

04 DEC 16

CITY COURT OF EUNICE, LOUISIANA
COMPILED FINANCIAL STATEMENTS
June 30, 2004

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 1-19-05

TABLE OF CONTENTS

	<u>Page</u>
Accountants' Compilation Report	1
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net assets	2
Statement of activities	3
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet- governmental funds	4
Reconciliation of the governmental funds balance sheet to the statement of net assets	5
Statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	6
Reconciliation of the statement of revenues, expenditures and changes in fund balances of governmental funds to the statement of activities	7
Statement of net assets-fiduciary fund	8
Statement of changes in net assets- fiduciary fund	9
Notes to Financial Statements	10-15
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of revenues, expenditures and changes in fund balance-budget to actual-general fund	16
ATTESTATION REPORT	17-19
LOUISIANA ATTESTATION QUESTIONNAIRE	20-21

VIGE & TUJAGUE

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

The Honorable Lynette Feucht, Judge
Eunice City Court
Eunice, Louisiana 70535

Accountants' Compilation Report

We have compiled the accompanying Financial Statements of the governmental activities of The City Court of Eunice, Louisiana, a component unit of the City of Eunice, Louisiana as of June 30, 2004 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

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

The budgetary comparison information, on page 16 is not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have compiled the supplementary information from information that is the representation of the Eunice City Court, without audit or review. Accordingly, we do not express an opinion or any other form of assurance on the supplementary information.

In accordance with the Louisiana Government Audit Guide and the provisions of state law, we have issued a report dated October 19, 2004, on the results of our agreed-upon procedures.

Vige & Tujague

Vige & Tujague
October 19, 2004

CITY COURT OF EUNICE, LOUISIANA
Statement of Net Assets
June 30, 2004

ASSETS

Current Assets:

Cash	\$ 59,929
Accounts Receivable	<u>54,061</u>
Total Current Assets	<u>113,990</u>

Non-Current Assets:

Furniture and Fixtures, Net	<u>11,170</u>
Total Non-Current Assets	<u>11,170</u>

Total Assets	<u>125,160</u>
--------------	----------------

LIABILITIES

Current Liabilities:

Accounts Payable	5,515
Payroll Taxes Payable	874
Accrued Compensated Absences	6,802
Due to Other Government Agencies	<u>48,266</u>
Total Current Liabilities	<u>61,457</u>

NET ASSETS

Invested in Capital Assets, Net of Related Debt	11,170
Unrestricted	<u>52,533</u>
Total Net Assets	<u>\$ 63,703</u>

CITY COURT OF EUNICE, LOUISIANA
Statement of Activities
For the Year Ended June 30, 2004

	<u>Expenses</u>	<u>Program Revenue Charges for Services</u>	<u>Net (Expenses) Revenues and Change in Net Assets Governmental Activities</u>
Governmental Activities:			
General Government	<u>\$296,402</u>	<u>\$224,397</u>	<u>\$ (72,005)</u>
Total Governmental Activities	<u>\$296,402</u>	<u>\$224,397</u>	<u>\$ (72,005)</u>
General Revenues:			
Other Income			89,528
Investment earnings			<u>145</u>
Total general revenues			<u>89,673</u>
Change in net assets			17,668
Net assets- July 1, 2003			<u>46,035</u>
Net assets- June 30, 2004			<u>\$ 63,703</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA
Balance Sheet
Governmental Funds
June 30, 2004

ASSETS

Current Assets:

Cash	\$ 59,929
Accounts Receivable	<u>54,061</u>
Total Current Assets	<u>113,990</u>

Total Assets	<u>\$113,990</u>
--------------	------------------

LIABILITIES AND FUND BALANCE

Current Liabilities:

Accounts Payable	\$ 5,515
Payroll Taxes Payable	874
Accrued Compensated Absences	6,802
Due to Other Government Agencies	<u>48,266</u>
Total Current Liabilities	<u>61,457</u>

Fund Balance:

Fund Balance	<u>52,533</u>
Total Fund Balance	<u>52,533</u>

Total Liabilities and Fund Balance	<u>\$113,990</u>
------------------------------------	------------------

