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**CITY JUDGE
CITY COURT OF OAKDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA**

Oakdale, Louisiana

Financial Report

Year Ended December 31, 2003

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

Request Code

7-28-04

Rayce T. Schmitt, CPA, APAC

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INDEPENDENT AUDITOR'S REPORT

**HONORABLE FERRELL FUSELIER
CITY JUDGE
CITY COURT OF OGDENALE
AND WARD 5 OF ALLEN PARISH, LOUISIANA
Ogdendale, Louisiana**

I have audited the accompanying financial statements of the governmental activities of the City Judge, City Court of Ogdendale and Ward 5 of Allen Parish, Louisiana (the Court) as of and for the year ended December 31, 2003, as listed in the table of contents. These financial statements are the responsibility of the Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the City Judge, City Court of Ogdendale and Ward 5 of Allen Parish, Louisiana as of December 31, 2003, and the changes of financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated May 23, 2004, on my consideration of the Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

The Management's Discussion and Analysis and the required supplementary information on page 32 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Court's basic financial statements. The other supplementary information on pages 14 through 23 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information, except for that portion marked "unaudited" on which I express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

As described in Note 18 to the basic financial statements, the Court adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, Statement No. 37, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, Derivative Statement No. 38 Certain Financial Statement Note Disclosures, and Interpretation No. 4, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. This results in a change in the format and content of the basic financial statements.

Royce T. Scimemi, CPA, APAC
May 27, 2004

Royce T. Scimemi, CPA, APAC

**CITY JUDGE
CITY COURT OF OGDENALE-4002
WARD 3 OF ALLEN PARISH, LOUISIANA
Ogdenale, Louisiana**

Management's Discussion and Analysis

Within this section of the City Judge, City Court of Ogdenale and Ward 3 of Allen Parish, Louisiana annual financial report, the Court's management is pleased to provide this narrative discussion and analysis of the financial activities of the Court for the fiscal year ended December 31, 2005. The Court's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The Court's assets exceeded its liabilities by \$18,048 (net assets) for the fiscal year reported.
- Total revenues of \$141,444 exceeded total expenditures of \$123,396, which resulted in a current year surplus of \$18,048.
- Total net assets are comprised of the following:
 - (1) Capital assets of \$36,749 include property and equipment, net of accumulated depreciation, and are reduced for outstanding debt, if any, related to the purchase of capital assets.
 - (2) Restricted net assets of \$6,138 includes funds for the PDS program.
 - (3) Unrestricted net assets of \$25,161.
- The Court's governmental funds reported total ending fund balance of \$90,267 this year. This compares to the prior year ending fund balance of \$72,244, reflecting an increase of \$18,023 during the current year.
- At the end of the current fiscal year, unreserved fund balance for the General Fund was \$18,048, or 25% of total General Fund expenditures and 20% of total General Fund revenues.
- Overall, the Court continues to maintain a solid financial position and is continuing to work to improve on this financial position.

The above financial highlights are explained in more detail in the "Financial Analysis" section of this document.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Court's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Court also includes in this report additional information to supplement the basic financial statements. Comparative data for the prior year is only available on a limited basis. However, all applicable tables will present comparative data in fiscal year 2004.

CITY RIDGE
CITY COURT OF GARDALE AND
WARD 1 OF ALLEN PARISH, LOUISIANA
Orlando, Louisiana

Management's Discussion and Analysis (Continued)

Government-wide Financial Statements

The Court's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Court's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its focus in general accounting and classification or reconciliation of activities between funds.

The first of these government-wide statements is the *Statement of Net Assets*. This is the government-wide statement of position presenting information that includes all of the Court's assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Court as a whole is improving or deteriorating. Evaluation of the overall health of the Court would extend to other nonfinancial factors such as diversification of the taxpayer base in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the Court's net assets changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Court's distinct activities or functions on revenues provided.

The government-wide financial statements are presented on pages 11 through 14 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Court uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Court's most significant funds rather than the Court as a whole.

