(2,769)	6,022
LA Commission of Law Enforcement	8,000	6,178	1,822	6,643
District Attorney - 12% Fund	2,500	2,703	(203)	821
Crime victims	12,000	9,975	2,025	10,463
State DWI machine fee	1,800	1,375	425	1,525
City test fee	8,000	2,750	5,250	3,041
Supreme Court CMIS cost	7,000	6,298	702	6,757
Act 654	3,500	2,575	925	2,785
Probation fees - court costs	6,000		6,000	
District Attorney - worthless check fee	7,000	3,889	3,111	5,665
City Marshall - bond forfeiture	1,500	1,043	457	4,665
District Attorney - bond forfeiture	1,500	800	700	4,665
Indigent Defender Board - bond forfeiture	1,500	1,043	457	4,665
Capital outlay				
Office furniture and equipment	<u>25,000</u>	<u>3,895</u>	<u>21,105</u>	<u>8,582</u>
<u>Total expenditures</u>	<u>825,900</u>	<u>748,947</u>	<u>76,953</u>	<u>742,626</u>
<u>EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES</u>	<u>(72,400)</u>	7,922	<u>80,322</u>	56,666
<u>FUND BALANCES, beginning of year</u>		<u>152,216</u>		<u>95,550</u>
<u>FUND BALANCES, end of year</u>		<u>160,138</u>		<u>152,216</u>

SPECIAL REVENUE FUND

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

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

CITY COURT OF OPELOUSAS, LOUISIANA
SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002 AND 2001

	<u>2002</u>	<u>2001</u>
<u>ASSETS</u>		
Cash	\$3,986	\$3,252
Accounts receivable	<u>2,083</u>	<u>4,167</u>
<u>Total assets</u>	<u>6,069</u>	<u>7,419</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$3,250	\$2,700
<u>Total liabilities</u>	<u>3,250</u>	<u>2,700</u>
 <u>FUND EQUITY</u>		
Fund balance - reserved for State Grant	2,819	4,719
<u>Total fund equity</u>	<u>2,819</u>	<u>4,719</u>
<u>Total liabilities and fund equity</u>	<u>6,069</u>	<u>7,419</u>

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEARS ENDED DECEMBER 31, 2002 AND 2001

	<u>DECEMBER 31, 2002</u>			<u>DECEMBER 31,</u> <u>2001</u> <u>Actual</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	
<u>REVENUES</u>				
Intergovernmental revenue				
Grant from Louisiana Children's Cabinet	\$25,000	\$25,000		\$25,000
<u>Total revenues</u>	<u>25,000</u>	<u>25,000</u>	<u>-0-</u>	<u>25,000</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Office supplies	10		\$10	
Coordination service fees	18,000	18,000		18,000
Transfer to City Court of Eunice	10,800	8,900	1,900	10,800
<u>Total expenditures</u>	<u>28,810</u>	<u>26,900</u>	<u>1,910</u>	<u>28,800</u>
<u>EXCESS (DEFICIENCY) OF REVENUE</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(3,810)</u>	<u>(1,900)</u>	<u>1,910</u>	<u>(3,800)</u>
<u>FUND BALANCES, beginning of year</u>		<u>4,719</u>		<u>8,519</u>
<u>FUND BALANCES, end of year</u>		<u>2,819</u>		<u>4,719</u>

AGENCY FUND

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

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

CITY COURT OF OPELOUSAS, LOUISIANA
AGENCY FUND
BALANCE SHEET
DECEMBER 31, 2002 AND 2001

	<u>2002</u>	<u>2001</u>
<u>ASSETS</u>		
Cash	\$112,099	\$87,862
Investments	120,623	116,345
Accounts receivable	41,379	39,890
Accrued interest receivable	<u>242</u>	<u>337</u>
<u>Total assets</u>	<u>274,343</u>	<u>244,434</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Due to other funds	\$18,690	\$14,579
Due to others	<u>255,653</u>	<u>229,855</u>
<u>Total liabilities</u>	<u>274,343</u>	<u>244,434</u>
 <u>FUND EQUITY</u>		
<u>Total liabilities and fund equity</u>	<u>-0-</u>	<u>-0-</u>
	<u>274,343</u>	<u>244,434</u>

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, 2002, and have issued our report thereon dated May 30, 2003. 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
May 30, 2003

SUPPLEMENTARY INFORMATION

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

None