

CITY COURT OF OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2021

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James L. Nicholson, Jr., CPA
Michael A. Roy, CPA
Lisa Trouille Manuel, CPA
Dana D. Quebedeaux, CPA

Van L. Auld, CPA



JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
www.jsdc-cpas.com

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John S. Dowling, CPA - 1904-1984
John Newton Stout, CPA - 1936-2005
Chizal S. Fontenot, CPA - 1955-2012
Russell J. Stelly, CPA - 1942 - 2019
Harold Dupre, CPA - 1931-2019

Retired
Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT AUDITOR'S REPORT

Honorable Judge Shaunn Caillier-Harden
City Court of Opelousas
Opelousas, Louisiana

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining funds of City Court of Opelousas, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise City Court of Opelousas' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of City Court of Opelousas, as of December 31, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City Court of Opelousas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Court of Opelousas' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City Court of Opelousas' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City Court of Opelousas' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, the schedule of employer's share of net pension liability, and the schedule of employer contributions on pages 31-37 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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

Honorable Judge Shaunn Caillier-Harden
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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.

Management has omitted 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise City Court of Opelousas' basic financial statements. The accompanying individual governmental fund financial statements on pages 38-44 are presented for purposes of additional analysis and are not a part of the financial statements. The schedule of compensation, benefits and other payments to agency head and justice system funding schedule on pages 45-46, as required by the State of Louisiana, is presented for purposes of additional analysis and is not a part of the financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 other supplementary information is 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 28, 2022, on our consideration of 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City Court of Opelousas' 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.

Honorable Judge Shaunn Caillier-Harden
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Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 28, 2022, on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

John S. Dowling & Company
Opelousas, Louisiana
June 28, 2022

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 basic 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, 2021

<u>ASSETS</u>	<u>GOVERNMENTAL ACTIVITIES</u>
Cash	\$ 46,670
Investments	10,089
Due from custodial fund	5,893
Capital assets (net)	<u>62,301</u>
<u>Total assets</u>	<u>124,953</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources - pensions	<u>38,902</u>
<u>LIABILITIES</u>	
Current liabilities	
Accounts payable	36,304
Salaries payable	2,793
Payroll taxes payable	143
Due to other governments	1,953
Non-current liabilities	
Due in more than one year	
Accrued compensated absences	13,618
Net pension liability	<u>162,477</u>
<u>Total liabilities</u>	<u>217,288</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources - pensions	<u>38,497</u>
<u>NET POSITION</u>	
Net investment in capital assets	62,301
Restricted for:	
Juvenile docket	18,441
Unrestricted (deficit)	<u>(172,672)</u>
<u>Total net position (deficit)</u>	<u>(91,930)</u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>FUNCTIONS/PROGRAMS</u>	<u>EXPENSES</u>	<u>PROGRAM REVENUES</u>			<u>NET (EXPENSES)</u>
		<u>FEES, FINES AND CHARGES FOR SERVICES</u>	<u>OPERATING GRANTS AND CONTRIBUTIONS</u>	<u>CAPITAL GRANTS AND CONTRIBUTIONS</u>	<u>REVENUES AND CHANGES IN NET POSITION</u>
					<u>TOTAL GOVERNMENTAL ACTIVITIES</u>
Governmental Activities					
General government	\$ 792,492	\$ 355,365	\$ -	\$ -	\$ (437,127)
Judicial Building Fund	61,182	39,533	-	-	(21,649)
Juvenile Fund	10,105	7,645	-	-	(2,460)
<u>Total governmental activities</u>	<u>863,779</u>	<u>402,543</u>	<u>-</u>	<u>-</u>	<u>(461,236)</u>
General Revenues					
Intergovernmental					403,093
Civil reimbursements					65,861
Interest earned					27
Gain (Loss) on disposition of assets					5,654
Miscellaneous					4,151
<u>Total general revenues</u>					<u>478,786</u>
<u>Change in net position</u>					<u>17,550</u>
Net position (deficit) – January 1, 2021					<u>(109,480)</u>
Net position (deficit) – December 31, 2021					<u>(91,930)</u>

The accompanying notes are an integral part of these financial statements.

FUND FINANCIAL STATEMENTS

CITY COURT OF OPELOUSAS, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	<u>GENERAL</u>	<u>JUDICIAL BUILDING</u>	<u>JUVENILE</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>				
Cash	\$ 15,003	\$ 13,923	\$ 17,744	\$ 46,670
Investments	10,089	-	-	10,089
Due from custodial fund	5,893	-	-	5,893
Due from other funds	5,876	-	697	6,573
<u>Total assets</u>	<u>36,861</u>	<u>13,923</u>	<u>18,441</u>	<u>69,225</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 21,503	\$ 14,801	\$ -	\$ 36,304
Salaries payable	2,793	-	-	2,793
Payroll taxes payable	143	-	-	143
Due to other funds	697	5,876	-	6,573
Due to others	1,953	-	-	1,953
<u>Total liabilities</u>	<u>27,089</u>	<u>20,677</u>	<u>-</u>	<u>47,766</u>
<u>FUND BALANCES</u>				
Fund balances				
Restricted	-		18,441	18,441
Unassigned (deficit)	9,772	(6,754)	-	3,018
<u>Total fund balances (deficit)</u>	<u>9,772</u>	<u>(6,754)</u>	<u>18,441</u>	<u>21,459</u>
<u>Total liabilities and fund balances</u>	<u>36,861</u>	<u>13,923</u>	<u>18,441</u>	<u>69,225</u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND'S BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total fund balances of governmental funds at December 31, 2021		\$ 21,459
Cost of capital assets at December 31, 2021	\$ 301,486	
Less: Accumulated depreciation as of December 31, 2021	<u>(239,185)</u>	62,301
Long-term liabilities at December 31, 2021		
Compensated absences	(13,618)	
Net pension liability	<u>(162,477)</u>	(176,095)
Deferred outflows of resources related to net pension liability		38,902
Deferred inflows of resources related to net pension liability		<u>(38,497)</u>
Total net position of governmental funds at December 31, 2021		<u><u>(91,930)</u></u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>GENERAL</u>	<u>JUDICIAL BUILDING</u>	<u>JUVENILE</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>				
Fines and fees	\$ 355,365	\$ 39,533	\$ 7,645	\$ 402,543
Intergovernmental	405,490	13,707	-	419,197
Interest earned	27	-	-	27
Civil Reimbursements	60,261	5,600	-	65,861
Miscellaneous	4,151	-	-	4,151
<u>Total revenues</u>	<u>825,294</u>	<u>58,840</u>	<u>7,645</u>	<u>891,779</u>
<u>EXPENDITURES</u>				
Current				
General government - judiciary	806,079	61,182	10,105	877,366
<u>Total expenditures</u>	<u>806,079</u>	<u>61,182</u>	<u>10,105</u>	<u>877,366</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>19,215</u>	<u>(2,342)</u>	<u>(2,460)</u>	<u>14,413</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of assets	16,010	-	-	16,010
<u>Total other financing sources (uses)</u>	<u>16,010</u>	<u>-</u>	<u>-</u>	<u>16,010</u>
<u>NET CHANGE IN FUND BALANCES</u>				
	35,225	(2,342)	(2,460)	30,423
<u>FUND BALANCES, beginning of year (deficit)</u>				
	<u>(25,453)</u>	<u>(4,412)</u>	<u>20,901</u>	<u>(8,964)</u>
<u>FUND BALANCES, end of year (deficit)</u>				
	<u>9,772</u>	<u>(6,754)</u>	<u>18,441</u>	<u>21,459</u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Total net change in fund balances for the year ended December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 30,423
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 5,000	
Depreciation expense for year ended December 31, 2021	<u>(14,958)</u>	(9,958)
Gain (Loss) on Disposition of Assets		(10,356)
The effect of recording net pension liability, deferred outflows and deferred inflows of resources as it relates to net pension liability:		
Increase in pension expense		9,041
Change in Long-term debt Compensated absences		<u>(1,600)</u>
Total change in net position for the year ended December 31, 2021 per Statement of Activities		<u><u>17,550</u></u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2021

