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CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2014

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 22 2015

TABLE OF CONTENTS

	PAGE
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	1 - 3
<u>BASIC FINANCIAL STATEMENTS</u>	
Government-wide Financial Statements	
Statement of Net Position	6
Statement of Activities	7
Fund Financial Statements	
Balance Sheet-Governmental Fund	9
Reconciliation of the Governmental Fund's Balance sheet to the Statement of Net Position	10
Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund	11
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	12
Statement of Fiduciary Net Position-Agency Fund	13
Notes to Financial Statements	14 - 25
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Budgetary Comparison Schedule-General Fund	27 - 28
Budgetary Comparison Schedule-Special Revenue Fund	29
Notes to Budgetary Comparison Schedules	30
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
General Fund	
Comparative Balance Sheet	33
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	34 - 36
Special Revenue Funds	
Judicial Building Fund	
Comparative Balance Sheet	38
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	39
Non-major Special Revenue Funds	
Combining Balance Sheet	40
Combining Statement of Revenues, Expenditures; and Changes in Fund Balance	41
<u>RELATED REPORT</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	42 - 43
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of Findings and Responses	45 - 46
Schedule of Prior Year Findings and Responses	47 - 48
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	49

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Judge Vanessa Harris
Opelousas City Court
Opelousas, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities of City Court of Opelousas as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting

estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, as of December 31, 2014 and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information, as listed in the 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 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.

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

Other Information

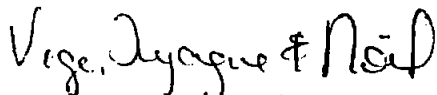
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court of Opelousas' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head, as listed in the table of contents, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a required part of the financial statements.

The combining and individual nonmajor fund financial statements and the schedule of compensation, benefits, and other payments to agency head, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, on our consideration of the City Court of Opelousas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City Court of Opelousas' internal control over financial reporting and compliance.

The prior year comparative information has been derived from the City Court of Opelousas' 2013 financial statements and, in our report dated August 27, 2014 we expressed unmodified opinions on the respective financial statements of the governmental activities.



Vige, Tujague & Noël, CPA's
Eunice, Louisiana
June 25, 2015

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 POSITION
DECEMBER 31, 2014

	Governmental Activities
 <u>ASSETS</u>	
Cash	\$ 85,429
Investments	167,440
Accounts receivable	6,977
Due from Agency Fund	1,146
Interest receivable	35
Capital assets (net)	93,968
<u>Total assets</u>	354,995
 <u>LIABILITIES</u>	
Accounts payable	15,646
Salaries payable	9,737
Payroll taxes payable	1,796
Due to other governments	28,439
Non-current liabilities	
Due in more than one year	
Accrued compensatory pay	57,177
Accrued compensated absences	30,418
<u>Total liabilities</u>	143,213
 <u>NET POSITION</u>	
Invested in capital assets, net of related debt	93,968
Restricted for:	
Juvenile docket	18,232
Judicial Building Fund	45,144
Unrestricted	54,438
<u>Total net position</u>	\$ 211,782

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

<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 POSITION</u> <u>TOTAL GOVERNMENTAL ACTIVITIES</u>
Governmental Activities				
General government	\$ 1,585,381	\$ 946,220	\$ -	\$ (639,161)
Judicial Building Fund	49,514	36,714	-	(12,800)
Non-major Special Revenue Fund	25,113	10,697	13,121	(1,295)
	<u>\$ 1,660,008</u>	<u>\$ 993,631</u>	<u>\$ 13,121</u>	<u>(653,256)</u>
General Revenues				
Intergovernmental				518,161
Interest earned				1,562
Civil reimbursements				78,807
Miscellaneous				5,510
Gain (Loss) Sale of Assets				(16,802)
				<u>587,238</u>
				<u>Change in net position</u>
				(66,018)
Net position – January 1, 2014				<u>277,800</u>
Net position – December 31, 2014				<u>\$ 211,782</u>

FUND FINANCIAL STATEMENTS

CITY COURT OF OPELOUSAS, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	<u>General</u>	<u>Special Revenue</u>	<u>Non-major Special Revenue</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>				
Cash	\$ 28,629	\$ 46,020	\$ 10,780	\$ 85,429
Investments	167,440	-	-	167,440
Due from other funds	1,146	1,640	7,497	10,283
Due from other government	-	-	6,977	6,977
<u>Total assets</u>	<u>\$ 197,215</u>	<u>\$ 47,660</u>	<u>\$ 25,254</u>	<u>\$ 270,129</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 13,085	\$ 2,516	\$ 45	\$ 15,646
Salaries payable	9,737	-	-	9,737
Payroll taxes payable	1,796	-	-	1,796
Due to Other Funds	2,160	-	6,977	9,137
Due to others	28,439	-	-	28,439
<u>Total liabilities</u>	<u>55,217</u>	<u>2,516</u>	<u>7,022</u>	<u>64,755</u>
<u>FUND BALANCES</u>				
Fund balance - assigned for Juvenile Docket	-	-	18,232	18,232
Fund balance - Restricted for Judicial Building Fund	-	45,144	-	45,144
Fund balance - unassigned	141,998	-	-	141,998
<u>Total fund balances</u>	<u>141,998</u>	<u>45,144</u>	<u>18,232</u>	<u>205,374</u>
<u>Total liabilities and fund balances</u>	<u>\$ 197,215</u>	<u>\$ 47,660</u>	<u>\$ 25,254</u>	<u>\$ 270,129</u>

