

CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2011

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 JUL 25 2012

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INDEPENDENT AUDITOR'S REPORT

Honorable Judge Vanessa Harris
City Court of Opelousas
Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities of the City Court of Opelousas, Louisiana as of and for the year ended December 31, 2011, which collectively comprise the basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the City Court of Opelousas, Louisiana's management. Our responsibility is to express opinions on these 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 Governmental 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the City Court of Opelousas, Louisiana as of December 31, 2011 and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Governmental Auditing Standards, we have also issued a report dated May 29, 2012, on our consideration of the City Court of Opelousas internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be considered in assessing the results of our audit.

The City Court of Opelousas has not presented a management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information listed in the accompanying table of contents be presented to supplement the basic financial statements. Such 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. 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 City Court of Opelousas, Louisiana's 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.

Our audit was conducted for the purpose of forming an opinion on the City Court of Opelousas, Louisiana's basic financial statements taken as a whole. The other supplementary information as listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements of the City Court of Opelousas, Louisiana. The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the City Court of Opelousas, Louisiana's financial statements. The information has been subjected to the auditing procedures applied in the audit of the City Court of Opelousas, Louisiana's financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the City Court of Opelousas, Louisiana's financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Vige, Tujague & Noël

Vige, Tujague & Noël
May 29, 2012

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 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 ASSETS
DECEMBER 31, 2011

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 52,214
Investments	289,909
Accounts receivable	9,657
Due from General Fund	15,084
Interest receivable	179
Capital assets (net)	152,965
<u>Total assets</u>	<u>520,008</u>
<u>LIABILITIES</u>	
Bank Overdraft	2,737
Accounts payable	3,800
Salaries payable	7,576
Payroll taxes payable	7,206
Due to Special Revenue Fund	15,084
Due to other governments	23,959
Prepaid unassessed fines	1,856
Amounts due to others for restitution	5,723
Non-current liabilities	
Due in more than one year	
Accrued compensatory pay	57,177
Accrued compensated absences	38,491
<u>Total liabilities</u>	<u>163,609</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	152,965
Restricted for:	
Juvenile docket	11,816
Judicial Building Fund	15,084
Unrestricted	176,534
<u>Total net assets</u>	<u>\$ 356,399</u>

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>FEES AND FINES</u>	<u>PROGRAM REVENUES</u> <u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>NET (EXPENSES) REVENUES AND CHANGES IN NET ASSETS</u> <u>TOTAL GOVERNMENTAL ACTIVITIES</u>
Governmental Activities				
General government	\$ 1,597,629	\$ 1,008,144	\$ 4,583	\$ (584,902)
Judicial Building Fund	-	15,084	-	15,084
	<u>\$ 1,597,629</u>	<u>\$ 1,023,228</u>	<u>\$ 4,583</u>	<u>(569,818)</u>
General Revenues				
Intergovernmental				536,678
Interest earned				2,587
Civil reimbursements				116,022
Miscellaneous				3,841
Gain (Loss) Sale of Assets				(2,880)
				<u>656,248</u>
				<u>Change in net assets</u>
				86,430
Net assets – January 1, 2011				<u>269,969</u>
Net assets – December 31, 2011				<u>\$ 356,399</u>

FUND FINANCIAL STATEMENTS

CITY COURT OF OPELOUSAS, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2011