The Court uses governmental funds and fiduciary funds as follows:

Governmental funds are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a descriptive view of the Court's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 16 through 20 of this report.

**CITY JUDGE
CITY COURT OF ORANGEBLUE AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Orlando, Louisiana**

Management's Discussion and Analysis (Continued)

Notes to the basic financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplemental information concerning the Court's budget presentations. Budgetary comparison statements are included as "required supplemental information" for the general fund. These schedules demonstrate compliance with the Court's adopted and final revised budget. Required supplemental information can be found on page 32 of this report.

Financial Analysis of the Court as a Whole

The Court implemented the new financial reporting model used in this report beginning with the current fiscal year ended December, 2011. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss the changing financial position of the Court as a whole.

The Court's net assets at fiscal year-end are \$11,816. The following table provides a summary of the Court's net assets:

Assets:		
Current assets	\$ 90,316	90%
Capital assets	18,788	18%
Total assets	109,103	100%
Liabilities:		
Current liabilities	3,000	100%
Long-term liabilities	—	—
Total liabilities	3,000	100%
Net assets:		
Investment in capital assets, net of debt	18,788	17%
Restricted	81,588	81
Unrestricted	26,879	28
Total net assets	\$ 11,816	100%

CITY JUDGE
CITY COURT OF OAKDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA
Oakdale, Louisiana

Management's Discussion and Analysis (Continued)

The Court continues to maintain a high current ratio. The current ratio compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio is 20.51 to 1.

Since this is the first year in which government-wide information is available, comparative data is not presented. However, comparative data will be accumulated and presented to assist analysis in future years. The following table provides a summary of the Court's changes in net assets:

Revenue:		
Program:		
Charges for services/fees	\$ 171,533	97%
General:		
Interest	4,916	3
Miscellaneous	1,892	1
Total Revenue	141,444	100%
Program expenses:		
Court Administration	121,248	
Change in net assets	11,683	
Beginning net assets	87,521	
Ending net assets	\$ 111,004	

Governmental Revenue

Note that program revenues covered 97% of governmental spending expenses. This means that the government's taxpayers, in the form of property and sales taxes, and the Court's other general revenues funded 64% of its operations.

Governmental Functional Expenses

The total function of the Court is administration of law. Of the total cost, depreciation on the equipment was \$4,804 or 3.8% of total expenses.

Financial Analysis of the Court's Funds

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources items. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of

**CITY JUDGE
CITY COURT OF ORGANS, LAKE
WARD 2 OF ALLEN PARISH, LOUISIANA
Orleans, Louisiana**

Management's Discussion and Analysis (Continued)

399,247. Legally restricted fund balances (i.e., the reserved fund balances) include \$81,108 reserved for the PFES program. As a result, the unreserved, undesignated fund balance is \$28,139.

The unreserved, undesignated fund balance increased by \$18,001 from the previous year.

Budgetary Highlights

The General Fund - When the original budget was adopted, it was anticipated that the total revenues and the total expenditures were going to be the same as the previous fiscal year. The budget was not amended during the year.

Capital Assets and Debt Administration

Capital assets

The Court's investment in capital assets, net of accumulated depreciation as of December 31, 2003, was \$18,749. See Note 5 for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table provides a summary of capital asset activity:

Nondepreciable assets-land	\$ -
Depreciable assets	
Furniture, fixtures, and equipment	64,817
Less accumulated depreciation	<u>46,068</u>
Book value-depreciable assets	18,749
Percentage depreciated	57%
Book value-all assets	<u>18,749</u>

Long-term debt

The court had no long-term debt during 2003.

CITY EDGE
CITY COURT OF ORANGE AND
WARD 5 OF ALLEN PARKS, LOUISIANA
Orlando, Louisiana

Management's Discussion and Analysis (Continued)

Contacting the Court's Financial Management

This financial report is designed to provide a general overview of the Court's finances, comply with finance-related laws and regulations, and demonstrate the Court's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Court's office, Honorable Judge Perrell Faudier, at (318) 333-1121.