CITY COURT OF OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2014

Total fund balances for governmental funds at December 31, 2014		\$ 205,374
Cost of capital assets at December 31, 2014	\$ 240,181	
Less: Accumulated depreciation as of December 31, 2014	<u>(146,213)</u>	93,968
Additional interest receivable		35
Long-term liabilities at December 31, 2014		
Compensatory pay	(57,177)	
Compensated absences	<u>(30,418)</u>	<u>(87,595)</u>
Net position of governmental activities		<u>\$ 211,782</u>

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>General</u>	<u>Special Revenue</u>	<u>Non-Major Special Revenue</u>	<u>Total Governmental Funds</u>
<u>REVENUES</u>				
Fines and fees	\$ 946,220	\$ 36,714	\$ 10,697	\$ 993,631
Intergovernmental revenue	498,307	14,465	5,389	518,161
Interest earned	1,552	10	-	1,562
Civil reimbursements	78,807	-	-	78,807
Grants	-	-	13,121	13,121
Miscellaneous	740	-	4,770	5,510
<u>Total revenues</u>	<u>1,525,626</u>	<u>51,189</u>	<u>33,977</u>	<u>1,610,792</u>
<u>EXPENDITURES</u>				
General Government - judiciary				
Current	1,580,351	28,716	25,113	1,634,180
Capital outlay	-	3,862	-	3,862
<u>Total expenditures</u>	<u>1,580,351</u>	<u>32,578</u>	<u>25,113</u>	<u>1,638,042</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(54,725)</u>	<u>18,611</u>	<u>8,864</u>	<u>(27,250)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in/out	-	-	-	-
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(54,725)</u>	<u>18,611</u>	<u>8,864</u>	<u>(27,250)</u>
<u>FUND BALANCES, beginning of year</u>	<u>196,723</u>	<u>26,533</u>	<u>9,368</u>	<u>232,624</u>
<u>FUND BALANCES, end of year</u>	<u>\$ 141,998</u>	<u>\$ 45,144</u>	<u>\$ 18,232</u>	<u>\$ 205,374</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, 2014

Total net change in fund balances for the year ended December 31, 2014 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (27,250)
Capital Outlay which is considered expenditures on the Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 3,862	
Depreciation expense for the year ended December 31, 2014	<u>(20,798)</u>	(16,936)
Gain (Loss) on Disposition of Assets		(16,802)
Addition to long-term debt – compensated absences		<u>(5,030)</u>
Changes in net position for the year ended December 31, 2014 per Statement of Activities		<u>\$ (66,018)</u>

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION AND LIABILITIES
AGENCY FUND
DECEMBER 31, 2014

ASSETS

Cash	\$ 120,752
Investments	136,029
Due from others	2,841
Accrued interest receivable	125
<u>Total assets</u>	<u>\$ 259,747</u>

LIABILITIES

Due to other funds	\$ 1,146
Due to others	258,601
<u>Total liabilities</u>	<u>\$ 259,747</u>

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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, 2014

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

B. Basis of Presentation

Government-wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information on all of the 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 Position at the fund financial statement level.

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

Fund Financial Statements

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

The various funds of City Court 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 funds: General Fund, Special Revenue Fund

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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.

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

The Children's Trust Fund shall be used to account for the proceeds of the Community Based Family Resources Grant, which provides for an after-school training program to equip youth with vital decision making, conflict resolution, social, anger management, and goal setting skills along with promoting academic performance.

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

Fiduciary Fund (not included in government-wide statements)

The 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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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

C. Measurement Focus and Basis of Accounting (Continued)

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

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

Basis of Accounting

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

In the fund financial statements, governmental funds 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 is 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.

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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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

D. Encumbrances

City Court does not employ the encumbrance system of accounting.

E. Budget

City Court legally adopted a budget for the General Fund and Special Revenue Fund for the year ended December 31, 2014. 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 Position.

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

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

H. Capital Assets

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

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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

H. Capital Assets (Continued)

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:

Land improvements	40 years
Building and improvements	40 years
Furniture and equipment	5 – 40 years
Vehicles	10 – 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, with the exception of the Judicial Administrator, who is considered the department head and therefore, cannot be paid for overtime worked. The Judicial Administrator earns compensatory time, only to be used, 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.

The previous Judicial Administrator filed suit on April 27, 2010, for payment of accrued compensatory time, with an answer timely filed shortly thereafter. No further activity has taken place after that date. Counsel 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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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

M. Equity Classifications

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

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 position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

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

When an expenditure is incurred or spent 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.