	Custodial Funds		
	Civil Fund	Criminal Fund	Total
<u>ASSETS</u>			
Cash	\$ 125,752	\$ 20,181	\$ 145,933
Investments	107,145	-	107,145
Due from others	1,848	-	1,848
Accrued interest receivable	57	-	57
	<u>234,802</u>	<u>20,181</u>	<u>254,983</u>
 <u>LIABILITIES</u>			
Due to General Fund	\$ 5,893	\$ -	\$ 5,893
Due to others	228,909	20,181	249,090
	<u>234,802</u>	<u>20,181</u>	<u>254,983</u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Custodial Funds</u>		
	<u>Civil Fund</u>	<u>Criminal Fund</u>	<u>Total</u>
Additions			
Deposits			
Fines and court costs - criminal	\$ -	\$ 335,118	\$ 335,118
Civil collections	<u>287,486</u>	<u>-</u>	<u>287,486</u>
<u>Total additions</u>	<u>287,486</u>	<u>335,118</u>	<u>622,604</u>
Reductions			
Civil and criminal fees distributed to others	<u>\$ 287,486</u>	<u>\$ 335,118</u>	<u>\$ 622,604</u>
<u>Total reductions</u>	<u>287,486</u>	<u>335,118</u>	<u>622,604</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic 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 standard-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 criterion includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish 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 legally separate 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, 2021

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 nonfiduciary 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 of Opelousas, Louisiana are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column.

The City Court of Opelousas, Louisiana reports the following major governmental funds:

General Fund. The general fund is the general operating fund of City Court of Opelousas, Louisiana. It is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds.

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, equipment maintenance, document storage 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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

The Juvenile Fund shall be used to account for the 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 custodial fund type is used to account for assets held by a government as a trustee or agent capacity for others. The custodial funds account for assets held by the Court as an agent for litigants in civil suits, cash bonds for criminal proceedings and fees held for pending court action. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Court's own programs.

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 the balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

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

Custodial 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 are presented 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 sixty days of the end of the current fiscal period. Expenditures (including capital outlay) generally are recorded when the related fund liability is incurred, as under accrual accounting.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Basis of Accounting (Continued)

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. 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 Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

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, 2021. The budgets are prepared on the 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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. RECEIVABLES AND PAYABLES

During the course of operations, numerous 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 estimated fair value at the date of donation.

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

Land improvements	40 years
Building and improvements	40 years
Furniture and equipment	3 – 40 years
Vehicles	10 years

In the fund financial statements, capital assets used in governmental fund activities are accounted for as capital outlay expenditures. City Court maintains a threshold level of \$500 or more for capitalized assets.

I. COMPENSATED ABSENCES

Annual and sick leave shall be simultaneously earned by full time employees based on a continuous service schedule. Upon death of the employee, annual leave at time of death shall be paid to the beneficiary of the employee. Upon separation of service, the Court shall pay for up to 240 hours of annual leave based on the regular rate of pay at time of separation.

J. COMPENSATORY TIME

Compensatory time not used accumulates and is paid upon termination, retirement or death. The Judicial Administrator is considered the department head and therefore, cannot be paid for overtime worked. The Judicial Administrator earns compensatory time for overtime worked. The entire amount of accrued compensatory pay is reported on the government-wide financial statements. Since none of the compensatory time is considered current, no accrual is included in the fund financial statements.

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

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 costs as collected.

M. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets - 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 "net investment in capital assets."

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 nonspendable 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 – 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 or enabling legislation.
2. Committed fund balance – Consists of amounts that 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 – 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 nonspendable and are neither restricted nor committed.
4. Unassigned fund balance – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Judge considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Judge considers the amount to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Judge has provided otherwise in its commitment or assignment actions.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. ESTIMATES

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

NOTE 2 - CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and passbook savings accounts. At December 31, 2021, the carrying amount of City Court's cash was \$192,603 (\$46,670 in governmental funds and \$145,933 in fiduciary funds) and the carrying amounts of investments, which consisted of certificates of deposit, \$117,234 (\$10,089 in governmental funds and \$107,145 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 times 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, 2021, City Court had \$335,041 (\$75,650 in governmental funds and \$259,391 in fiduciary funds) in bank deposits. These deposits are secured from risk by \$335,041 of federal deposit insurance.

Custodial credit risk for deposits is the risk that in the event of the failure or a depository financial institution, City Court's deposits may not be recovered or will not be able to recover collateral securities that are in possession of an outside party. 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 similar federal security or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These securities are held in the name of the pledging bank in a holding or custodial bank that is mutually acceptable to both parties. City Court does not have a policy for custodial credit risk.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 3 – CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2021 for the City Court of Opelousas, Louisiana are as follows:

	<u>Balances</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balances</u> <u>12/31/2021</u>
Governmental activities				
Land improvements	\$ 4,000	\$ -	\$ -	\$ 4,000
Building improvements	10,490	-	-	10,490
Furniture and equipment	282,127	5,000	(131)	286,996
Vehicles	30,310	-	(30,310)	-
<u>Total</u>	<u>326,927</u>	<u>5,000</u>	<u>(30,441)</u>	<u>301,486</u>
Less accumulated depreciation				
Land improvements	(2,808)	(100)	-	(2,908)
Building improvements	(7,814)	(685)	-	(8,499)
Furniture and equipment	(216,262)	(11,647)	131	(227,778)
Vehicles	(17,428)	(2,526)	19,954	-
<u>Total</u>	<u>(244,312)</u>	<u>(14,958)</u>	<u>20,085</u>	<u>(239,185)</u>
	<u>82,615</u>	<u>(9,958)</u>	<u>(10,356)</u>	<u>62,301</u>

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

NOTE 4 – RESTRICTED NET POSITION

Restricted net position described in Note 1 as of December 31, 2021 is as follows:

Juvenile Docket	\$18,441
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NOTE 5 – RETIREMENT PLANS

Municipal Employees' Retirement System of Louisiana (MERS)

General

City Court of Opelousas participates in funding a retirement plan under the City of Opelousas because the majority of salaries and benefits are paid by the City of Opelousas.