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (2015)**

CITY FUDGE
CITY COURT OF DARDARE AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Caldwell, Louisiana

Statement of Net Assets
December 31, 2008

Activities	Commercial
ASSETS	
Interest-bearing deposits	\$ 8,714
Non interest-bearing deposits	24,837
Investments	90,349
Interest receivable	1,981
Capital assets, net	<u>35,739</u>
Total assets	<u>161,620</u>
LIABILITIES	
Current liabilities:	
Accounts payable	1,275
Accrued compensated absences	1,343
Payroll taxes payable	<u>142</u>
Total liabilities	<u>2,760</u>
NET ASSETS	
Invested in capital assets	10,749
Restricted	41,788
Unrestricted	<u>28,083</u>
Total net assets	<u>\$ 100,620</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF DOR
CITY COURT OF ORCADALE AND
WARD 1-OF ALLUM PARISH, LOUISIANA
 Oakdale, Louisiana

Statement of Activities
 Year Ended December 31, 2003

<u>Activities</u>	<u>Expenses</u>	<u>Expases Revenues</u> <u>Court Costs and</u> <u>Other Charges</u>	<u>Net (Expense) Revenues and</u> <u>Changes in Net Assets</u> <u>Governmental</u> <u>Activities</u>
Environmental Activities			
Court Administration	\$121,161	\$121,161	\$ -
General revenues			
Unrestricted investment earnings			214
Restricted investment earnings			3,707
Change in fair value of investments			(2,609)
Miscellaneous			1,000
Total general revenues			2,312
Change in net assets			13,690
Net assets-December 31, 2002			87,561
Net assets-December 31, 2003			\$101,251

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (OFF)

CITY FUND
CITY COURT OF GARDALE AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Gibbs, Louisiana

Balance Sheet - Governmental Fund
December 31, 2002

	<u>Governmental Fund Type</u>
ASSETS	
Interest-bearing deposits	\$ 3,314
Non-interest-bearing deposits	26,657
Investments	68,348
Accounts Receivable	
Interest	____1,000
Total assets	<u>\$ 99,329</u>
LIABILITIES AND FUND EQUITY	
Accounts payable	\$ 1,373
Accrued salaries	1,592
Payroll taxes payable	____142
Total liabilities	<u>____3,107</u>
Fund equity:	
Fund balance - restricted	61,088
Fund balance - unreserved and undesignated	____33,873
Total fund equity	<u>____94,961</u>
Total liabilities and fund equity	<u>\$ 98,858</u>

The accompanying notes are an integral part of the basic financial statements.

CITY JUDGE
CITY COURT OF ORANGIALE AND
WARDEN OF ALLEN PARISH, LOUISIANA,
Orangole, Louisiana

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
December 31, 2003

Total fund balances for governmental funds at December 31, 2003	\$ 80,267
Total net assets reported for governmental activities in the statement of net assets is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These assets consist of:	
Office furniture, fixtures and equipment, net of \$14,864 accumulated depreciation	<u>10,749</u>
Total net assets of governmental activities at December 31, 2003	<u>\$ 91,016</u>

The accompanying notes are an integral part of the basic financial statements.

CITY JUDGE
CITY COURT OF DARDENNE AND
WARD 1 OF ALLEN PARISH, LOUISIANA
Dardene, Louisiana

Statement of Revenues, Expenditures, and Change in Fund Balance -
Governmental Fund
Year Ended December 31, 2002

Revenues	
Court fees	\$21,000
Interest	000
Miscellaneous	100
Total revenues	\$21,100
Expenditures	
Current	
Contract services	000
Computer	801
Dues & subscriptions	1,077
Education	1,041
Equipment lease	1,000
Insurance	1,000
Library	1,000
Miscellaneous	00
Office	1,000
Repairs/maint	1,000
Postage	1,000
Professional fees	4,000
Repairs and maintenance	100
Retirement	4,000
Salaries	90,000
Supplies	1,100
Telephone	4,000
Travel	1,100
Capital Outlay	
Total expenditures	<u>122,000</u>
Excess (deficiency) of revenues over expenditures	11,100
Fund balance, beginning of year	11,000
Fund balance, end of year	\$22,100

The accompanying notes are an integral part of the basic financial statements.