N. Estimates

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

NOTE (2) - CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and passbook savings accounts. At December 31, 2014, the carrying amount of City Court's cash was \$206,181 (\$85,429 in governmental funds and \$120,752 in fiduciary funds) and the carrying amounts of investments, which consisted of certificates of deposit, \$303,469 (\$167,440 in governmental funds and \$136,029 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, 2014, City Court had \$491,279 (\$231,130 in governmental funds and \$260,149 in fiduciary funds) in bank deposits. These deposits are secured from risk by \$491,279 of federal deposit insurance.

NOTE (3) - RESTRICTED NET POSITION

Restricted net position described in Note 1. as of December 31, 2014 is: as follows:

Cash:	<u>2014</u>
Juvenile Docket	\$18,232
Judicial Building Fund	<u>45,144</u>
Total Restricted Net Position	<u>\$63,376</u>

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE (4) - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2014 are as follows:

	<u>Balances</u> <u>1/1/2014</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balances</u> <u>12/31/2014</u>
Governmental activities				
Land improvements	\$ 4,000	\$ -	\$ -	\$ 4,000
Building improvements	10,490	-	-	10,490
Furniture and equipment	232,644	3,862	(82,922)	153,584
Vehicles	72,107	-	-	72,107
<u>Total</u>	<u>319,241</u>	<u>3,862</u>	<u>(82,922)</u>	<u>240,181</u>
Less accumulated depreciation				
Land improvements	(2,108)	(100)	-	(2,208)
Building improvements	(2,459)	(765)	-	(3,224)
Furniture and equipment	(155,871)	(13,096)	66,120	(102,847)
Vehicles	(31,097)	(6,837)	-	(37,934)
<u>Total</u>	<u>(191,535)</u>	<u>(20,798)</u>	<u>66,120</u>	<u>(146,213)</u>
	<u>\$ 127,706</u>	<u>\$ (16,936)</u>	<u>\$ (16,802)</u>	<u>\$ 93,968</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 (5) - RETIREMENT PLANS

(LASERS)

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, 2015 is 41.5%, for the fiscal year ending June 30, 2014 is 36.3%, and for fiscal year ended June 30, 2013 was 35%.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE (5) - RETIREMENT PLANS (Continued)

The City Court's employer contributions for the years ended December 31, 2014, 2013, and 2012 were \$20,254, \$19,122, and \$15,928, respectively. The City Judge's employee contributions for the years ended December 31, 2014, 2013, and 2012 were \$5,980, \$5,683, and \$5,501, respectively.

Simple IRA

Effective July 1, 2012, City Court established a Simple IRA plan. Employees are allowed to contribute as an elective deferral \$12,000 with an additional \$2,500 if age 50 or older at the end of the year. City Court will match the contribution up to a limit of 3% of employee compensation for the year.

City Court's employer contributions for 2014, 2013 and 2012 were \$4,260, \$3,979 and \$2,166, respectively. The employee contributions for 2014, 2013 and 2012 were \$20,831, \$17,899 and \$9,806, respectively.

NOTE (6) - OPERATING LEASES

On December 28, 2007, City Court, along with the City Marshal's office, entered into an 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. On December 4, 2012, City Court, along with the City Marshal's office, renewed the operating lease for 36 months with monthly payments of \$186.21 from City Court and \$186.21 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 2014 was \$2,238.

In August, 2009, City Court entered into an operating 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. This lease ended in 2014 and the equipment was returned to Xerox.

In August 2012, City Court entered into an operating lease for a copier machine. The operation lease is for 60 months with monthly payments of \$178.80. 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 April 2013, City Court entered into an operating lease for a copier machine. The operation lease is for 60 months with monthly payments of \$95.00. 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 June 2013, City Court entered into an operating lease for a copier machine. The operation lease is for 60 months with monthly payments of \$82.17. 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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE (6) - OPERATING LEASES (Continued)

In July 2014, City Court entered into an operating lease for a copier machine. The operation lease is for 60 months with monthly payments of \$39.06. 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 August 2014, City Court entered into an operating lease for a copier machine. The operation lease is for 60 months with monthly payments of \$98.09. 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 2014 was \$7,021.

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

2015	\$ 5,955
2016	5,955
2017	5,240
2018	2,557
2019	943

NOTE (7) - LONG-TERM OBLIGATIONS

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

Description of Debt	Balance 1/1/2014	Increase (Decrease)	Balance 12/31/2014	Due Within One Year
Accrued compensatory pay	\$ 57,177	\$ -	\$ 57,177	\$ -
Accrued compensated absences	25,388	5,030	30,418	-
	<u>\$ 82,565</u>	<u>\$ 5,030</u>	<u>\$ 87,595</u>	<u>\$ -</u>

NOTE (8) - DUE TO/FROM FUNDS

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 1,146	\$ 2,160
Agency Fund	-	1,146
Judicial Building Fund	1,640	-
Children's Trust Fund	-	6,977
Juvenile Fund	7,497	-
	<u>\$ 10,283</u>	<u>\$ 10,283</u>

NOTE (9) - INTERFUND TRANSFERS

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. There were no interfund transfer balances at December 31, 2014.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2014

NOTE (10) - ACCOUNTS RECEIVABLE

This account consists of grant revenues from the State of Louisiana, Department of Children and Family Services in the amount of \$6,977 in the Children's Trust Fund.