Plan Description

Substantially all of City Court's full time employees are provided pension benefits under the City of Opelousas through the Municipal Employees' Retirement System of Louisiana, Plan A. This plan is a cost-sharing, multiple-employer, statewide funded plan. In addition to employee payroll deductions, the funds are remitted to the retirement system and are recorded expenditures. The retirement system is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled with the system to fund accrued benefits, with contribution rates approved by the Louisiana Legislature. The Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and Required Supplementary Information. The report may be obtained at <http://www.mersla.com>.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – RETIREMENT PLANS (Continued)

Funding Policy

Plan A members of the Municipal Employees' Retirement System are required by state statute to contribute 10% of their annual covered salary and City Court (as the employer) is required to contribute at an actuarially determined rate. The rate for the year ending June 30, 2021 was 29.5% 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 employer contribution is additionally funded by the State of Louisiana through the annual Legislative appropriation. City Court employer contributions to Municipal Employees' Retirement System for the year ended June 30, 2021 was \$40,255 and was equal to the required contribution for the year.

At December 31, 2021 City Court did not have a proportionate share of the net pension liability since it is under the City of Opelousas' retirement plan. At December 31, 2021 City Court reported deferred outflows of resources related to pensions from employer contributions subsequent to the measurement date of \$18,809. Deferred outflows of resources of \$18,809 related to pensions resulting from contributions subsequent to the measurement date of June 30, 2021 will be recognized as pension expense in the year ending December 31, 2022.

Payables to the Pension Plan

At December 31, 2021, City Court reported a payable to the Municipal Employee's Retirement System of Louisiana of \$5,430.

LASERS

Plan Description

The Judge of City Court is provided with a pension through a cost-sharing, multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Our rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age with an actuarially reduced benefit.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – RETIREMENT PLANS (Continued)

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the members average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service retirements, becomes eligible for a benefit provided the member lives to the minimum service requirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – RETIREMENT PLANS (Continued)

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004 are required to enter the SDP as described above.

Disability Benefits

Generally active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship with the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

Permanent Benefit Increases / Cost-of-Living Adjustments

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. The rates in effect during the year ended June 30, 2021 for the various plans follow:

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – RETIREMENT PLANS (Continued)

<u>Plan</u>	<u>Plan Status</u>	<u>Employee Contribution Rate</u>	<u>Employer Contribution Rate</u>
Appellate Law Clerks	Closed	7.50%	40.10%
Appellate Law Clerks hired on or after 7/1/06	Closed	8.00%	40.10%
Alcohol Tobacco Control	Closed	9.00%	38.10%
Bridge Police	Closed	8.50%	38.50%
Bridge Police hired on or after 7/1/06	Closed	8.50%	38.50%
Corrections Primary	Closed	9.00%	38.70%
Corrections Secondary	Closed	9.00%	43.00%
Harbor Police	Closed	9.00%	12.10%
Hazardous Duty	Open	9.50%	45.00%
Judges hired before 1/1/11	Closed	11.50%	42.50%
Judges hired after 12/31/10	Closed	13.00%	43.60%
Judges hired on or after 7/1/15	Open	13.00%	43.60%
Legislators	Closed	11.50%	36.50%
Optional Retirement Plan (ORP) before 7/1/06	Closed	7.50%	40.10%
Optional Retirement Plan (ORP) on or after 7/1/06	Closed	8.00%	40.10%
Optional Retirement Plan hired on or after 1/1/11	Open	8.00%	40.90%
Peace Officers	Closed	9.00%	40.10%
Regular Employees hired before 7/1/06	Closed	7.50%	40.10%
Regular Employees hired on or after 7/1/06	Closed	8.00%	40.10%
Regular Employees hired on or after 1/1/11	Closed	8.00%	40.10%
Regular Employees hired on or after 7/1/15	Open	8.00%	40.10%
Special Legislative Employees	Closed	9.50%	38.50%
Wildlife Agents	Closed	9.50%	50.50%

City Court's contractually required composite contribution rate for LASERS for the year ended June 30, 2021 was 42.5% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the LASERS pension plan from City Court were \$23,970 for the year ended June 30, 2021.

Payable to the Pension Plan

At December 31, 2021, City Court reported a payable to LASERS of \$2,594.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021 the Employer reported a liability of \$162,477 for its proportionate share of the Net Pension Liability for LASERS. The Net Pension Liability was measured as of June 30, 2021 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. City Court's proportion of the Net Pension Liability was based on a projection of City Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, City Court's proportion was .00295% which was an increase of .000102% from its proportion measured as of June 30, 2020.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – RETIREMENT PLANS (Continued)

For the year ended December 31, 2021, City Court recognized pension expense for LASERS of \$11,391 plus employer's amortization of change in proportionate share and difference between employer contributions and proportionate share of contributions of (\$784) for a total of (\$10,607).

At December 31, 2021, City Court reported deferred outflows of resources and deferred inflows of resources as related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience LASERS	\$ 160	\$ -
Changes in assumptions LASERS	3,980	-
Net difference between projected and actual earnings on pension plan investments LASERS	-	(37,890)
Changes in proportion and differences between Employer contributions and proportionate share of contributions and deferred outflows and inflows of resources LASERS	3,630	(607)
Employer contributions subsequent to the measurement date LASERS and MERS	<u>31,132</u>	<u>-</u>
Total	<u><u>38,902</u></u>	<u><u>(38,497)</u></u>

\$12,323 (LASERS) reported as deferred outflows of resources related to pensions resulting from City Court contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For year ended December 31:</u>	
2021	\$ (2,435)
2022	(5,839)
2023	(8,608)
2024	<u>(16,868)</u>
Total	<u><u>(33,750)</u></u>

\$18,809 (MERS) reported as deferred outflows of resources related to pensions resulting from City Court contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2021.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – RETIREMENT PLANS (Continued)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 is as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.4% per annum, net of investment expenses*
Inflation Rate	2.3% per annum
Mortality	

Non-disabled members: The RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale.

Disabled members: Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

Termination, Disability, & Retirement

Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.