CITY FUDGE
CITY COURT OF ORANGE AND
WARD 5 OF ALLEN PARKS, LOUISIANA
Orlando, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds to the
Statement of Activities
Year Ended December 31, 2003

Total net changes in fund balances at December 31, 2003 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$18,000
 The change in net assets reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances Depreciation expense for the year ended December 31, 2003	\$ - <u>(4,000)</u>	<u>(4,000)</u>
Total changes in net assets at December 31, 2003 per Statement of Activities		<u>\$14,000</u>

The accompanying notes are an integral part of the basic financial statements.

CITY EDGE
CITY COURT OF OBERLIN AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Ostfale, Louisiana

Statement of Fiduciary Net Assets and Liabilities
Fiduciary Funds
December 31, 2003

Assets	<u>Agency Funds</u>
Mon interest-bearing deposits	<u>10,110</u>
Total assets	
Liabilities	
Advances from	<u>10,110</u>

The accompanying notes are an integral part of the basic financial statements

CITY JUDGE
CITY COURT OF OAKVILLE AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Oakville, Louisiana

Notes to the Basic Financial Statements

December 31, 2020

01) Summary of Significant Accounting Policies

The City Judge, City Court of Oakville and Ward 3 of Allen Parish, Louisiana was established under Louisiana Revised Statute 33:1870 et. seq. its territorial jurisdiction extends throughout Ward 3 of Allen Parish in which the City of Oakville is located. The Court is composed of a city judge (elected) and a city clerk (appointed by the city judge). The city judge is an elected member including neither victories neither court costs. These costs are utilized in the operation of the Court. Costs are deposited into separate special accounts for the ward marshal and the city judge. The city judge is elected for a term of six years.

The accounting and reporting policies of the City Judge, City Court of Oakville and Ward 3 of Allen Parish, conform to generally accepted accounting principles as applied to governments. Such accounting and reporting procedures conform to the requirements of the Industry audit public, *Audit of State and Local Governments*. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions as of before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Basis of Presentation

The accompanying basic financial statements of the Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB 34, "Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWSFS)

The statement of net assets and the statement of activities display information about the Court as a whole. These statements include all the financial activities of the Court except the Minority-asset funds. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions."

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly

CITY JUDGE
CITY COURT OF DARDANE AND
WARD 1 OF ALLEN PARISH, LOUISIANA
Osteola, Louisiana

Notes to the Basic Financial Statements -- Continued

December 31, 2000

classifiable to a particular function. Program revenues include court cost income. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Court functions and activities. A fund is defined as a separate fund and accounting entity with a self-balancing set of accounts. The various funds of the Court are classified into two categories: governmental and fiduciary. 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 the Court or its total assets, liabilities, revenues or expenditures of the individual governmental fund is at least 1% of the corresponding total for all governmental funds. The funds of the Court are described below:

Governmental Fund -

The General Fund is the principal fund of the Court and is used to account for the operations of the Court. The various fees and charges due to the Court are accounted for in this fund. General operation expenditures are paid from this fund.

Fiduciary Funds -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in the category by the Court are agency funds. The agency funds (Civil Fee Fund, Cash Bond Fund, and Fines and Restitution Fund) account for assets held by the Court as an agent for outside parties, including other governments, or on behalf of other funds within the government. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement base, but use the modified accrual basis of accounting.

ii. Financial Reporting Entity

The city court judge and marshal are independently elected officials and each represents a separate reporting entity.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component unit should be considered part of the reporting 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 the organization and/or
 - (b) the potential for the organization to provide specific financial benefits to or impose

CITY FUDGE
CITY COURT OF OGREDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA
Ochitree, Louisiana

Notes to the Basic Financial Statements - Continued

December 31, 2003

specific financial business as the primary government.