CITY COURT OF EUNICE, LOUISIANA
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Assets
June 30, 2004

Total fund balance for governmental funds at June 30, 2004	\$ 52,533
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. Those assets consist of:	
Furniture and Fixtures, net of \$52,093 accumulated depreciation	<u>11,170</u>
Total capital assets	<u>11,170</u>
Total net assets of governmental activities at June 30,2004	<u>\$ 63,703</u>

CITY COURT OF EUNICE, LOUISIANA
Statement of Revenues, Expenditures and Changes In
Fund Balance - General Fund
For the Year Ended June 30, 2004

Revenues	
Court Fees	\$ 326,887
Less: Amounts Paid to Other Government Agencies	<u>167,436</u>
Net Court Fees Earned	159,451
Interest Earned	145
Probation and Supervision Fees	64,946
Other Income	<u>89,528</u>
Total Revenues	<u>314,070</u>
Expenditures	
Salaries and Related Benefits	
Salaries	118,790
Payroll Taxes and Retirement	8,402
Contractual Services	
Contract Labor	47,832
Legal and Accounting	2,279
Dues and Subscriptions	9,816
Equipment Rent	11,143
Materials and Supplies	
Office Supplies	12,754
Other	
Miscellaneous	7,296
Seminars and Conferences	9,594
NSF Checks Paid	53,049
Insurance	12,146
Capital Outlay	<u>3,974</u>
Total Expenditures	<u>297,075</u>
Net Change in Fund Balance	16,995
Fund Balance, Beginning of Year	<u>35,538</u>
Fund Balance, End of Year	<u>\$ 52,533</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2004

Total net changes in fund balance at June 30, 2004 per statement of revenues, expenditures, and changes in fund balance	\$ 16,995
--	-----------

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 those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay which is considered expenditures on the statement of revenues, expenditures, and changes in fund balance	3,974	
Depreciation expense for the year ended June 30, 2004	<u>(3,301)</u>	
		<u>673</u>

Total changes in net assets at June 30, 2004 per statement of activities	<u>\$ 17,668</u>
---	------------------

CITY COURT OF EUNICE, LOUISIANA
Statement of Net Assets and Liabilities
Fiduciary Fund Type - Civil Fund
June 30, 2004

Assets	
Cash	\$ 19,331
Total Assets	<u>\$ 19,331</u>
Liabilities	
Deposits-Civil Suits	\$ 19,331
Total Liabilities	<u>\$ 19,331</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA
Statement of Changes In Net Assets and Liabilities
Fiduciary Fund Type- Civil Fund
For the Year Ended June 30, 2004

	<u>Balance</u> <u>June 30,</u> <u>2003</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30,</u> <u>2004</u>
Assets				
Cash	<u>\$ 21,719</u>	<u>\$ 82,033</u>	<u>\$ 84,421</u>	<u>\$ 19,331</u>
Liabilities				
Deposits-Civil Suits	<u>\$ 21,719</u>	<u>\$ 82,033</u>	<u>\$ 84,421</u>	<u>\$ 19,331</u>

See Accountants' Compilation Report and Notes to Financial Statements

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 2004

INTRODUCTION

The City Court of Eunice, Louisiana was established under the Authority contained in R.S. 13:1872. The City Judge serves a six year term and is elected from Ward 6 of St. Landry Parish, which includes The City of Eunice, Louisiana. The Court presides over civil and criminal cases in Ward 6. It also has five employees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the City Court of Eunice, Louisiana have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. 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 Statement 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments", issued in June 1999.

B. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Court includes all funds that are within the oversight responsibility of the Court. The City Court system is fiscally dependent on The City of Eunice for office space, courtroom and other expenses. The substance of the relationship is that the City of Eunice has approval authority over the Court's capital budget. Therefore, The City Court is a component unit of The City of Eunice.