NOTE (11) - ON BEHALF PAYMENTS

Several employees and the City Judge of City Court of Opelousas receive payments directly from the City of Opelousas and St. Landry Parish Government. Salaries paid to these employees and the City Judge includes \$302,439 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 \$67,517 for group health insurance, \$64,940 for retirement, and \$4,032 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 \$42,480 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 (12) - SUBSEQUENT EVENTS

Subsequent events were evaluated through June 25, 2015, which is the date the financial statements were available to be issued. As of June 25, 2015, 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, 2014

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Fines and fees				
Civil court fees	\$ 7,000	\$ 8,000	\$ 7,778	\$ (222)
Court costs and fines earned	769,300	815,370	743,341	(72,029)
Probation evaluation fees	-	4,500	3,850	(650)
Driver's school	8,400	7,700	7,240	(460)
Community service income	10,000	5,200	5,146	(54)
Court cost - bond forfeiture	21,900	7,000	9,308	2,308
JEU Application Income	-	2,500	2,700	200
Department of Public Safety fees	9,500	9,000	8,600	(400)
District Court - DWI and 34,166 probation fees	102,250	66,000	59,157	(6,843)
Administrative cost fees	110,000	105,000	99,100	(5,900)
Intergovernmental				
St. Landry Parish Government reimbursement	17,000	2,600	3,766	1,166
On behalf payments				
City of Opelousas	465,509	451,000	481,408	30,408
St. Landry Parish Government	15,570	14,000	13,133	(867)
Interest earned	1,390	1,200	1,552	352
Reimbursed expense for Judge from Civil	48,700	48,700	60,564	11,864
Reimbursed expense from Civil	42,000	20,000	18,243	(1,757)
Other	3,481	1,330	740	(590)
Total revenues	1,632,000	1,569,100	1,525,626	(43,474)
EXPENDITURES				
General Government				
Current				
Accounting and auditing	32,200	42,000	50,237	(8,237)
Care of and program for juveniles	4,000	2,000	-	2,000
Computer expense	-	4,500	3,368	1,132
Repairs and maintenance	-	-	-	-
Dues and subscriptions	2,400	1,800	3,588	(1,788)
Insurance	17,500	19,900	18,156	1,744
Lease of equipment	10,350	10,150	9,259	891
Marshal's operating expenses	6,000	6,000	6,000	-
Miscellaneous	2,600	1,100	1,905	(805)
Office supplies	20,355	19,100	18,511	589
Document storage	5,100	4,700	3,469	1,231
Payroll taxes	30,200	27,000	26,755	245
Salaries	395,000	382,000	393,011	(11,011)
Reimbursement to the city	7,600	3,100	4,488	(1,388)
On behalf expenses				
City of Opelousas	465,509	451,000	481,408	(30,408)
St. Landry Parish Government	32,570	14,000	13,133	867
City Marshal subpoenas	6,650	3,300	3,444	(144)
Legal expense	-	-	-	-
Travel and conventions	16,300	13,400	9,271	4,129
Telephone	8,400	7,000	6,125	875
Auto repairs and maintenance	3,200	1,000	1,754	(754)
Uniforms	6,500	6,100	617	5,483

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, 2014

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
EXPENDITURES (Continued)				
Bank charges	\$ 2,200	\$ 2,200	\$ 2,106	\$ 94
Restitution expense	-	180	115	65
Employees' meals	800	1,000	1,421	(421)
Legal books	8,000	12,100	9,790	2,310
Utilities	10,000	10,000	9,044	956
Retirement expense	21,150	23,800	24,514	(714)
Compensated absences	-	-	-	-
Allocation of court cost				
City Marshal	97,000	100,000	89,435	10,565
St. Landry Parish Indigent Fund	121,000	123,000	112,662	10,338
Acadiana Criminalistics Laboratory	21,450	21,450	18,732	2,718
District Attorney	25,300	25,000	22,630	2,370
City Treasurer	72,575	88,300	79,257	9,043
St. Landry Parish Government	107,000	94,250	85,102	9,148
LA Commission of Law Enforcement	8,400	9,300	8,380	920
District Attorney - 12% Fund	14,600	12,900	11,605	1,295
Crime victims	5,450	4,400	3,893	507
State DWI machine fee	500	2,500	2,361	139
City test fee	1,200	1,700	1,536	164
Supreme Court CMIS cost	7,450	7,450	6,899	551
Act 654	3,600	1,200	936	264
District Attorney - worthless check fee	315	300	220	80
Officer subpoenas	3,150	4,900	4,495	405
Act 508-P.T.	600	200	225	(25)
FINS 27 th Judicial Expense Fund	4,300	-	-	-
ACT 895.4 - Crime Stoppers	4,950	5,000	4,550	450
City Marshall - bond forfeiture	5,400	6,700	8,648	(1,948)
District Attorney - bond forfeiture	5,400	6,700	8,648	(1,948)
IDB - bond forfeiture	5,400	6,700	8,648	(1,948)
Capital outlay				
Office furniture and equipment	-	-	-	-
<u>Total expenditures</u>	<u>1,629,624</u>	<u>1,590,380</u>	<u>1,580,351</u>	<u>10,029</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,376</u>	<u>(21,280)</u>	<u>(54,725)</u>	<u>(53,503)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out	-	-	-	-
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,376</u>	<u>\$ (21,280)</u>	<u>(54,725)</u>	<u>\$ (33,445)</u>
FUND BALANCE, beginning of year			<u>196,723</u>	
FUND BALANCE, end of year			<u>\$ 141,998</u>	