Salary Increases

Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>
Regular	3.0%	12.8%
Judges	2.6%	5.1%
Corrections	3.6%	13.8%
Hazardous Duty	3.6%	13.8%
Wildlife	3.6%	13.8%

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

*The investment rate of return used in the actuarial valuation for funding purposes was 7.75%, recognizing an additional 35 basis points for gain-sharing. The net return available to fund regular plan benefits is 7.40%, which is the same as the discount rate. Therefore, we conclude that the 7.40% discount is reasonable.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 5 – RETIREMENT PLANS (Continued)

The long-term expected rate of return on pension plan investments for LASERS was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.61% for 2021. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	-0.29%
Domestic equity	4.09%
International equity	5.12%
Domestic Fixed Income	0.49%
International Fixed Income	3.94%
Alternative Investments	6.93%
Total	5.81%

Discount Rate

The discount rate for LASERS used to measure the total pension liability was 7.40%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the Net Pension Liability for LASERS using the discount rate of 7.40%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	<u>1.0 % Decrease (6.40%)</u>	<u>Current Discount Rate (7.40%)</u>	<u>1.0% Increase (8.40%)</u>
Employer's proportionate share of the net pension liability	\$ 220,145	\$ 162,477	\$ 113,410

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued current LASERS Comprehensive Annual Financial Report at www.lasersonline.org.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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 was for 60 months. On December 4, 2012, City Court, along with the City Marshal's office, renewed the operating lease for 36 months. After December 4, 2015 City Court did not renew the lease and continues to make monthly payments on a month-to-month basis with the vendor.

Telephone rental expense for 2021 was \$2,382.

In July 2014, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$39.06. At the end of the lease, City Court did not renew the lease and continues to make monthly payments on a month-to-month basis with the vendor. City Court has the option to purchase the equipment at fair market value, may upgrade the equipment, and / or renew the lease.

In February 2017, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$131.53. 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 February 2017, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$165.22. 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 2018, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$88.30. At the end of the lease, City Court has the option to purchase the equipment at fair market value, may upgrade the equipment, and / or renew the lease.

In September 2019, City Court entered into an operating lease for a copier machine. The operating lease is for 60 months with monthly payments of \$60.51. 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 2021 was \$7,372.

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

2022	\$2,379
2023	1,256
2024	484
2025	---

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 7 – LONG-TERM OBLIGATIONS

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

<u>Description of Debt</u>	<u>Balance 1/1/2021</u>	<u>Increase (Decrease)</u>	<u>Balance 12/31/2021</u>
Accrued compensated absences	\$ 12,018	\$ 1,600	\$ 13,618
	<u>12,018</u>	<u>1,600</u>	<u>13,618</u>

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES

During the course of operations, transactions occur between funds that may result in amounts owed between funds. Those related goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements.

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 11,769	\$ 697
Custodial Fund	-	5,893
Special Revenue Fund	697	5,876
	<u>12,466</u>	<u>12,466</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, 2021.

NOTE 10 – 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 \$253,713 from the City of Opelousas and \$11,143 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 \$32,557 for group health insurance, \$72,741 for retirement and \$4,975 for payroll taxes by the City of Opelousas and \$4,800 for retirement and \$161 for payroll taxes 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 \$35,400 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.

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 11 – CHANGE IN ACCOUNTING PRINCIPLE

As of January 1, 2021, the Court adopted the requirements of Governmental Accounting Standards Board (GASB) Statement No 84, *Fiduciary Activities*. This statement improves guidance relative to the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement establishes criteria for identifying fiduciary activities for all state and local governments.

NOTE 12 – NEW ACCOUNTING PRONOUNCEMENTS

On May 28, 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers. The standard's core principle is that a company will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in providing users of financial statements with comprehensive information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers. The standard will be effective for governmental entities for fiscal years beginning after December 31, 2021. Early adoption is permitted. City Court of Opelousas is currently evaluating this new standard and the impact it will have on the financial statements.

On February 25, 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which requires lessees to recognize a liability associated with obligations to make payments under the terms of the arrangement in addition to a right-of-use asset representing the lessee's right to use or control the use of a given asset assumed under the lease. The standard will be effective for governmental entities for fiscal years beginning after December 31, 2021. Early adoption is permitted. City Court of Opelousas is currently evaluating this new standard and the impact it will have on the financial statements.

NOTE 13 – SUBSEQUENT EVENTS

Subsequent events were evaluated through June 28, 2022 which is the date the financial statements were available to be issued.

In March of 2022, City Court received \$75,000 from the St. Landry Parish Government in regard to the American Rescue Act to cover revenue shortfalls due to Covid.

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, 2021

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Fines and fees				
Civil court fees	\$ 7,000	\$ 9,092	\$ 10,069	\$ 977
Court costs and fines earned	405,000	160,555	156,144	(4,411)
Criminal Court Fees	81,000	67,841	68,591	750
Probation Evaluation fees	600	33	25	(8)
Driver's school	1,400	2,294	2,214	(80)
Community service	1,300	1,304	1,178	(126)
Drug testing	200	251	556	305
Subpoena fees	4,500	4,973	4,620	(353)
JEU Application income	200	40	30	(10)
Criminal & Traffic Record Income	7,000	26,600	28,528	1,928
Department of Public Safety fees	2,200	1,900	2,250	350
District Court - DWI and probation fees	44,000	45,077	40,573	(4,504)
Refunds	100	1,141	890	(251)
Administrative cost fees	27,000	47,256	39,697	(7,559)
Intergovernmental				
St. Landry Parish Government reimbursement	16,000	-	-	-
On behalf payments				
City of Opelousas	425,000	378,373	389,386	11,013
St. Landry Parish Government	-	12,156	16,104	3,948
Grant Revenue	100,000	-	-	-
Investment earnings	200	32	27	(5)
Reimbursed expense for Judge from Civil	72,000	58,080	60,261	2,181
Reimbursed expense from Civil	11,000	-	-	-
Other	10,000	19,353	4,151	(15,202)
<u>Total Revenues</u>	<u>1,215,700</u>	<u>836,351</u>	<u>825,294</u>	<u>(11,057)</u>
<u>EXPENDITURES</u>				
General Government				
Current				
Accounting and auditing	50,000	64,900	55,989	8,911
Contract labor	600	-	-	-
Computer maintenance contracts	6,200	8,020	6,046	1,974
Refunds	1,600	-	-	-
Dues and subscriptions	1,300	1,543	2,061	(518)
Insurance	10,000	7,601	10,810	(3,209)
Lease of equipment	8,100	11,524	9,754	1,770
Marshal's operating expenses	6,000	6,000	6,000	-
Miscellaneous	1,000	504	1,512	(1,008)
Office supplies	11,000	13,256	12,613	643
Printing jobs	300	769	577	192
Document storage	3,500	3,520	3,600	(80)
Payroll taxes	3,000	4,603	4,664	(61)
Salaries	176,400	200,148	203,944	(3,796)
Compensated absences	-	-	(3,536)	3,536
Subpoenas	1,200	2,080	1,954	126
On behalf expenses				
City of Opelousas	425,000	378,373	389,386	(11,013)
St. Landry Parish Government	16,000	12,156	16,104	(3,948)
Travel and conventions	1,000	5,149	3,813	1,336
Telephone and internet	3,200	3,872	4,107	(235)
Auto repairs and maintenance	1,200	20	5	15
Uniforms	1,000	829	-	829
Utilities	5,500	6,573	6,736	(163)