C. Government-Wide and Fund Financial Statements

The Statement of Net Assets and the Statement of Activities display information about the City Court as a whole. These statements include all the financial activities of the City Court. 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

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 2004

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 the City Court's governmental activities. 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 services offered by the City Court, and (b) grants and contributions that are restricted to meeting the operational or capital requirement of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

The City 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 City Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the City 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 City Court or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. The governmental fund of the City Court is considered to be a major fund. The funds of the City Court are described below:

Governmental Fund -

General Fund- This fund is the primary operating fund of the City Court and it accounts for the operations of the City Court's office. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to City Court policy.

Fiduciary Fund -

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the City Court are agency funds. The agency funds account for assets held by the City Court as an agent for individuals and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 2004

D. Measurement Focus, Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

E. Budgetary Accounting

The City Court is legally required to prepare a budget. The budget is prepared and adopted prior to the beginning of each fiscal year and amended prior to year end.

F. Compensated Absences

Employees of the Eunice City Court are allowed 12 days of sick leave per year. Any sick leave not taken by an employee is paid to that employee by December 31. Each employee is also allowed one to three weeks of vacation depending on years of service. Any vacation days not taken by December 31, are paid to that employee.

G. Capital Assets

Capital assets, which include furniture, fixtures, and equipment, are reported in the governmental activities columns of the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 2004

historical cost or estimated cost if historical cost is not available.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture	5-10 years
Equipment	5-10 years

In the fund financial statements, capital assets used in government fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

NOTE 2 CHANGES IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF PRIOR YEAR FUND EQUITY

As a result of implementing Statement 34, the following adjustments were required to restate beginning net assets for the governmental activities:

Total fund balances/fund equity, as previously reported	\$35,538
Statement 34 adjustments:	
Capital assets, net of depreciation	<u>10,497</u>
Net assets at June 30, 2003	<u>\$46,035</u>

NOTE 3 CASH

Cash includes amounts in demand deposits and savings accounts. The cash balance is covered by Federal Deposit Insurance. Cash and cash equivalents include those investments purchased with original maturities of 90 days or less. The balance of cash at June 30, 2004 is recorded in the amount of \$79,260, which includes \$19,331 of civil fund deposits.

NOTE 4 ACCOUNTS RECEIVABLE

Accounts receivable represents fines that are assessed but have not been collected until 60 days after the year end.

The balance of accounts receivable at June 30, 2004 is recorded in the amount of \$54,061.

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 2004

NOTE 5 CHANGES IN CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2004 was as follows:

<u>Furniture and Equipment</u>	
Balance, 7/01/03	\$59,289
Additions	3,974
Deletions	-
Balance, 6/30/04	<u>\$63,263</u>
 <u>Less Accumulated Depreciation</u>	
Balance, 7/01/03	48,792
Additions	3,301
Deletions	-
Balance, 6/30/04	<u>\$52,093</u>
 Governmental Activities, Capital Assets, Net	 <u>\$11,170</u>

The land and building in which the city court operates is owned by the City of Eunice.

NOTE 6 OTHER SUPPORT / CONCENTRATION OF RISK

The City Court receives other support from the City of Eunice. In addition to office space, the City of Eunice provides utilities, janitorial, telephone, payroll support and other expenditures. All court cases arise withing Ward 6 of St. Landry Parish Louisiana.

NOTE 7 ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America that requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 8 RETIREMENT

Louisiana State Employees' Retirement System (LASERS)

Plan Description and Provisions. The City Court Judge participates in the 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 statue. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213,

CITY COURT OF EUNICE, LOUISIANA
Notes to the Financial Statements
June 30, 2004

Baton Rouge, Louisiana, 70804-4213, or by calling (225)922-0600.

Description of Funding Policy. The City Court Judge is required by State statute is required to contribute at an actuarially determined rate. The current employer rate is 14.1% of annual covered payroll. The contribution requirements of plan members and the employer are established by, and may be amended by, state law. As required by state law, the 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 LASERS for the year ended June 30, 2004 was \$0 because the judge is participating in the drop program.

NOTE 9 ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

The St. Landry Parish Police Jury pays a portion of the Judge's annual salary in the amount of \$11,627. The City of Eunice pays the Judge an annual salary of \$17,212 and retirement benefits of \$0.