	General	Special Revenue	Total Governmental Funds
<u>ASSETS</u>			
Cash	\$ 52,214	\$ -	\$ 52,214
Investments	289,909	-	289,909
Due from other funds	9,657	-	9,657
Due from General Fund	-	15,084	15,084
Accounts receivable	-	-	-
Accrued interest receivable	112	-	112
	<u>Total assets</u>	<u>\$ 15,084</u>	<u>\$ 366,976</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Bank Overdraft	\$ 2,737	\$ -	\$ 2,737
Accounts payable	3,800	-	3,800
Salaries payable	7,576	-	7,576
Payroll taxes payable	7,206	-	7,206
Due to Special Revenue Fund	15,084	-	15,084
Due to others	23,959	-	23,959
Prepaid unassessed fines	1,856	-	1,856
Amount due to others for restitution	5,723	-	5,723
	<u>Total liabilities</u>	<u>-</u>	<u>67,941</u>
 <u>FUND BALANCES</u>			
Fund balance - assigned for Juvenile Docket	11,816	-	11,816
Fund balance - Restricted for Judicial Building Fund	-	15,084	15,084
Fund balance - unassigned	272,135	-	272,135
	<u>Total fund balances</u>	<u>15,084</u>	<u>299,035</u>
	<u>Total liabilities and fund balances</u>	<u>\$ 15,084</u>	<u>\$ 366,976</u>

CITY COURT OF OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2011

Total fund balances for governmental funds at December 31, 2011		\$ 299,035
Cost of capital assets at December 31, 2011	\$ 365,450	
Less: Accumulated depreciation as of December 31, 2011	<u>(212,485)</u>	152,965
Additional interest receivable		67
Long-term liabilities at December 31, 2011		
Compensatory pay	(57,177)	
Compensated absences	<u>(38,491)</u>	<u>(95,668)</u>
Net assets of governmental activities		<u>\$ 356,399</u>

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>GENERAL</u>	<u>Special Revenue</u>	<u>Total Governmental Funds</u>
<u>REVENUES</u>			
Fines and fees	\$ 1,008,144	\$ 15,084	\$ 1,023,228
Intergovernmental revenue	536,678	-	536,678
Interest earned	2,639	-	2,639
Civil reimbursements	116,022	-	116,022
Grants	4,583	-	4,583
Miscellaneous	3,841	-	3,841
<u>Total revenues</u>	<u>1,671,907</u>	<u>15,084</u>	<u>1,686,991</u>
<u>EXPENDITURES</u>			
General Government - judiciary			
Current	1,569,698	-	1,569,698
Capital outlay	22,498	-	22,498
<u>Total expenditures</u>	<u>1,592,196</u>	<u>-</u>	<u>1,592,196</u>
 <u>NET CHANGE IN FUND BALANCES</u>	 79,711	 15,084	 94,795
 <u>FUND BALANCES, beginning of year</u>	 <u>204,240</u>	 <u>-</u>	 <u>204,240</u>
<u>FUND BALANCES, end of year</u>	 <u>\$ 283,951</u>	 <u>\$ 15,084</u>	 <u>\$ 299,035</u>

CITY COURT OF OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2011

Total net change in fund balances for the year ended December 31, 2011 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 94,795
Capital Outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 22,498	
Depreciation expense for the year ended December 31, 2011	<u>(20,025)</u>	2,473
Gain (Loss) on Disposition of Assets		(2,880)
Addition to long-term debt – compensated absences		(7,906)
Difference between interest receivable on the modified accrual basis verses accrual basis		<u>(52)</u>
Changes in net assets for the year ended December 31, 2011 per Statement of Activities		<u>\$ 86,430</u>

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET ASSETS AND LIABILITIES
AGENCY FUND
DECEMBER 31, 2011

ASSETS

Cash	\$ 191,762
Investments	135,143
Due from others	2,903
Accrued interest receivable	<u>157</u>
<u>Total assets</u>	<u>\$ 329,965</u>

LIABILITIES

<u>LIABILITIES</u>	
Due to other funds	\$ 9,657
Due to others	<u>320,308</u>
<u>Total liabilities</u>	<u>\$ 329,965</u>

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the primary 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 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 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, 2011

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

B. Basis of Presentation

Government-wide Financial Statements (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the non fiduciary 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 Assets 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 are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of City Court or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

City Court reports the following major governmental fund: General Fund

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

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

B. Basis of Presentation (Continued)

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. Additionally City Court reports the following fund types:

Special Revenue Fund

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.

Fiduciary Fund (not included in government-wide statements)

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:

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.

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 their 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 assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

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

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

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

C. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

In the government-wide Statement of Net Assets 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 and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

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 are recorded when received. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are recorded when received.