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, 2021

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
Bank charges	\$ 2,500	\$ 3,453	\$ 3,709	\$ (256)
Restitution expense	400	467	350	117
Employees' meals	500	-	-	-
Legal books	6,400	6,559	5,593	966
Retirement expense	60,000	59,037	59,903	(866)
Allocation of court cost				
City Marshal	25,000	-	-	-
St. Landry Parish Indigent Fund	69,000	-	-	-
Acadiana Criminalistics Laboratory	39,000	-	-	-
District Attorney	12,000	-	-	-
City Treasurer	55,000	-	-	-
St. Landry Parish Government	51,000	-	-	-
LA Commission of Law Enforcement	5,000	-	-	-
District Attorney - 12% Fund	7,000	-	-	-
Crime Victims	2,400	-	-	-
State DWI machine fee	1,200	-	-	-
City test fee	500	-	-	-
Supreme Court CMIS cost	4,000	-	-	-
Officer subpoenas	400	-	385	(385)
Act-508 - P.T.	200	-	-	-
Act 832 - Drug Abuse Ed & Tx	100	-	-	-
Act 405 - Supreme Court - juv ed	1,000	-	-	-
ACT 895.4 - Crime Stoppers	2,500	-	-	-
Capital Outlay	100,000	-	-	-
<u>Total Expenditures</u>	<u>1,178,200</u>	<u>800,956</u>	<u>806,079</u>	<u>(5,123)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>37,500</u>	<u>35,395</u>	<u>19,215</u>	<u>(16,180)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Sale of assets	-	-	16,010	16,010
<u>Total Other Financing Sources (uses)</u>	<u>-</u>	<u>-</u>	<u>16,010</u>	<u>16,010</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>37,500</u>	<u>35,395</u>	<u>35,225</u>	<u>(170)</u>
<u>FUND BALANCE</u> , beginning of year (deficit)			<u>(25,453)</u>	
<u>FUND BALANCE</u> , end of year			<u>9,772</u>	

See independent auditor's report

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, 2021

	BUDGET		ACTUAL	VARIANCE
	ORIGINAL	FINAL		FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Fines and Fees	\$ 31,000	\$ 38,853	\$ 39,533	\$ 680
St. Landry Parish Government Reimbursement	10,000	9,262	9,262	-
City of Opelousas Reimbursement	-	-	4,445	4,445
Reimbursement from Civil	5,000	6,533	5,600	(933)
Miscellaneous Income	-	4,770	-	(4,770)
<u>Total Revenues</u>	<u>46,000</u>	<u>59,418</u>	<u>58,840</u>	<u>(578)</u>
<u>EXPENDITURES</u>				
Bank service charges	200	197	194	3
Repairs and maintenance	34,000	49,188	55,679	(6,491)
Document Storage	700	-	-	-
Supplies	1,500	412	309	103
Capital Outlay	-	-	5,000	(5,000)
<u>Total Expenditures</u>	<u>36,400</u>	<u>49,797</u>	<u>61,182</u>	<u>(11,385)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>9,600</u>	<u>9,621</u>	<u>(2,342)</u>	<u>(11,963)</u>
<u>FUND BALANCE</u> , beginning of year (deficit)			<u>(4,412)</u>	
<u>FUND BALANCE</u> , end of year (deficit)			<u>(6,754)</u>	

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND - JUVENILE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Reimbursements from other governments	\$ 1,500	\$ -	\$ -	\$ -
Juvenile Fines	10,000	7,315	7,645	330
Youth Blast income	5,000	-	-	-
Miscellaneous	200	-	-	-
<u>Total Revenues</u>	<u>16,700</u>	<u>7,315</u>	<u>7,645</u>	<u>330</u>
<u>EXPENDITURES</u>				
Juvenile upkeep & expense	5,000	4,317	4,317	-
FINS - 27th Judicial Expense Fund	5,400	4,860	5,400	(540)
Marshall subpoenas	200	354	388	(34)
Miscellaneous	500	-	-	-
Youth Blast expense	5,000	-	-	-
<u>Total Expenditures</u>	<u>16,100</u>	<u>9,531</u>	<u>10,105</u>	<u>(574)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>600</u>	<u>(2,216)</u>	<u>(2,460)</u>	<u>(244)</u>
<u>FUND BALANCE</u> , beginning of year			<u>20,901</u>	
<u>FUND BALANCE</u> , end of year			<u>18,441</u>	

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY
LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2021*

<u>Year ended June 30,</u>	<u>Agency's Proportion of the Net Pension Liability (Asset)</u>	<u>Agency's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Agency's Covered Employee Payroll</u>	<u>Agency's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2021	0.00295%	\$ 162,477	\$ 56,400	288%	72.8%
2020	0.00285%	\$ 235,714	\$ 56,400	418%	58.0%
2019	0.00295%	\$ 214,015	\$ 56,400	379%	62.9%
2018	0.00308%	\$ 210,327	\$ 56,300	374%	64.3%
2017	0.00313%	\$ 220,527	\$ 53,733	410%	62.5%
2016	0.00299%	\$ 234,948	\$ 53,000	443%	57.7%
2015	0.00286%	\$ 194,523	\$ 53,000	367%	62.7%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*The amounts presented have a measurement date of June 30.

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF EMPLOYER CONTRIBUTIONS
LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2021*

<u>Year ended June 30,</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Agency's Covered Employee Payroll</u>	<u>Contributions as a % of Covered Employee Payroll</u>
2021	\$ 23,970	\$ 23,970	\$ -	\$ 56,400	42.5%
2020	\$ 23,914	\$ 23,914	\$ -	\$ 56,400	42.4%
2019	\$ 22,616	\$ 22,616	\$ -	\$ 56,400	40.1%
2018	\$ 25,576	\$ 22,576	\$ -	\$ 56,300	40.1%
2017	\$ 20,415	\$ 20,415	\$ -	\$ 53,733	38.0%
2016	\$ 20,148	\$ 20,148	\$ -	\$ 53,000	38.0%
2015	\$ 21,094	\$ 21,094	\$ -	\$ 53,000	39.8%

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*The amounts presented have a measurement date of June 30.

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2021

BUDGET

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.

NOTE (3) EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

The Juvenile Fund was over budget by \$574 due to increase in additional upkeep and expenses.

The Judicial Building Fund was over budget by \$11,385 due to unexpected repairs necessary at year end.

PENSION PLAN

There were no changes of benefit terms for the plan year ended June 30, 2021. Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. These assumptions include the rate of investment return, mortality of plan members, rate of salary increase, rates of retirement, rates of termination, rates of disability and various other factors that have an impact on the cost of the plans.