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND - JUDICIAL BUILDING FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

	BUDGET		ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
	ORIGINAL	FINAL		
REVENUES				
Fines and Fees	\$ 36,500	\$ 37,000	\$ 36,714	\$ (286)
Interest	-16	12	10	(2)
Refunds	6,500	13,000	14,465	1,465
Total Revenues	43,016	50,012	51,189	1,177
EXPENDITURES				
Repairs and maintenance	32,500	33,400	28,663	4,737
Supplies	516	300	53	247
Capital Outlay	10,000	3,800	3,862	(62)
Total Expenditures	43,016	37,500	32,578	4,922
NET CHANGE IN FUND BALANCE	\$ -	\$ 12,512	18,611	\$ 6,099
FUND BALANCE, Beginning of year			26,533	
FUND BALANCE, End of year			\$ 45,144	

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO BUDGETARY COMPARISON SCHEDULE
DECEMBER 31, 2014

NOTE (1) BASIS OF ACCOUNTING

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

NOTE (2) BUDGETARY PRACTICES

The Court prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The annual budget for the General Fund is prepared in accordance with the basis of accounting utilized by that fund.

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

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, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Cash	\$ 28,629	\$ 73,849
Investments	167,440	167,227
Due from other funds	<u>1,146</u>	<u>17,037</u>
<u>Total assets</u>	<u>\$ 197,215</u>	<u>\$ 258,113</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 13,085	\$ 15,110
Salaries payable	9,737	7,993
Payroll taxes payable	1,796	1,332
Due to Special Revenue Fund	2,160	3,302
Due to others	<u>28,439</u>	<u>33,653</u>
<u>Total liabilities</u>	<u>55,217</u>	<u>61,390</u>
 <u>FUND EQUITY</u>		
Fund balance - Assigned for Juvenile Docket	-	-
Fund balance - Unassigned	<u>141,998</u>	<u>196,723</u>
<u>Total fund equity</u>	<u>141,998</u>	<u>196,723</u>
 <u>Total liabilities and fund balance</u>	 <u>\$ 197,215</u>	 <u>\$ 258,113</u>

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
<u>REVENUES</u>		
Fines and fees		
Civil court fees	\$ 7,778	\$ 7,226
Court costs and fines earned	743,341	727,271
Probation evaluation fees	3,850	-
Driver's school	7,240	7,885
Community service income	5,146	6,667
Court cost – bond forfeiture	9,308	26,655
JEU Application Income	2,700	-
Department of Public Safety fees	8,600	8,983
District Court - DWI and 34,166 probation fees	59,157	102,181
Administrative cost fees	99,100	99,815
Intergovernmental		
St. Landry Parish Government reimbursement	3,766	3,291
On behalf payments		
City of Opelousas	481,408	441,856
St. Landry Parish Government	13,133	13,133
Interest earned	1,552	1,485
Reimbursed expense for Judge from Civil	60,564	56,860
Reimbursed expense from Civil	18,243	29,978
Other	740	10,391
<u>Total revenues</u>	<u>1,525,626</u>	<u>1,543,677</u>
<u>EXPENDITURES</u>		
General Government - judiciary		
Current		
Accounting and auditing	50,237	30,353
Computer expense	3,368	1,255
Dues and subscriptions	3,588	3,339
Insurance	18,156	18,237
Lease of equipment	9,259	10,010
Marshal's operating expenses	6,000	5,500
Miscellaneous	1,905	5,174
Office supplies	18,511	20,686
Document storage	3,469	3,807
Payroll taxes	26,755	28,633
Salaries	393,011	400,707
Reimbursement to the city	4,488	6,699
On behalf expenses		
City of Opelousas	481,408	441,856
St. Landry Parish Government	13,133	13,133
City Marshal subpoenas	3,444	3,796
Travel and conventions	9,271	13,313
Telephone	6,125	8,090
Auto repairs and maintenance	1,754	2,433
Uniforms	617	6,540