On October 28, 2011 the Court received approval from State of Louisiana, through the St. Landry Parish District Attorney to dismiss, with prejudice, cases that were on the books dating back to 1983, where collections were made but not fully paid and accounted for in "Prepaid Un-assessed Fines". The Court recognized revenues of \$104,856 from the dismissed cases and has been accounted for in Administrative Fees in the financial statements.

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 Revenues

Deferred revenues arise when resources are received by the Court before it has a legal claim to them. In subsequent periods, when the Court has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

D. Encumbrances

City Court does not employ the encumbrance system of accounting.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

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

E. Budget

City Court legally adopted a budget for the General Fund and Special Revenue Fund for the year ended December 31, 2011. The budget for the General Fund is prepared on a 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.

G. Receivables and Payables

During the course of operations, 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 Assets.

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 fair market value at the date of donation.

Capital assets are recorded in the government-wide financial statements. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

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

Land improvements	40 years
Building and improvements	40 years
Furniture and equipment	5 – 40 years
Vehicles	12 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. Judge Harris has requested an Attorney General's opinion as to the validity of this liability. As of the statement date, no reply has been received. Suit was filed on April 27, 2010 with an answer timely filed shortly thereafter. No further activity after that date. Council believes that the liability recorded is sufficient.

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. 45, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

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 cost as collected.

M. Equity Classifications

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

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

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

M. Equity Classifications (Continued)

1. Invested in capital assets, net of related debt - 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 assets - Consist of net assets 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 assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

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 non spendable 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 - This classification 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 for enabling legislation.
2. Committed fund balance - These amounts 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 - This classification 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 non spendable 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, 2011

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.

O. Recently issued accounting standards

In June 2011, the GASB issued Statement No. 63, Financial Reporting of Deferred Outflow of Resources, Deferred Inflows of Resources, and Net Positions, to provide reporting guidance for deferred outflows and inflows of resources. The Courts management has not yet determined the impact implementation of these standards, which is required December 31, 2012, will have on the Courts financial statements, if any.

NOTE (2) - CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and passbook savings accounts. At December 31, 2011, the carrying amount of City Court's cash was \$241,239 (\$49,477 in governmental funds and \$191,762 in fiduciary funds) and the carrying amounts of investments, which consisted of certificates of deposit, \$425,052 (\$289,909 in governmental funds and \$135,143 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 time 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, 2011, City Court had \$666,291 (\$339,386 in governmental funds and \$326,905 in fiduciary funds) in bank deposits. These deposits are secured from risk by \$649,429 of federal deposit insurance and \$100,110 of pledged securities held by the custodial bank(s) in the name of the bank(s) (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, RS 39:1229 imposes a statutory requirement on the custodial bank(s) to advertise and sell the pledged securities within 10 days of being notified by the Court that the bank(s) has failed to pay deposited funds upon demand.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (3) - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2011 are as follows:

	<u>Balances</u> 1/1/2011	<u>Additions</u>	<u>Disposals</u>	<u>Balances</u> 12/31/2011
Governmental activities				
Land improvements	\$ 4,000	\$ -	\$ -	\$ 4,000
Building improvements	3,778	3,200	-	6,978
Furniture and equipment	273,387	-	-	273,387
Vehicles	70,427	19,298	8,640	81,085
Total	<u>351,592</u>	<u>22,498</u>	<u>8,640</u>	<u>365,450</u>
Less accumulated depreciation				
Land improvements	(1,808)	(100)	-	(1,908)
Building improvements	(1,377)	(175)	-	(1,552)
Furniture and equipment	(169,626)	(12,997)	-	(182,623)
Vehicles	(25,409)	(8,753)	(5,760)	(26,402)
Total	<u>(198,220)</u>	<u>(20,025)</u>	<u>(5,760)</u>	<u>(212,485)</u>
	<u>\$ 153,372</u>	<u>\$ 2,473</u>	<u>\$ 2,880</u>	<u>\$ 152,965</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 capital assets of City Court of Opelousas.