The Civil Fund payed Judge's fees in the amount of \$22,328 and an amount to the Judge's Supplemental Compensation Fund totaling \$7,992.

CITY COURT OF EUNICE, LOUISIANA
Statement of Revenues, Expenditures, and Changes In
Fund Balance - General Fund-Budget to Actual
For the Year Ended June 30, 2004

	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2004</u> <u>Actual</u>
Revenues			
Court Fees	\$280,000	\$330,000	\$326,887
Less: Amounts Paid to Other			
Government Agencies	<u>165,000</u>	<u>165,000</u>	<u>167,436</u>
Net Court Fees Earned	115,000	165,000	159,451
Interest Earned	150	370	145
Probation and Supervision Fees	66,000	74,000	64,946
Other Income	<u>45,000</u>	<u>75,000</u>	<u>89,528</u>
Total Revenues	<u>226,150</u>	<u>314,370</u>	<u>314,070</u>
Expenditures			
Salaries and Related Benefits			
Salaries	95,000	115,000	118,790
Payroll Taxes and Retirement	9,500	9,900	8,402
Contractual Services			
Contract Labor	33,000	47,000	47,832
Legal and Accounting	1,800	1,800	2,279
Dues and Subscriptions	7,500	9,000	9,816
Equipment Rent	8,000	15,000	11,143
Materials and Supplies			
Office Supplies	12,000	19,000	12,754
Other			
Miscellaneous	6,000	8,400	7,296
Seminars and Conferences	9,000	8,000	9,594
NSF Checks Paid	25,000	50,000	53,049
Insurance	10,000	6,500	12,146
Capital Outlay	<u>2,500</u>	<u>-</u>	<u>3,974</u>
Total Expenditures	<u>219,300</u>	<u>289,600</u>	<u>297,075</u>
Net Change in Fund Balance	6,850	24,770	16,995
Fund Balance, Beginning of Year	<u>31,809</u>	<u>31,809</u>	<u>35,538</u>
Fund Balance, End of Year	<u>\$38,659</u>	<u>\$56,579</u>	<u>\$52,533</u>

See Accountant's Compilation Report and Notes to Financial Statements

VIGE TUJAGUE

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 Accountant's Report on Applying Agreed-Upon Procedures

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of The City Court of Eunice, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about The City Court of Eunice, Louisiana's compliance with certain laws and regulations during the year ended June 30, 2004 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, We make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$20,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

We noted no expenditures made during the year for materials and supplies exceeding \$20,000 or public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure.

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

The City Court of Eunice, prepared a budget in accordance with the Local Government Budget Act.

6. Trace the budget adoption and amendments to the minute book.

The City Court of Eunice is not required to keep minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

The payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six disbursements indicated approvals from the Judge.

Meetings

Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (open meeting law).

The City Court of Eunice had no requirements under the open meetings law.

Debt

9. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

10. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances or gifts.

We inspected payroll for the year and noted no instances which indicate payments to employees which would constitute bonuses, advances, or gifts.

The prior year report, dated June 30, 2003, did not include any comments or unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the City Court of Eunice, Louisiana, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513 this report is distributed by the Legislative Auditor as a public document.

Vige & Tujague

Vige & Tujague
October 19, 2004

**EUNICE CITY COURT
LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

VIGE & TUJAGUE, CPA'S

P. O. BOX 1006

EUNICE, LA 70535

(Auditors)

In connection with your compilation of our financial statements as of June 30, 2004 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of October 19, 2004.

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [X] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [X] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [X] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [X] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [X] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [X] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.
Yes [X] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.
Yes [X] No []

Debt


It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.
Yes [X] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.
Yes [X] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 _____ Judge 10-19-04 _____ Date

_____ Date

Note: If the engagement is for a routine compilation/attest that will be completed within six months of the entity's fiscal year-end and the CPA will submit either a Fax Approval Form or an Email engagement approval form to the legislative auditor, the space for the legislative auditor's approval may be omitted.