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
<u>EXPENDITURES</u> (Continued)		
Bank charges	\$ 2,106	\$ 2,157
Restitution expense	115	-
Employees' meals	1,421	150
Legal books	9,790	10,801
Utilities	9,044	10,175
Retirement expense	24,514	21,480
Compensated absences	-	(12,067)
Allocation of court cost		
City Marshal	89,435	93,305
St. Landry Parish Indigent Fund	112,662	116,834
Acadiana Criminalistics		
Laboratory	18,732	20,271
District Attorney	22,630	24,090
City Treasurer	79,257	69,463
St. Landry Parish Government	85,102	101,073
LA Commission of Law		
Enforcement	8,380	8,127
District Attorney - 12% Fund	11,605	13,783
Crime victims	3,893	5,302
State DWI machine fee	2,361	527
City test fee	1,536	1,204
Supreme Court CMIS cost	6,899	7,122
Act 654	936	3,288
District Attorney - worthless check fee	220	271
Officer subpoenas	4,495	6,440
Act 508-P.T.	225	463
FINS 27 th Judicial Expense Fund	-	3,200
ACT 895.4 – Crime Stoppers	4,550	4,690
City Marshall – bond forfeiture	8,648	7,508
District Attorney – bond forfeiture	8,648	7,508
IDB – bond forfeiture	8,648	7,508
Capital outlay		
Office furniture and equipment	-	5,353
<u>Total expenditures</u>	1,580,351	1,563,587
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	(54,725)	(19,910)

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	2014	2013
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers out	-	(9,144)
<u>Total other financing sources (uses)</u>	-	(9,144)
 <u>NET CHANGE IN FUND BALANCE</u>	 (54,725)	 (29,054)
 <u>FUND BALANCE</u> , beginning of year	 196,723	 225,777
<u>FUND BALANCE</u> , end of year	\$ 141,998	\$ 196,723

SPECIAL REVENUE FUND

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

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
JUDICIAL BUILDING FUND
DECEMBER 31, 2014 AND 2013

	2014	2013
<u>ASSETS</u>		
Cash	\$ 46,020	\$ 29,355
Due from General Fund	1,640	2,409
<u>Total assets</u>	\$ 47,660	\$ 31,764
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 2,516	\$ -
Due to Criminal Fund	-	5,231
<u>Total liabilities</u>	2,516	5,231
 <u>FUND BALANCE</u>		
Restricted fund balance	45,144	26,533
<u>Total fund balance</u>	45,144	26,533
 <u>Total liabilities and fund balances</u>	\$ 47,660	\$ 31,764

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
JUDICIAL BUILDING FUND
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
<u>REVENUES</u>		
Fines and Fees	\$ 36,714	\$ 36,888
St. Landry Parish reimbursement	14,465	6,102
Interest	10	16
<u>Total revenues</u>	<u>51,189</u>	<u>43,006</u>
<u>EXPENDITURES</u>		
Repairs and maintenance	28,663	34,975
Supplies	53	-
Capital Outlay	3,862	9,381
<u>Total expenditures</u>	<u>32,578</u>	<u>44,356</u>
<u>NET CHANGES IN FUND BALANCES</u>	18,611	(1,350)
<u>FUND BALANCES, beginning of year</u>	<u>26,533</u>	<u>27,883</u>
<u>FUND BALANCES, end of year</u>	<u>\$ 45,144</u>	<u>\$ 26,533</u>

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
DECEMBER 31, 2014

	<u>CHILDREN'S TRUST FUND</u>	<u>JUVENILE FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ -	\$ 10,780	\$ 10,780
Due from General Fund	-	520	520
Due from Children's Trust Fund	-	6,977	6,977
Due from State of Louisiana	6,977	-	6,977
<u>Total assets</u>	<u>\$ 6,977</u>	<u>\$ 18,277</u>	<u>\$ 25,254</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
<u>LIABILITIES</u>			
Accounts Payable	\$ -	\$ 45	\$ 45
Due to Juvenile Fund	6,977	-	6,977
<u>Total liabilities</u>	<u>6,977</u>	<u>45</u>	<u>7,022</u>
 <u>FUND BALANCES</u>			
Assigned	-	18,232	18,232
<u>Total fund balances</u>	<u>-</u>	<u>18,232</u>	<u>18,232</u>
 <u>Total liabilities and fund balances</u>	 <u>\$ 6,977</u>	 <u>\$ 18,277</u>	 <u>\$ 25,254</u>