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 employer contributions at a rate which is determined annually based on the results of the actuarial valuation for the prior year. The rate for fiscal year ending June 30, 2011 is 22%, for fiscal year ended June 30, 2010 was 18.6%, and for fiscal year ended June 30, 2009 was 18.5%.

The City Court's employer contributions for the years ended December 31, 2011, 2010, and 2009 were \$12,867, \$9,301, and \$7,677, respectively. The City Judge's employee contributions for the years ended December 31, 2011, 2010, and 2009 were \$5,501, \$5,248, and \$4,777, respectively.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (5) - OPERATING LEASES

On December 28, 2007, City Court, along with the City Marshal's office, entered into a new operating lease for a telephone system. The operating lease is for 60 months with monthly payments of \$300 from City Court and \$222 from the Marshal'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 for 2011 was \$3,688.

In September, 2006, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$209. At the end of the lease, City Court decided to continue the lease as a month to month lease.

In August, 2008, City Court entered into an operation lease for a copy machine. The operation lease is for 60 months with monthly payments of \$110.29. At the end of the lease, City Court has the option to purchase the equipment at fair market value, may upgrade the equipment, and /or renew the lease.

In September, 2009, City Court entered into an operation lease for a copier machine. The operation lease is for 60 months with monthly payments of \$46.78. At the end of the lease, City Court has the option to purchase the equipment at fair market value, may upgrade the equipment, and /or renew the lease.

Copier rental expense for 2011 was \$7,836.

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

2012	\$ 5,846
2013	1,445
2014	421

NOTE (6) - LONG-TERM OBLIGATIONS

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

<u>Description of Debt</u>	<u>Balance</u> <u>1/1/2011</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Balance</u> <u>12/31/2011</u>
Accrued compensatory pay	\$ 57,177	\$ -	\$ 57,177
Accrued compensated absences	30,585	7,906	38,491
	<u>\$ 87,762</u>	<u>\$ 7,906</u>	<u>\$ 95,668</u>

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE (7) - DUE TO/FROM FUNDS

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 9,657	\$ 15,084
Agency Fund	-	9,657
Special Revenue Fund	15,084	

NOTE (8) - ACCOUNTS RECEIVABLE

This account consists of fees collected in the Agency Fund which will be payable to the General Fund in the amount of \$9,657.

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 include \$296,786 from the City of Opelousas and \$11,795 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 \$41,445 for group health insurance, \$40,676 for retirement, and \$3,969 for payroll taxes by the City of Opelousas and \$1,337 for retirement 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 \$128,881 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 (10) - SUBSEQUENT EVENTS

Subsequent events were evaluated through May 29, 2012, which is the date the financial statements were available to be issued. As of May 29, 2012, 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, 2011