2. Organizations for which the primary government does not appoint a voting majority but are financially 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 accompanying financial statements present information only on the funds mentioned by the Court and do not present information on the City of Ochitree or the Allen Parish Police Jury, the general government services provided by that governmental unit, or any other governmental units.

C. Measurement Basis/Basis of Accounting

The amounts reflected in the governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is the recorded, through adjustment, to a government-wide view of Court operations. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement focus applied.

The amounts reflected in the governmental funds on the modified accrual basis of accounting, revenues are recognized when measurable and available (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are accounted when the related fund liability is incurred, except for the interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Penalties, fines, and miscellaneous revenues are recorded in the year in which they are received in cash because they are generally not measurable until actually received. Intergovernmental revenue and interest income is accrued when their receipt occurs even though after the end of the accounting period so as to be both measurable and available.

CITY JUDGE
CITY COURT OF OAKHALL AND
WARD 3 OF ALLEN PARKER, LOUISIANA
Oakdale, Louisiana

Notes to the Basic Financial Statements - Continued

December 31, 2003

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Capital expenditures are reported as expenditures at the time purchased.

D. Budgetary Accounting

A general fund budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year end.

On or before December 15 of each year, the budget is prepared by function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the Judge for review. Any changes to the budget must be within the revenues and reserves estimated.

Expenditures may not legally exceed budgeted appropriations at the activity level. The original budget for 2003 was not amended during the year.

E. Capital Assets

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 estimated fair value at the date of donation. The Court maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net assets and statement of activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight-line method over the following useful lives:

	Estimated Useful Lives
Furniture, fixtures and equipment	3-50 Years

F. Compensated Absence

The Court has the following policy relating to vacation and sick leave:

Employees of the Court earn two to three weeks of vacation and 10 days of sick leave each year. Vacation is cumulative and sick leave must be used in the year earned.

The Court's recognition and measurement criteria for compensated absence follows:

CITY JUDGE
CITY COURT OF GARDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA
Orlando, Louisiana

Notes to the Basic Financial Statements -- Continued

December 31, 2003

- a. The employer's rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

The accrued compensated absences at December 31, 2003 amounted to \$1,342.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of money are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Court as an extension of formal budgetary integration in its funds.

E. Equity Classification

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

- a. **Invested in capital assets, net of related debt** -- Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. **Restricted net assets** -- Consists 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.
- c. **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 statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

F. Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

G. Advance Costs

Advance costs represents money received in connection with civil suits. The plaintiff of each civil suit is required to make an advance payment to cover the cost incurred by the court in processing the suit. These cash advances remain in the advance costs account until the

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CITY COURT OF OAKDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA
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Notes to the Basic Financial Statements - Continued

December 31, 2000

invest items there. At which time they are delivered to the proper entities, or until the case has been dismissed and the remaining amount is refunded.

K. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, interest-bearing demand deposits, and time deposits. They are stated at cost, which approximates market.

(G) Court Operations

Fees collected by the Court are required to be remitted to the City of Oakdale, LA, when prosecutions are on behalf of the City, to the Allen Parish Police Jury when the prosecution is on behalf of the state or parish and to other various state agencies as required by law. Article 892.1 through 892.4 of the Code of Criminal Procedure allows the Court to keep a portion of fees collected to defray operation of the Court.

The City Judge in both criminal and civil cases under the authority of Louisiana Revised Statutes 13:1284, 13:841 and 13:1289 assumes court costs. Costs collected in criminal (including traffic violations) are used to pay the operational expenses of the Court. The Court receives no fees in criminal matters, including police bonds. Court costs collected in civil cases are paid to the City Judge, the City Marshal and other agencies.

The City of Oakdale, LA and the Allen Parish Police Jury pay salary payments directly to the City Judge and the City Court Clerk. The Court supplements the City Court Clerk's salary. The Court is provided space by the City of Oakdale without charge.