CITY COURT OF OPELOUSAS, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>CHILDREN'S TRUST FUND</u>	<u>JUVENILE FUND</u>	<u>TOTAL</u>
<u>REVENUES</u>			
State of Louisiana reimbursement	\$ 13,121	\$ -	\$ 13,121
Reimbursements from other governments	-	5,389	5,389
Juvenile fines	-	10,697	10,697
Miscellaneous	-	4,770	4,770
<u>Total revenues</u>	<u>13,121</u>	<u>20,856</u>	<u>33,977</u>
<u>EXPENDITURES</u>			
Juvenile upkeep & expense	-	5,380	5,380
Office supplies	-	794	794
Marshall subpoenas	-	340	340
FINS - 27th Judicial Expense Fund	-	4,800	4,800
Operating services	13,121	-	13,121
Miscellaneous	-	678	678
<u>Total expenditures</u>	<u>13,121</u>	<u>11,992</u>	<u>25,113</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>8,864</u>	<u>8,864</u>
<u>OTHER FINANCING SOURCES</u>			
Transfer from General Fund	-	-	-
<u>Total other financing sources</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET CHANGES IN FUND BALANCES</u>	<u>-</u>	<u>8,864</u>	<u>8,864</u>
<u>FUND BALANCES, beginning of year</u>	<u>-</u>	<u>9,368</u>	<u>9,368</u>
<u>FUND BALANCES, end of year</u>	<u>\$ -</u>	<u>\$ 18,232</u>	<u>\$ 18,232</u>

VIGE, TUJAGUE & NOEL
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

151 N. 2ND STREET
P. O. BOX 1006
EUNICE, LOUISIANA 70535

SHIRLEY VIGE, JR., C.P.A.
FRANK G. TUJAGUE, C.P.A.
DOMINIQUE M. NOEL, C.P.A.

TELEPHONE:
337-457-9324
FAX:
337-457-8743

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

Honorable Judge Vanessa Harris
City Court of Opelousas
Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities of the City Court of Opelousas, Louisiana as of and for the year ended December 31, 2014 and the related notes to the financial statements, which collectively comprise City Court of Opelousas' basic financial statements and have issued our report thereon dated June 25, 2015.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify and deficiencies in internal control that we consider to be material weaknesses. However material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses, as item 2014-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City Court of Opelousas' financial statements are free from 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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and responses as item 2014-001.

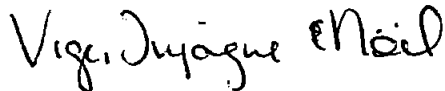
City Court of Opelousas' Responses to Findings

The Judge's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. City Court of Opelousas' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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, CPA's
Eunice, Louisiana
June 25, 2015

SUPPLEMENTARY INFORMATION

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2014

A. SUMMARY OF AUDIT RESULTS

FINANCIAL STATEMENTS

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the City Court of Opelousas.
2. 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, 2014.

B. FINDING - FINANCIAL STATEMENT AUDIT

2014-1 AGENCY FUND-RECONCILIATION OF AMOUNTS DUE TO OTHERS

Condition: The Due To/ Due From Accounts were not reconciled.

Criteria: All Due To/Due From accounts should be reconciled to subsidiary ledger reports and between funds.

Cause: Posting errors were made during the year and accounts were not being reconciled to the subsidiary records on a monthly basis. The year-end undisbursed funds report was not printed at year end and could not be reproduced due to computer program limitations allowing for the reprinting of documents from a previous date.

Effect: The "Due To/From Others", "Due to General Fund" and "Due to Judge" liability accounts were not reconciled to the subsidiary records as of December 31, 2014. While the total amount due to all was correct, the individual accounts were either overstated or understated. Adjustments were made to the "Due to Judge" and "Due To/From Others" accounts in the amount of \$ 20,864.

Recommendation: The Court should work with its fee accountant to adopt procedures to reconcile the accounts on a monthly basis. All reports should be printed at each month end to be utilized in the reconciliation process.

Response: The Court will work with its fee accountant to prepare monthly reconciliations of the various accounts to the subsidiary records and reports.

C. FINDING AND RESPONSES - MAJOR FEDERAL AWARD PROGRAMS AUDIT

At December 31, 2014, 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 FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2014

D. MANAGEMENT LETTER

No management letter was issued.

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2014

A. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

2013-1 AUDIT REPORT ISSUED LATE

Condition: Opelousas City Court did not meet the audit report issuance date of June 30, 2014.

Criteria: Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide* require all audits to be completed and transmitted to the legislative auditor within six months of the close of the entity's fiscal year.

Cause: The Opelousas City Court requested and was granted an extension of time until August 31, 2014 to issue the report. The delay in issuance of the report was due to the lack of availability of the financial statements and records prepared by the fee accountant. The compiled financials and other records were made available on June 6, 2014. This delay resulted in scheduling problems of the Auditors, resulting in the late release of the Audit.

Effect: The report issuance date is August 27, 2014.

Recommendation: Financial statements should be prepared and made available on a timely basis.

Response: The Court will work with the fee accountant for timely issuance of the financial records and compiled financial statements. The Court engaged the services of a new fee accountant during the fiscal year 2013 which resulted in transitional accounting challenges.

Status: This finding is cleared.

2013-2 GENERAL FUND

Condition: Opelousas City Court did not follow its Personnel Policy and Procedures Manuel.