	BUDGET		ACTUAL	VARIANCE
	ORIGINAL	FINAL		FAVORABLE (UNFAVORABLE)
REVENUES				
Fines and fees				
Court costs and fines earned	\$ 780,000	\$ 708,000	\$ 691,100	\$ (16,900)
Driver's school	15,000	8,100	8,370	270
Juvenile fines	1,800	300	253	(47)
Community service	20,000	11,200	11,616	416
Drug testing	900	1,650		(1,650)
Subpoena fees	1,200	2,700		(2,700)
Department of Public Safety fees			5,644	5,644
District Court - DWI and probation fees	110,000	115,000	115,591	591
Restitution	1,600	400		(400)
Administrative cost fees	50,000	68,500	170,670	102,170
Intergovernmental				
St. Landry Parish Government reimbursement	20,000	11,500	11,293	(207)
City of Opelousas reimbursement	1,200		495	495
On behalf payments				
City of Opelousas	450,000	493,600	511,757	18,157
St. Landry Parish Government	13,750	13,750	13,133	(617)
Interest earned	2,000	1,500	2,639	1,139
Children's trust fund grant			4,583	4,583
Court cost - bond for forfeiture	2,000	1,700	4,900	3,200
Reimbursed expense for Judge from Civil	44,000	48,000	47,952	(48)
Reimbursed expense from Civil	83,000	85,200	68,070	(17,130)
Miscellaneous				
Other	11,000	4,300	3,841	(459)
Total revenues	1,607,450	1,575,400	1,671,907	96,507
EXPENDITURES				
General Government				
Current				
Accounting and auditing	18,000	20,300	20,041	259
Care of and program for juveniles	4,500	5,100	4,101	999
Computer maintenance contracts	18,500	15,000	14,879	121
Refunds	-	400		400
Repairs and maintenance	4,000	3,900	5,214	(1,314)
Dues and subscriptions	2,000	3,000	3,451	(451)
Insurance	20,000	17,000	16,234	766
Lease of telephone equipment	4,000	4,000	3,688	312
Marshal's operating expenses	6,000	6,300	6,000	300
Miscellaneous	3,000	3,000	159	2,841
Office supplies	9,000	7,500	7,134	366
Document storage	6,000	6,800	3,350	3,450
Payroll taxes	37,200	28,800	30,496	(1,696)
Salaries	480,000	413,825	425,044	(11,219)
Compensated absences	1,000	-	-	-
On behalf expenses				
City of Opelousas	450,000	493,600	511,757	(18,157)
St. Landry Parish Government	13,750	13,750	13,133	617
City Marshal subpoenas	-	-	4,975	(4,975)
Travel and conventions	16,100	18,800	15,987	2,833
Telephone and internet	7,500	5,400	6,465	(1,065)
Lease of copier	7,500	7,500	7,836	(336)
Auto repairs and maintenance	1,500	4,000	3,378	622
Legal expense	5,000	2,000	1,015	985
Uniforms	7,500	4,500	3,997	503

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
EXPENDITURES (Continued)				
First aid safety	\$ 100	\$ -	\$ -	\$ -
Bank charges	1,500	2,200	2,309	(109)
Restitution expense	-	300	100	200
Employees' meals	700	1,400	745	655
Legal books	8,000	8,700	7,858	842
Officer subpoenas	2,000	4,700	-	4,700
Retirement expense	8,500	11,600	12,867	(1,267)
Allocation of court cost				
City Marshal	125,000	110,500	103,778	6,722
St. Landry Parish Indigent Fund	70,000	58,700	56,714	1,986
Acadiana Criminalistics Laboratory	25,000	21,700	20,697	1,003
District Attorney	35,000	28,600	26,186	414
City Treasurer	110,000	87,000	84,789	2,211
St. Landry Parish Government	95,000	101,500	96,222	5,278
LA Commission of Law Enforcement	8,500	5,300	5,205	95
District Attorney - 12% Fund	13,000	13,500	13,122	378
Crime victims	7,000	5,500	5,409	91
State DWI machine fee	2,000	525	450	75
City test fee	3,000	1,000	921	79
Supreme Court CMIS cost Act 654	6,000	5,600	5,520	80
District Attorney - worthless check fee	500	550	420	130
Officer subpoenas Act 508-P.T.	2,000	1,700	1,363	337
FINS 27 th Judicial Expense Fund	1,000	1,200	1,078	122
ACT 895.4 - Crime Stoppers	4,500	5,600	4,400	1,200
City Marshall - bond forfeiture	6,000	5,300	4,833	467
District Attorney - bond forfeiture	200	460	1,210	(750)
IDB - bond forfeiture	200	460	1,210	(750)
Court cost - bond forfeiture	200	-	-	-
Capital outlay				
Office furniture and equipment	30,000	25,000	22,497	2,503
Total expenditures	<u>1,691,150</u>	<u>1,594,430</u>	<u>1,592,196</u>	<u>2,234</u>
NET CHANGE IN FUND BALANCE	\$ (83,700)	\$ (19,030)	79,711	\$ 98,741
FUND BALANCE, beginning of year			<u>204,241</u>	
FUND BALANCE, end of year			<u>\$ 283,952</u>	