SUPPLEMENTARY INFORMATION

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, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 15,003	\$ -
Investments	10,089	10,096
Due from other funds	5,876	6,457
Due from agency fund	5,893	1,258
	<u>36,861</u>	<u>17,811</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Cash Overdraft	\$ -	\$ 10,731
Accounts payable	21,503	23,626
Salaries payable	2,793	2,236
Payroll taxes payable	143	319
Due to other funds	697	1,237
Due to others	1,953	1,579
Accrued compensated absences	-	3,536
	<u>27,089</u>	<u>43,264</u>
<u>FUND BALANCE</u>		
Unassigned (deficit)	9,772	(25,453)
	<u>9,772</u>	<u>(25,453)</u>
	<u>36,861</u>	<u>17,811</u>

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENTS OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Fines and Fees		
Civil court fees	\$ 10,069	\$ 6,167
Court costs and fines earned	156,144	122,903
Probation Evaluation fees	25	525
Criminal Court Funds	68,591	86,739
Driver's school	2,214	1,565
Refunds	890	-
Community service income	1,178	1,540
Drug testing	556	210
Subpoena fees	4,620	5,051
JEU Application income	30	130
Criminal & Traffic Record Income	28,528	6,756
Department of Public Safety fees	2,250	1,987
District Court - DWI and probation fees	40,573	41,511
Restitution income	-	200
Administrative cost fees	39,697	26,593
Intergovernmental		
St. Landry Parish Government reimbursement	-	1,875
City of Opelousas reimbursement	-	450
On behalf payments		
City of Opelousas	389,386	446,625
St. Landry Parish Government	16,104	16,731
Investment earnings	27	117
Reimbursed expense for Judge from Civil	60,261	64,437
Reimbursed expense from Civil	-	14,280
Other	4,151	5,287
<u>Total Revenues</u>	<u>825,294</u>	<u>851,679</u>
<u>EXPENDITURES</u>		
General Government		
Current		
Accounting and auditing	55,989	51,731
Computer expense	6,046	3,278
Refunds	-	371
Repairs and maintenance	-	978
Dues and subscriptions	2,061	1,767
Fuel cost	-	562
Insurance	10,810	11,298
Lease of equipment	9,754	11,222
Marshal's operating expenses	6,000	6,000
Miscellaneous	1,512	653
Office supplies	12,613	12,437
Printing jobs	577	248

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENTS OF REVENUES
EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Document storage	\$ 3,600	\$ 3,770
Payroll taxes	4,664	3,265
Salaries	203,944	207,560
Compensated absences	(3,536)	3,536
On behalf expenses		
City of Opelousas	389,386	446,625
St. Landry Parish Government	16,104	16,731
City Marshal subpoenas	1,954	1,188
Travel and conventions	3,813	800
Telephone and internet	4,107	5,053
Auto repairs and maintenance	5	1,679
Uniforms	-	622
Utilities	6,736	5,293
Bank charges	3,709	2,811
Restitution expense	350	400
Legal books	5,593	14,347
Retirement expense	59,903	67,954
Officer subpoenas	385	404
<u>Total Expenditures</u>	<u>806,079</u>	<u>882,583</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>19,215</u>	<u>(30,904)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Sale of assets	<u>16,010</u>	<u>11,150</u>
<u>Total Other Financing Sources (uses)</u>	<u>16,010</u>	<u>11,150</u>
<u>NET CHANGE IN FUND BALANCE</u>	35,225	(19,754)
<u>FUND BALANCE</u> , beginning of year (deficit)	<u>(25,453)</u>	<u>(5,699)</u>
<u>FUND BALANCE</u> , end of year (deficit)	<u>9,772</u>	<u>(25,453)</u>

See independent auditor's report

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, 2021 AND 2020

	2021	2020
<u>ASSETS</u>		
Cash	\$ 13,923	\$ 2,917
<u>Total Assets</u>	13,923	2,917
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts Payable	\$ 14,801	\$ 872
Due to General Fund	5,876	6,457
<u>Total Liabilities</u>	20,677	7,329
 <u>FUND BALANCE</u>		
Unassigned Fund Balance (deficit)	(6,754)	(4,412)
<u>Total Fund Balance (deficit)</u>	(6,754)	(4,412)
<u>Total liabilities and fund balance</u>	13,923	2,917

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
JUDICIAL BUILDING FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Fines and Fees	\$ 39,533	\$ 30,196
St. Landry Parish Government Reimbursement	9,262	7,705
City of Opelousas Reimbursement	4,445	3,025
Reimbursement from Civil for expenses	5,600	1,315
Miscellaneous Income	-	1,043
<u>Total Revenues</u>	<u>58,840</u>	<u>43,284</u>
<u>EXPENDITURES</u>		
Bank Service Charges	194	199
Repairs and maintenance	55,679	47,546
Supplies	309	-
Telephone	-	120
Capital Outlay	5,000	-
<u>Total Expenditures</u>	<u>61,182</u>	<u>47,865</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(2,342)</u>	<u>(4,581)</u>
<u>FUND BALANCE, beginning of year (deficit)</u>	<u>(4,412)</u>	<u>169</u>
<u>FUND BALANCE, end of year (deficit)</u>	<u>(6,754)</u>	<u>(4,412)</u>

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
JUVENILE FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 17,744	\$ 19,664
Due from General Fund	<u>697</u>	<u>1,237</u>
<u>Total Assets</u>	<u>18,441</u>	<u>20,901</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ -	\$ -
<u>Total Liabilities</u>	<u>-</u>	<u>-</u>
 <u>FUND BALANCES</u>		
Restricted	<u>18,441</u>	<u>20,901</u>
<u>Total Fund Balances</u>	<u>18,441</u>	<u>20,901</u>
 <u>Total liabilities and fund balances</u>	 <u>18,441</u>	 <u>20,901</u>

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
JUVENILE FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Juvenile Fines	\$ 7,645	\$ 10,970
Miscellaneous	-	1,000
<u>Total Revenues</u>	<u>7,645</u>	<u>11,970</u>
<u>EXPENDITURES</u>		
Juvenile upkeep & expense	4,317	1,497
FINS - 27th Judicial Expense Fund	5,400	5,400
Marshall subpoenas	388	320
Office Supplies	-	24
Youth Blast expense	-	146
<u>Total Expenditures</u>	<u>10,105</u>	<u>7,387</u>
<u>NET CHANGE IN FUND BALANCE</u>	(2,460)	4,583
<u>FUND BALANCE</u> , beginning of year	<u>20,901</u>	<u>16,318</u>
<u>FUND BALANCE</u> , end of year	<u>18,441</u>	<u>20,901</u>

See independent auditor's report

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, 2021

Agency Head Name: Shaunn Caillier-Harden, Judge
 Service Period: 12 Months

<u>Purpose:</u>	<u>Amount</u>
Salary	\$ 56,400
Retirement	24,308
Insurance	4,450
Per diem	944
Travel	1,512
Registration Fees	950
Convention Travel	357
Other (dues/memberships)	<u>1,195</u>
	<u>90,116</u>