(I) Cash and Interest-Bearing Deposits

Under state law, the Court may deposit funds within a fiscal agent bank located in the parish or congressional district that is organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2000, the Court has cash and interest-bearing deposits (book balances) totaling \$99,075.

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2000 totaled \$109,950 and are fully secured by federal deposit insurance.

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Notes to the Basic Financial Statements -- Continued

December 31, 2003

(4) Investments

GAAP Statement 31 generally mandates that investments be reported in the financial statements at their fair value. For this purpose, the "fair value" of investment is defined as follows:

Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale. If a quoted market price is available for an investment, the fair value to be used in applying this Statement is the total of the number of trading units times the market price per unit.

Investments on the balance sheet, which are fully insured certificates of deposit, amounted to \$60,348 at December 31, 2003. All investment income, including changes in the fair value of investments, should be recognized in the operating statement. Reported investment earnings for the year ended December 31, 2003 are as follows:

Interest income	\$1,209
Unrealized loss	(733)
Reported as interest income	<u>\$1,336</u>

(5) Changes in Capital Assets

A summary of changes in capital assets follows:

	Balance 12/31/02	Additions	Deletions	Balance 12/31/03
Furniture, fixtures and equipment	\$ 44,817	\$ -	\$ -	\$ 44,817
Less: Accumulated Depreciation	49,760	4,308	-----	54,068
Net	<u>\$ 15,057</u>	<u>\$ 4,308</u>	<u>\$ -----</u>	<u>\$ 19,365</u>

Depreciation expense in the amount of \$4,308 was charged to court administration.

(6) Pension Plan

Louisiana State Employees' Retirement System

On behalf of the Judge, the Court contributes to the Louisiana State Employees' Retirement System (the System), a cost sharing multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. All state employees except certain classes excluded by statute become members of the System as a condition of employment unless they elect to continue as a contribution member in any other retirement system for which they are eligible for membership. Elected officials and officials appointed by the governor may, at their option, become members of the System.

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WARD 3 OF ALLEN PARISH, LOUISIANA
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Notes to the Basic Financial Statements - Continued

December 31, 2003

The System also provides retirement, death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The Louisiana State Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44313, Baton Rouge, LA 70804-4113 or by calling (800) 224-1080.

Covered employees are required by state statute to contribute 11.8 percent of their salary to the plan. The Court is required by the same statute to contribute 14.1 percent for the month of January 2003. Since the Judge retired the DRPF Program after January 2003, there were and will no longer be any contributions by the Court on his behalf after that point. The Court contributions to the System for the year ended December 31, 2003, 2002 and 2001 was \$186, \$1,824 and \$1,265, respectively.

Municipal Employees' Retirement System of Louisiana

On behalf of eligible employees, other than the Judge, the Court contributes to the Municipal Employees' Retirement System (the System), a cost sharing multiple-employer, defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans (Plan A and Plan B). Employees are members of Plan A.

All permanent employees working at least 25 hours per week who are not covered by another pension plan and are paid wholly or in part from municipal funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 30 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1% of their final-average salary for each year of creditable service. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination.

The System also provides death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The Municipal Employees' Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Municipal Employees' Retirement System, 7037 Office Park Blvd., Baton Rouge, LA 70809 or by calling (225) 933-4810.

Under Plan A, members are required by state statute to contribute 8.25% of their annual covered salary to the plan. The Court is required by the same statute to contribute an actuarially determined rate. The rates were 8 percent from January 1, 2003 to June 30, 2003 and 11 percent from July 1, 2003 to December 31, 2003. In addition, contributions to the System include 5% of one percent of the taxes shown to be collectible by the tax rolls of each respective parish, except Orleans Parish. The tax dollars are divided between Plan A and Plan B based proportionately on the salaries of active members of each plan. The contribution requirements of plan members and the Court are established and may be amended by state statute. As provided by R.S. 11:183, the

**CITY JUDGE
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WARD 5 OF ALLEN PARISH, LOUISIANA
Ogden, Louisiana**

Notes to the Basic Financial Statements – Continued

December 31, 2003

employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's contributions to Plan A of the System for the year ended December 31, 2003, 2002 and 2001 was \$4,476, \$3,078 and \$3,064, respectively.