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2011

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Fines and Fees	\$ -	\$ 11,200	\$ 15,084	\$ 3,884
Total Revenues	-	11,200	15,084	3,884
EXPENDITURES				
Total Expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	\$ 11,200	15,084	\$ 3,884
FUND BALANCE, Beginning of year			-	
FUND BALANCE, End of year			\$ 15,084	

OTHER SUPPLEMENTARY INFORMATION (OPTIONAL)

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, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Cash	\$ 52,214	\$ 82,404
Investments	289,909	289,046
Due from other funds	9,657	17,443
Accounts receivable	-	12,807
Accrued interest receivable	<u>112</u>	<u>246</u>
<u>Total assets</u>	<u>\$351,892</u>	<u>\$401,946</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Bank over draft	\$ 2,737	\$ -
Accounts payable	3,800	6,652
Salaries payable	7,576	13,895
Payroll taxes payable	7,206	1,599
Due to Special Revenue Fund	15,084	-
Due to others	23,959	31,736
Prepaid unassessed fines	1,856	138,100
Amount due to others for restitution	<u>5,723</u>	<u>5,723</u>
<u>Total liabilities</u>	<u>67,941</u>	<u>197,705</u>
 <u>FUND EQUITY</u>		
Fund balance - Assigned for Juvenile Docket	11,816	14,537
Fund balance - Unassigned	<u>272,135</u>	<u>189,704</u>
<u>Total fund equity</u>	<u>283,951</u>	<u>204,241</u>
 <u>Total liabilities and fund balance</u>	 <u>\$351,892</u>	 <u>\$401,946</u>

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>REVENUES</u>		
Fines and fees		
Court costs and fines earned	\$ 691,100	\$ 763,066
Driver's school	8,370	14,005
Juvenile fines	253	1,606
Community service income	11,616	19,832
Court cost - bond forfeiture	4,900	-
Department of Public Safety fees	5,644	5,263
District Court - DWI and 34,166 probation fees	115,591	112,453
Administrative cost fees	170,670	42,684
Intergovernmental		
St. Landry Parish Government reimbursement	11,293	13,784
City of Opelousas reimbursement	495	1,200
On behalf payments		
City of Opelousas	511,757	447,581
St. Landry Parish Government	13,133	11,627
Interest earned	2,639	3,937
Children's trust fund grant	4,583	
Reimbursed expense for Judge from Civil	47,952	44,416
Reimbursed expense from Civil	68,070	85,546
Miscellaneous		
Other	3,841	10,275
Total revenues	<u>1,671,907</u>	<u>1,577,275</u>
<u>EXPENDITURES</u>		
General Government - judiciary		
Current		
Accounting and auditing	20,041	28,915
Care of and program for juveniles	4,101	4,022
Computer expense	14,879	17,831
Repairs and maintenance	5,214	3,484
Dues and subscriptions	3,451	2,039
Insurance	16,234	14,849
Lease of equipment	11,524	10,844
Marshal's operating expenses	6,000	6,000
Miscellaneous	159	5,617
Office supplies	7,134	7,369
Document storage	3,350	5,754
Payroll taxes	30,496	29,942
Salaries	425,044	439,675
On behalf expenses		
City of Opelousas	511,757	447,581
St. Landry Parish Government	13,133	11,627
City Marshal subpoenas	4,975	3,614
Legal expense	1,015	
Travel and conventions	15,967	16,819
Telephone	6,465	4,284
Auto repairs and maintenance	3,378	2,416
Uniforms	3,997	1,204
Bank charges	2,309	1,184
Restitution expense	100	631
Employees' meals	745	708