See independent auditor's report

CITY COURT OF OPELOUSAS, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE
DECEMBER 31, 2021

	First Six Month Period Ended 6/30/2021	Second Six Month Period Ended 12/31/2021
Beginning Balance of Amounts Collected	<u>\$ 197,786</u>	<u>\$ 211,334</u>
Collections		
Civil Fees	141,053	162,365
Pre-Trial Diversion Program Fees	2,831	1,490
Criminal Court Costs/Fees	274,515	256,866
Criminal Fines - Contempt	46,572	34,862
Criminal Fines - Other	4,260	3,385
Probation/Parole/Supervision Fees	23,076	17,522
<u>Total Collections</u>	<u>492,307</u>	<u>476,490</u>
Disbursements to Governments & Nonprofits		
Treasurer, State of Louisiana, Civil Fees	9,932	9,996
Treasurer, State of Louisiana, Criminal Court Costs/Fees	2,301	3,060
Opelousas City Marshal, Civil Fees	16,031	16,722
Opelousas City Marshal, Criminal Court Costs/Fees	14,991	36,618
Opelousas City Marshal, Criminal Fines- Contempt	2,689	4,018
St. Landry Parish Clerk of Court, Civil Fees	24,615	31,790
Louisiana Supreme Court, Civil Fees	191	190
Louisiana Supreme Court, Criminal Court Costs/Fees	400	557
Louisiana Secretary of State, Civil Fees	-	50
City of Opelousas, Criminal Court Costs/Fees	28,121	14,560
St. Landry Parish District Attorney, Criminal Court Costs/Fees	11,021	12,844
27th Judicial District Indigent Defender Board, Criminal Court Costs/Fees	42,236	50,387
St. Landry Parish Government, Criminal Court Costs/Fees	26,044	21,260
Acadiana Criminalistics Laboratory Commission, Criminal Court Costs/Fees	24,292	27,984
Louisiana Department of Health and Hospitals, Criminal Court Costs/Fees	775	2,088
Louisiana Commission on Law Enforcement, Criminal Court Costs/Fees	3,749	3,251
Louisiana Department of Public Safety, Criminal Court Costs/Fees	669	650
Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to City Court of Opelousas, Civil Fees	56,852	66,763
Amounts "Self-Disbursed" to City Court of Opelousas, Pre-Trial Diversion Program Fees	2,831	1,490
Amounts "Self-Disbursed" to City Court of Opelousas, Criminal Court Costs/Fees	113,483	87,800
Amounts "Self-Disbursed" to City Court of Opelousas, Criminal Fines - Contempt	43,585	31,057
Amounts "Self-Disbursed" to City Court of Opelousas, Criminal Fines - Other	4,260	3,385
Amounts "Self-Disbursed" to City Court of Opelousas, Probation	23,101	17,522
Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	19,977	19,475
Criminal Court Costs/Fee Refunds	412	1,029
Other Disbursements to Individuals	6,201	7,020
<u>Subtotal Disbursements/Retainage</u>	<u>478,759</u>	<u>471,566</u>
Total Ending Balance of Amounts Collected but not disbursed/Retained	<u>211,334</u>	<u>216,258</u>
Ending Balance of Amounts Collected but not Disbursed	<u>-</u>	<u>-</u>
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	<u>-</u>	<u>-</u>
Total Waivers During the Fiscal Period	<u>-</u>	<u>-</u>

See independent auditor's report

RELATED REPORTS

James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



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**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**

Honorable Judge Shaunn Caillier-Harden
 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, each major fund, and the aggregate remaining fund information of City Court of Opelousas, as of and for the year ended December 31, 2021, 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 28, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Court of Opelousas' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City Court of Opelousas' internal control. 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 have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2021-1 that we consider to be a significant deficiency.

Honorable Judge Shaunn Caillier-Harden
City Court of Opelousas
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City Court of Opelousas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and responses as item 2021-2.

City Court of Opelousas' Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on City Court of Opelousas' responses to the findings identified in our audit is described in the accompanying schedule of findings and responses. City Court of Opelousas' responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company
Opelousas, Louisiana
June 28, 2022

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

Section I - SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of City Court of Opelousas.
2. One significant deficiency relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and on Other Matters based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. One instance of noncompliance relating to the audit of the financial statements was reported in the 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.
4. No management letter was issued for City Court of Opelousas as of and for the year ended December 31, 2021.
5. There was no single audit required under 2CFR 200.516(a) (Uniform Guidance).

Section II - FINDINGS - FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2021-1 Deficit Fund Balance in Judicial Building Fund

Condition: City Court's Judicial Building Funds has a deficit fund balance at year end.

Criteria: This fund should have a positive fund balance.

Cause: Due to expenditures exceeding revenues for several years, a deficit fund balance was created.

Effect: City Court has a deficit fund balances in the Judicial Building Fund which creates financial instability.

Recommendation: We recommend a plan be implemented to reduce expenditures in order to create income to reduce the current deficit fund balance.

Response: The primary reason for the deficiency in the Judicial Building Fund was the receipt of an invoice in December of 2021 consisting of a past due statement for 2020 services which this Office was not made aware of until December of 2021 in the amount of \$3,750 (relating to the previous administration); together with another extraordinary expense relating to the replacement of an air conditioning unit. Absent these two extraordinary items, the fund balance would have been within the 5% variance.

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

Section II – FINDINGS – FINANCIAL STATEMENT AUDIT (CONTINUED)

Contact Person: Jeannine Elliott, Judicial Administrator

COMPLIANCE

2021-2 Budget Amendment

Condition: The budget was not properly amended for the Judicial Building Fund and Juvenile Fund.

Criteria: Louisiana Local Government Budget Act RS 39:1311(A)(2) states that the budget must be amended when budgeted revenues exceed actual revenues by 5 percent or more and when actual expenditures exceed budgeted expenditures by 5 percent or more.

Cause: The budget was not properly amended as required by Louisiana Local Government Budget Act the Judicial Building Fund and Juvenile Fund.

Effect: Actual expenditures exceeded budgeted expenditures in the Judicial Building Fund by 23% and Juvenile Fund by 6%.

Recommendation: City Court of Opelousas should consult and follow the Louisiana Local Government Budget Act when amending the budget.

Response: The primary reason for the deficiency in the Judicial Building Fund was the receipt of an invoice in December of 2021 consisting of a past due statement for 2020 services which this Office was not made aware of until December of 2021 in the amount of \$3,750 (relating to the previous administration); together with another extraordinary expense relating to the replacement of an air conditioning unit. Absent these two extraordinary items, the fund balance would have shown a surplus. For the Juvenile Fund, the FINS portion of the budget was underestimated by \$450 when the budget was amended. This is the amount of one month's allocation.