Criteria: During the year 2013 the Court paid Holiday pay to two employees that were on prolonged sick leaves of absence, in violation of Section V item K. of the Personnel Policy & Procedures Manuel as adopted January 1, 2010. It states that "If you are on a leave of absence, or are receiving workers' compensation, you will not be eligible for holiday pay."

This finding was discovered during the 2012 Audit and was addressed at that time. No additional violations of the Policy were noted during the period of June 18, 2013 through December 31, 2013.

Cause: The Court did not follow Section V item K of the current Personnel Policy & Procedures Manuel as adopted January 1, 2010.

Effect: During the period of January 1, 2013 through June 18, 2013, vacation pay was paid in violation of the Personnel Policy & Procedure Manuel amounting to \$614.88, for 4 paid days.

Recommendation: The personnel policy and procedures manual should be followed at all times.

Response: This violation was an unintentional oversight. We will ensure that Court will adhere to the personnel policy and procedures manual moving forward.

Status: This finding is cleared.

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEARS FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2014

2013-3 AGENCY FUND-BANK RECONCILIATIONS

Condition: Bank reconciliations for the Civil Advance Deposit checking account were not prepared correctly.

Criteria: Bank reconciliations are to be prepared correctly and in a timely manner in order to correct any errors or discrepancies that may have occurred.

Cause: This was an error on the part of the fee accountant.

Effect: The Civil Advance Deposit checking account bank reconciliation was prepared incorrectly resulting in an understatement of funds available. This error contributed to the non reconciliation of funds on hand, to funds due to others. (See finding 2013-4).

Recommendation: Bank reconciliation reports should be reviewed for completeness and all reconciling items should be verified as to their validity.

Response: The Court will work with the fee accountant to put procedures in place to verify and review reconciling items on the bank reconciliations. The Court engaged the services of a new fee accountant during the fiscal year 2013 which resulted in transitional accounting challenges.

Status: This finding is cleared.

2013-4 AGENCY FUND-RECONCILIATION OF AMOUNTS DUE TO OTHERS

Condition: The Due to/ Due from accounts were not reconciled.

Criteria: All Due to/Due from accounts should be reconciled to subsidiary ledgers and between funds.

Cause: Posting errors were made during the year and accounts were not being reconciled to the subsidiary records on a monthly basis.

Effect: The "Due to Others", "Due to Judge" and "Due to General Fund" liability accounts were not reconciled as of December 31, 2013, to subsidiary records. While the total amount due to all was correct, the individual accounts were either overstated or understated. "Due to Others" understated by \$54,082, "Due to Judge" overstated by \$39,127 and "Due to General Fund" overstated by \$13,986.

Recommendation: All accounts should be reconciled each month to the subsidiary records.

Response: The Court will work with its fee accountant to put procedures in place to reconcile all accounts each month to the subsidiary records. The Court engaged the services of a new fee accountant during the fiscal year 2013 which resulted in transitional accounting challenges.

Status: This finding is repeated.

B. FINDING AND RESPONSES - MAJOR FEDERAL AWARD PROGRAMS AUDIT

At December 31, 2013, 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 COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2014

Agency Head Name: Vanessa Harris, Judge
Service Period: 12 Months

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 141,597
Insurance Benefits	6,965
Retirement	51,965
Reimbursements	140
Travel	1,216
Registration Fees	750
Convention Travel	251



City Court of Opelousas

Vanessa Harris
Judge

LaVonya Malveaux
Judicial Administrator

337) 948-2750 (PHONE)
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IN AND FOR WARD ONE
ST. LANDRY PARISH
P. O Box 1999
Opelousas, LA 70571

Civil, Criminal,
Traffic, and
Juvenile Jurisdiction

www.opelousascitycourt.com

June 25, 2015

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, 2014 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:

2014-1 AGENCY FUND-RECONCILIATION OF AMOUNTS DUE TO OTHERS

Condition: The Due To/ Due From Accounts were not reconciled

Criteria: All Due To/Due From accounts should be reconciled to subsidiary ledger reports and between funds.

Cause: Posting errors were made during the year and accounts were not being reconciled to the subsidiary records on a monthly basis. The year-end undisbursed funds report was not printed at year end and could not be reproduced due to computer program limitations allowing for the reprinting of documents from a previous date.

Effect: The "Due To/From Others", "Due to General Fund" and "Due to Judge" liability accounts were not reconciled to the subsidiary records as of December

31, 2014. While the total amount due to all was correct, the individual accounts were either overstated or understated. Adjustments were made to the "Due to Judge" and "Due To/From Others" accounts in the amount of \$ 20,864.

Recommendation: The Court should work with its fee accountant to adopt procedures to reconcile the accounts on a monthly basis. All reports should be printed at each month end to be utilized in the reconciliation process.

Response: The Court will work with its fee accountant to prepare monthly reconciliations of the various accounts to the subsidiary records and reports.

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,

A handwritten signature in black ink, appearing to read 'V. Harris', with a long horizontal flourish extending to the right.

Vanessa Harris,
City Court Judge