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>EXPENDITURES</u> (Continued)		
Legal books	\$ 7,858	\$ 8,205
Retirement expense	12,867	9,301
Allocation of court cost		
City Marshal	103,778	121,701
St. Landry Parish Indigent Fund	56,714	65,125
Acadiana Criminalistics Laboratory	20,697	21,194
District Attorney	26,186	29,662
City Treasurer	84,789	103,558
St. Landry Parish Government	96,222	92,998
LA Commission of Law Enforcement	5,205	5,926
District Attorney - 12% Fund	13,122	12,656
Crime victims	5,409	6,415
State DWI machine fee	450	1,270
City test fee	921	2,713
Supreme Court CMIS cost	5,520	5,833
Act 654	2,769	3,220
District Attorney - worthless check fee	420	430
Officer subpoenas	1,363	1,474
Act 508-P.T.	1,078	900
FINS 27 th Judicial Expense Fund	4,400	4,400
ACT 895.4 - Crime Stoppers	4,833	5,630
City Marshall - bond forfeiture	1,210	-
District Attorney - bond forfeiture	1,210	-
IDB - bond forfeiture	1,210	-
Capital outlay		
Office furniture and equipment	22,497	16,469
<u>Total expenditures</u>	<u>1,592,196</u>	<u>1,585,489</u>
<u>NET CHANGE IN FUND BALANCE</u>	79,711	(8,214)
<u>FUND BALANCE</u> , beginning of year	<u>204,240</u>	<u>212,454</u>
<u>FUND BALANCE</u> , end of year	<u>\$ 283,951</u>	<u>\$ 204,240</u>

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
SPECIAL REVENUE FUND
DECEMBER 31, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>		
Due from General Fund	<u>\$ 15,084</u>	<u>\$ -</u>
<u>Total Assets</u>	<u>\$ 15,084</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Restricted Fund Balance	<u>\$ 15,084</u>	<u>\$ -</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$ 15,084</u>	<u>\$ -</u>

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2011 AND 2010

<u>REVENUES</u>	<u>2011</u>	<u>2010</u>
Fines and Fees	\$ 15,084	\$ -
<u>Total Revenues</u>	<u>15,084</u>	<u>-</u>
<u>EXPENDITURES</u>		
<u>Total Expenditures</u>	<u>-</u>	<u>-</u>
<u>NET CHANGES IN FUND BALANCES</u>	<u>15,084</u>	<u>-</u>
<u>FUND BALANCES, beginning of year</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES, end of year</u>	<u>\$ 15,084</u>	<u>\$ -</u>

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

Honorable Judge Vanessa Harris
City Court of Opelousas
Opelousas, Louisiana

We have audited the financial statements of the City Court of Opelousas, Louisiana as of and for the year ended December 31, 2011, and have issued our report thereon dated May 29, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered City Court of Opelousas's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of City Court of Opelousas' internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and responses as item #2011-1, that we consider to be significant deficiency in internal control over financial reporting. 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.

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 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 or other matters that are required to be reported under Government Auditing Standards.

The Judge's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Judge's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, Legislative Auditor, federal awarding agencies and pass-through entities, and others within the entities and is not intended to be and should not be used by anyone other than these specified parties. However, under the provisions of Louisiana Revised Statutes 24:513 and 44:6, this report is a matter of public record and its distribution is not limited.

Vige, Tujague & Noël
Vige, Tujague & Noël, CPA's
May 29, 2012

SUPPLEMENTARY INFORMATION

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2011

A. SUMMARY OF AUDIT RESULTS

FINANCIAL STATEMENTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the City Court of Opelousas.
2. No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the City Court of Opelousas were disclosed during the audit.

FEDERAL AWARDS

This section is not applicable for the year ending December 31, 2011.

B. FINDING - FINANCIAL STATEMENT AUDIT

2011-1 Special Revenue Fund

Finding: On March 10, 2011 the City of Opelousas adopted an ordinance to approve the creation of a Judicial Building Fund and impose a service charge pursuant to LSA-RS 13:1910. This ordinance calls for the collection of not more than \$10 per filing in each proceeding where a fine is imposed or court cost are ordered to be paid. The funds collected are to be deposited into a fund to be used exclusively for acquisition, construction, leasing, equipping and maintenance of a new and or existing City Court building. The Court started to impose the fee in July of 2011 and collected \$15,084 for the year ended December, 31, 2011, which were deposited into the operating account of the City Court. The Special Fund as ordered by the ordinance was not opened until February 28, 2012, at which time the total of \$15,084 was transferred to the Special Fund and all subsequent collections were deposited to the correct account.