Contact Person: Jeannine Elliott, Judicial Administrator

Section III - FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

N/A

CITY COURT OF OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

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

Internal Control

2020-1 Deficit Fund Balance in General Fund and Judicial Building Fund

PARTIALLY RESOLVED

Compliance

2020-2 Budget Amendment

UNRESOLVED

2020-3 Amended Budget Adopted with Deficit Fund Balances

RESOLVED

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

No findings.

James L. Nicholson, Jr., CPA
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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Honorable Judge Shaunn Caillier-Harden
 and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021, through December 31, 2021. City Court of Opelousas' management is responsible for those C/C areas identified in the SAUPs.

City Court of Opelousas has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021, through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

Written policies and procedures were obtained for budgeting and address all of the above functions.

b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

Written policies and procedures were obtained for purchasing and address all of the above functions.

c) **Disbursements**, including processing, reviewing, and approving.

Written policies and procedures were obtained for disbursements and address all of the above functions.

d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Written policies and procedures were obtained for receipts/collections and address all of the above functions.

To the Honorable Judge Shaunn Caillier-Harden
and the Louisiana Legislative Auditor:

Page 2

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Written policies and procedures were obtained for procedures (1) and (2), but not for procedures (3).

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Written policies and procedures were obtained for contracting and address all of the above functions.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

Written policies and procedures were obtained for credit cards and address all of the above functions.

- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Written policies and procedures were obtained for travel and expense reimbursement and address all of the above functions.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Written policies and procedures were obtained for ethics and address all of the above functions.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

City Court does not have debt service, therefore, there are no written policies and procedures for debt service.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Written policies and procedures were obtained for disaster recovery/business continuity and address all of the above functions.

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Written policies and procedures were obtained for sexual harassment and address all of the above functions.

Board or Finance Committee

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

To the Honorable Judge Shaunn Caillier-Harden
and the Louisiana Legislative Auditor:
Page 3

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternately, for those entities reporting on the nonprofit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

The Judge is independently elected and does not have meetings.

Bank Reconciliations

- 3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
No exceptions noted.
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
No exceptions noted. The Judicial Administrator initials and dates each bank reconciliation after review.
 - c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.
No exceptions noted. There is evidence that management has researched the reconciling items.

Collections (excluding electronic funds transfers)

- 4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
Obtained a listing of deposit sites for the fiscal period and management's representation that the listing was complete. City Court only has one deposit site.
- 5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
Obtained a listing of collection locations and management's representation that the listing is complete. City Court has 3 collection locations: criminal, civil and juvenile.
 - a) Employees responsible for cash collections do not share cash drawers/registers.
No exceptions noted. Each employee has a separate cash drawer.

To the Honorable Judge Shaunn Caillier-Harden
and the Louisiana Legislative Auditor:
Page 4

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

No exceptions noted. Employees responsible for preparing/making deposits do not reconcile the collections.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exceptions noted. A CPA firm is responsible for reconciling the bank accounts.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.

A CPA firm reconciles each bank account on a monthly basis and they are not responsible for collecting cash.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Per management, all employees who have access to cash are covered by a bond.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

No exceptions noted.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Of the 10 deposits selected, 2 deposits were not deposited within one business day of receipt.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Obtained a listing of locations for the fiscal period and management's representation that the listing is complete. City Court only has one location that processes payments.

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9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

The Administrative Assistant initiates purchases and the Judicial Administrator approves purchases.

- b) At least two employees are involved in processing and approving payments to vendors.

The Administrative Assistant prepares the checks and the Judicial Administrator approves the payments to vendors.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

The Administrative Assistant processes payments and can also add/modify vendor files. However, the Judicial Administrator is responsible for reviewing changes to vendor files and has access to the vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

The signed checks are given to an employee in the criminal department to mail and this employee is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

Obtained the general ledgers from management and management's representation that the general ledgers were complete.

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Obtained a listing of active credit cards for the fiscal period and management's representation that the listing was complete. The Judge and Judicial Administrator are the only two cardholders.

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12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:
- Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
No exceptions noted.
 - Observe that finance charges and late fees were not assessed on the selected statements.
No exceptions noted.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e., each card should have 10 transactions subject to testing). For each transaction, observe it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.
No exceptions noted.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- Obtained the general ledgers for the fiscal period from management and management's representation that the general ledgers were complete. There were only 4 travel and travel-related expense reimbursements made during the fiscal period, therefore, all reimbursements were selected.*
- If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).
No exceptions noted.
 - If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
No exceptions noted.
 - Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
No exceptions noted.

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- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

Per management, no agreements/contracts were initiated or renewed during the fiscal period.

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Not applicable.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

Not applicable.

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Not applicable.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

Not applicable.

Payroll and Personnel

16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Obtained payroll summary report listing all employees/elected officials and related salaries/pay rates and management's representation that the listing was complete.

17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

No exceptions noted.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

No exceptions noted.

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- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

No exceptions noted.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

Per management, two employees were terminated during the fiscal period and received termination payments for cumulative leave. Payments for leave were made in strict accordance with policy approved by management.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Per management, all employer and employee portions of third-party related amounts have been paid and all associated forms were filed by the required deadlines.

Ethics

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above: obtain ethics documentation from management, and:

- a. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exceptions noted.

- b. Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No changes were made to the entity's ethics policy during the fiscal period.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

Not applicable. City Court did not have any bonds/notes issued during the fiscal period.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Not applicable. City Court did not have any bonds/notes outstanding at the end of the fiscal period.

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Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Per management, there were no misappropriation of public funds or assets during the fiscal period.

24. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

The entity has the fraud notice posted on its premises and its website.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

No exceptions noted. QuickBooks is backed up periodically and is password protected.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

No exceptions noted. City Court's most recent backup can be restored properly.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

No exceptions noted. All computers have current and active antivirus software.

Sexual Harassment

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions noted.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

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28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

No exceptions noted. An annual report was completed by February 1 and includes all applicable requirements.

We were engaged by City Court of Opelousas to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of City Court of Opelousas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

John S. Dowling & Company
Opelousas, Louisiana
June 28, 2022

CITY COURT OF OPELOUSAS, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2021

Management's responses to the statewide agreed-upon procedures exceptions:

Written Policies and Procedures

- 1(e) Payroll/Personnel, (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Management's response: Management will update the payroll and personnel policy to include the approval process for employees' rate of pay and pay rate schedules.

Collections

- 7(d) Observe the deposit was made within one business day of receipt at the collection location.

Management's response: The two deposits that were not made within one business day of receipt were for the Court's escrow account established to receive revenue from the Louisiana Tax Offset and Garnishment (LaTOGA) program which requires the court to hold funds for 45 days prior to depositing into the Court's general criminal account. As the Court receives LaTOGA checks in advance of necessary documentation to identify and verify monies intercepted, all checks are held until receipt of such supporting documentation to insure accurate accounting and application of funds. On these two noted occasions, the court did not receive the awaited documentation within the necessary time frame to make the deposits within one business day.