(7) Changes in Agency Fund Balances

A summary of changes in agency fund credited deposits follows:

	Unreconciled Deposits 12/31/03	Additions	Reductions	Unreconciled Deposits 12/31/02
Agency Funds:				
Civil Pen Fund	\$ 2,204	\$ 31,716	\$ 10,096	\$ 2,824
Cash Bond Fund	2,876	1,000	3,300	676
Fines and Restitution Fund	0	258,031	258,112	0
Total	\$ 5,080	\$ 290,747	\$ 271,508	\$ 3,500

(8) Risk Management

The Court is exposed to various risks of loss related to torts, damage to, theft of and destruction of assets, errors and omissions, injuries to employees and the public, and natural disasters. The Court is covered by the City of Ogden's commercial insurance, including workers' compensation and employee health and accident insurance. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

(9) Expenditures of the Court Paid by the City of Ogden, LA

The Court is located in Ogden City Hall. The City of Ogden, LA, as required by statute, pays the cost of maintaining and operating the Court. These expenditures are not included in the accompanying basic financial statements.

(10) Changes in Accounting Principles

For the year ended December 31, 2003, the Court has implemented GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. GASB Statement No. 34 creates new basic financial statements for reporting on the Court's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Court also implemented GASB Statement

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Notes to the Basic Financial Statements - Continued

December 31, 2002

No. 34, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognizing and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements

The implementation of GASB Statement No. 34 caused the opening fund balances at December 31, 2002 to be restated in terms of "net assets" as follows:

Total fund balances - Governmental Funds at December 31, 2002		8 71,264
Add: Cost of capital assets at December 31, 2002	8 84,817	
Less: Accumulated depreciation at December 31, 2002	(88,298)	15,817
Net assets at December 31, 2002		8 82,314

REQUIRED SUPPLEMENTARY INFORMATION

**CITY FUND
CITY COURT OF GARDIOLA AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Orleans, Louisiana**

**General Fund
Budgetary Comparison Schedule
Year Ended December 31, 2000**

Revenue	Original Budget	Actual	Variance Favorable (Unfavorable)
Costs paid	189,000	181,000	8,000
Interest	700	1,016	(316)
Intergovernmental	1,100	-	(1,100)
Other	2,000	1,800	(200)
Total revenues	202,800	184,616	(18,184)
Expenditures:			
Current:			
Contract services	3,000	3,200	(200)
Copies	2,000	61	1,939
Gas & transportation	1,000	1,177	(177)
Insurance	1,000	2,211	(1,211)
Telephone fees	2,000	2,208	(208)
Interest	2,000	2,800	(800)
Library	4,000	2,600	1,400
Maintenance	170	61	109
Office	2,700	3,170	(470)
Recruit fees	2,000	2,000	-
Printing	2,500	2,200	300
Professional fee	2,000	4,000	(2,000)
Capital and maintenance	700	118	582
Miscellaneous	1,000	4,000	(3,000)
Rental	60,000	60,000	-
Supplies	4,000	3,100	(900)
Telephone	7,000	6,000	1,000
Travel	3,000	11,000	(8,000)
Capital Outlay	5,000	-	5,000
Debt Service			
Interest	200	20	180
Total expenditures	110,570	111,600	(90)
Excess (deficiency) of revenues over expenditures	92,230	73,016	(19,214)
Fund balance, beginning of year	71,200	71,200	-
Fund balance, end of year	1,61,230	1,61,230	-

OTHER SUPPLEMENTARY INFORMATION

CITY JUDGE
CITY COURT OF OAKVILLE AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Oakville, Louisiana

Fiduciary Fund Type - Agency Funds
Comparing Statement of Fiduciary Assets and Liabilities
December 31, 2003