Recommendation: All requirements of any ordinance or statute should be followed as outlined in the adopted document.

Corrective Action Plan: The Special Revenue Fund was established and all funds transferred to the account as of February 28, 2012. All subsequent collections have been deposited into the proper account. The Court will monitor any future adopted ordinances and statutes and follow the requirements as stated in the documents.

C. FINDING AND RESPONSES - MAJOR FEDERAL AWARD PROGRAMS AUDIT

At December 31, 2011, the City Court of Opelousas did not meet the requirements to have a single audit in accordance with OMB Circular A-133, therefore, this section is not applicable.

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2011

A. SUMMARY OF AUDIT RESULTS

FINANCIAL STATEMENTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the City Court of Opelousas.
2. No significant deficiencies relating to the audit of the financial statements were disclosed in the Report on Compliance and Other Matters and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the City Court of Opelousas were disclosed during the audit.

FEDERAL AWARDS

This section is not applicable for the year ending December 31, 2010.

B. FINDING - FINANCIAL STATEMENT AUDIT

None

C. FINDING AND RESPONSES - MAJOR FEDERAL AWARD PROGRAMS AUDIT

At December 31, 2010, the City Court of Opelousas did not meet the requirements to have a single audit in accordance with OMB Circular A-133, therefore, this section is not applicable.

City Court of Opelousas

Vanessa Harris
Judge

LaVonya Malveaux
Judicial Administrator

337) 948-2750 (PHONE)
(337)948-2575 (FAX)

IN AND FOR WARD ONE
ST. LANDRY PARISH
P. O Box 1999
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Civil, Criminal,
Traffic, and
Juvenile Jurisdiction

www.opelousascitycourt.com

June 26, 2012

Legislative Audit Advisory Council
State of Louisiana
P.O. Box 94397
Baton Rouge, LA 70804-9397

Re: City Court of Opelousas, LA

Dear Sir/Madam,

The City Court of Opelousas has received its annual audit for the period ended December 31, 2011 from its auditors Vige, Tujague & Noel, CPA's. This letter is being sent as our response to the findings noted in our audit of our financial statements. Our auditors, Vige, Tujague & Noel, reported the following findings and recommendations:

2011-1 Special Revenue Fund

Finding: On March 10, 2011 the City of Opelousas adopted an ordinance to approve the creation of a Judicial Building Fund and impose a service charge pursuant to LSA-RS 13:1910. This ordinance calls for the collection of not more than \$10 per filing in each proceeding where a fine is imposed or court cost are ordered to be paid. The funds collected are to be deposited into a fund to be used exclusively for acquisition, construction, leasing, equipping and maintenance of a new and or existing City Court building. The Court started to impose the fee in July of 2011 and collected \$15,084 for the year ended December, 31, 2011, which were deposited into the operating account of the City Court. The Special Fund as ordered by the ordinance was not opened until February 28, 2012, at which time the total of \$15,084 was transferred to the Special Fund and all subsequent collections were deposited to the correct account.

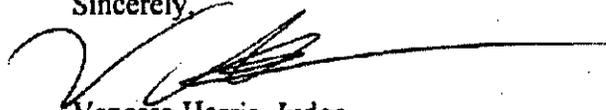
Recommendation: All requirements of any ordinance or statute should be followed as outlined in the adopted document.

Corrective Action Plan: The Special Revenue Fund account was established and all funds transferred to the account on of February 28, 2012. All subsequent

collections have been deposited into the proper account. The Court will monitor any future adopted ordinances and statutes and follow the requirements as stated in the documents.

If you are in need of any further explanation or information please contact LaVonya Malveaux, Judicial Administrator of my office, for assistance. Thank you for your cooperation in this matter.

Sincerely,



Vanessa Harris, Judge