	<u>Civil Fee Fund</u>	<u>Cash Bond Fund</u>	<u>Fees and Restoration Fund</u>	<u>Total</u>
ASSETS				
Cash	\$1,480	\$1,830	\$1,000	\$4,310
Total assets	\$1,480	\$1,830	\$1,000	\$4,310
LIABILITIES				
Advance Costs	\$1,480	\$1,830	\$1,000	\$4,310

CITY OF OAKDALE
CITY COURT OF OAKDALE AND
WARD 5 OF ALLEN PARISH, LOUISIANA
Oakdale, Louisiana

Fiduciary Fund Type - Agency Funds
Continuing Statement of Changes in Fiduciary Assets and Liabilities
Year Ended December 31, 2020

	Civil Fee Fund	Cash Fund	Fees and Restitutions Fund	Totals
Balance, beginning of year	\$ 0,208	\$ 2,870	\$ -	\$ 3,078
Additions:				
Deposits -				
Fees and court costs	33,776	-	228,573	262,349
Cash bonds	-	2,100	-	2,100
Total additions	<u>33,776</u>	<u>2,100</u>	<u>228,573</u>	<u>264,449</u>
Total	<u>33,984</u>	<u>4,970</u>	<u>228,573</u>	<u>271,527</u>
Reductions:				
Deposits rolled to -				
Allen Parish Clerk of Court	3,339	-	-	3,339
Allen Parish Police Jury	-	-	6,258	6,258
Allen Parish District Attorney	-	-	1,686	1,686
City of Oakdale	-	-	40,000	40,000
Judges Deliberation Board	-	-	16,174	16,174
Miscellaneous	6,517	3,100	3,045	12,662
Oakdale City Court Judge	11,360	-	-	11,360
Oakdale City Court	4,091	-	130,148	134,239
Restitution	-	-	4,833	4,833
Court's Office	1,056	-	850	1,906
State Agencies	3,670	-	14,813	18,483
Town of Elizabeth	-	-	111	111
Ward Marshall	1,000	-	13,638	14,638
Total reductions	<u>31,096</u>	<u>3,100</u>	<u>228,370</u>	<u>264,566</u>
Balance, end of year	<u>\$ 2,888</u>	<u>\$ 1,870</u>	<u>\$ -</u>	<u>\$ 4,758</u>



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Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of the Basic Financial Statements Performed in Accordance with Government Auditing Standards

HONORABLE PORRELL FUSIELER
CITY JUDGE
CITY COURT OF ORCADES AND
WARD 2 OF ALLEN PARISH, LOUISIANA
OrCADEs, Louisiana

I have audited the basic financial statements of City Judge, City Court of OrCADEs and Ward 2 of Allen Parish, Louisiana (the Court) as of and for the year ended December 31, 2000, and have issued my report thereon dated May 27, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether OrCADE's basic financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclose no instances of non-compliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned

CITY COURT OF ORLEANS, LOUISIANA
Compliance and Internal Control Report (Continued)

functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of management and is not intended to be and should not be used by anyone other than those specified parties. However, under Louisiana Revised Statute 28:119, this report is distributed to the Legislative Auditor as a public document.

Rayce T. Simoni, CPA, APAC
May 17, 2004

Rayce T. Simoni, CPA, APAC

CITY FUDGE
CITY COURT OF OAKHOLE AND
WARD 3 OF ALLEN PARISH, LOUISIANA
Oakhole, Louisiana

Schedule of Findings and Questioned Costs

Year Ended December 31, 2003

Current Year Findings:

1. Summary of Auditor's Results:

- a. Auditor issued an unqualified opinion on the financial statements.
- b. No reportable conditions in internal control over financial reporting and its operation were disclosed by the audit of the financial statements.
- c. No noncompliance, which is material to the financial statements, was disclosed by the audit of the financial statements.

2. Findings Relating to the Financial Statements Which are Required to be Reported by the Audit of the Financial Statements:

- None

3. Findings and Questioned Costs for Federal Awards:

- N/A

Prior Year Findings:

There were no prior year findings.