

CITY COURT OF EAST ST. TAMMANY

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE YEAR ENDED

DECEMBER 31, 2020



ERICKSEN KRENTEL LLP

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Honorable Judge Bryan Haggerty
City Court of East St. Tammany
Slidell, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the City Court of East St. Tammany (the City Court) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City Court's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Louisiana Governmental Audit Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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



To the Honorable Judge Bryan Haggerty
City Court of East St. Tammany
June 8, 2021

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City Court of East St. Tammany as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, statement of revenues, expenditures, and changes in fund balances - budget to actual - governmental funds, schedule of proportionate share of the net pension liability, the schedule of contributions - retirement plan, and the related notes to required supplementary information on pages 4 through 8 and 30 through 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court of East St. Tammany's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency head is presented to comply with the Act 706 of the 2014 Louisiana Legislative Session and is not a required part of the basic financial statements. The accompanying schedule of justice system funding schedules is presented to comply with Act 87 of the 2020 Louisiana Legislative Session and is not a required part of the basic financial statement. 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.



ERICKSEN KRENTEL^{LLP}

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Honorable Judge Bryan Haggerty
City Court of East St. Tammany
June 8, 2021

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 a report dated June 8, 2021, on our considerations of City Court of East St. Tammany's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City Court of East St. Tammany's internal control over financial reporting and compliance.

June 8, 2021
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

CITY COURT OF EAST ST. TAMMANY
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020

As financial management of City Court of East St. Tammany (the "City Court"), we offer readers of these financial statements this narrative overview and analysis of the financial activities of the City Court for the fiscal year ending December 31, 2020. This discussion and analysis is designed to assist the reader in focusing on the significant financial issues and activities and to identify any significant changes in financial position. We encourage readers to consider the information presented here in conjunction with the audited financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The assets of the City Court exceeded its liabilities by \$1,378,507 at December 31, 2020. Of this amount, \$1,439,265 is the City Court's net investment in capital assets and the remaining \$(60,758) in net position is unrestricted. The total net position of the City Court decreased by \$124,352 or 8.0%.

The City Court's total revenue was \$1,209,901 in 2020 compared to \$1,356,016 in 2019, which is an decrease of \$146,115 or 11%.

Total expenses for the City Court during the year ended December 31, 2020 were \$1,334,251 including depreciation expense and on-behalf payments. These expenses compared to total expenses of \$1,403,117 during the year ended December 31, 2019. This represented a decrease of \$68,866 or 5%.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Management's Discussion and Analysis introduces the City Court's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The City Court also includes in this report required additional supplemental information.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

The first of these government-wide statements is the Statement of Net Position. This is the government-wide statement of position presenting information that includes all of the City Court's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the City Court as a whole is improving or deteriorating.

The second government-wide statement is the Statement of Activities, which reports how the City Court's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid.

The government-wide financial statements are presented on pages 9 and 10 of this report.

CITY COURT OF EAST ST. TAMMANY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2020

FUND FINANCIAL STATEMENTS

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

The City Court uses governmental funds and fiduciary funds as follows:

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

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

The basic governmental fund financial statements are presented on pages 11 – 14 of this report.

Fiduciary funds are reported in a separate Statement of Fiduciary Net Position. Activities from fiduciary funds are not included in the government-wide financial statements because the City Court cannot use these assets for its operations. The City Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

The basic fiduciary fund financial statements are presented on pages 15 – 16 of this report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 17 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, which includes the Budgetary Comparison Schedule, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Contributions–Retirement Plan, and the related Notes to the Required Supplementary Information. Required supplementary information can be found on pages 30 - 33 of this report.

CITY COURT OF EAST ST. TAMMANY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2020

FINANCIAL ANALYSIS

Net position may serve, over time, as a useful indicator of a government's financial position. The following table provides a summary of the City Court's net position:

SUMMARY OF NET POSITION
AS OF DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Current and other assets	\$ 3,191,337	\$ 3,080,612
Capital assets	<u>1,439,265</u>	<u>1,471,957</u>
Total assets	<u>4,630,602</u>	<u>4,552,569</u>
Deferred outflows of resources	<u>52,898</u>	<u>26,949</u>
Current and other liabilities	2,985,126	2,786,453
Non-current liabilities	<u>297,053</u>	<u>283,502</u>
Total liabilities	<u>3,282,179</u>	<u>3,069,955</u>
Deferred inflows of resources	<u>22,814</u>	<u>6,706</u>
Net position:		
Investment in capital assets	1,439,265	1,471,957
Restricted for special revenue fund	-	-
Unrestricted	<u>(60,758)</u>	<u>30,900</u>
Total net position	<u>\$ 1,378,507</u>	<u>\$ 1,502,857</u>

Total assets increased by \$78,033 (1.7%) primarily due to the change in the value of deferred compensation investments. The increase in deferred outflows are primarily due to the net difference between projected and actual earnings on the pension plan investments in accordance with GASB Statement No. 86. Total liabilities increased by \$212,224 (6.9%) primarily due to increases in cash bonds pending and deferred compensation due to employees.

CITY COURT OF EAST ST. TAMMANY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2020

FINANCIAL ANALYSIS (CONTINUED)

CHANGE IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
<u>Revenues:</u>		
Program:		
Fees, fines, and charges for services	\$ 804,713	\$ 989,157
General:		
On-behalf payments	185,487	182,447
Intergovernmental	9,000	9,000
Interest income	8,555	34,905
Other	202,146	140,507
Total revenues	1,209,901	1,356,016
 <u>Expenses:</u>		
Program:		
City Court	1,334,251	1,403,117
Change in net position	(124,350)	(47,101)
Net position, beginning of year	1,502,857	1,549,958
Net position, end of year	\$ 1,378,507	\$ 1,502,857

BUDGETARY HIGHLIGHTS

The original budget adopted by the City Court was amended during the fiscal year. The City Court does not budget on-behalf payments and related revenues for the salaries and related benefits of the City Court's staff which are paid directly by other governmental agencies.

CAPITAL ASSETS

The City Court's investment in capital assets, net of accumulated depreciation, amounts to \$1,439,265 as of December 31, 2020. Capital assets include equipment, furniture and fixtures, land, and leasehold improvements. During 2020, the City Court had asset additions of \$34,383 which primarily consisted of preparation for case management software conversion.

ECONOMIC FACTORS AND A LOOK AT NEXT YEAR

The City Court is benefitting from increased efficiencies from the use of an updated case management system and is currently evaluating further software changes to enhance its ability to achieve its goals of being responsive and efficient in serving the community of East St. Tammany Parish.

CITY COURT OF EAST ST. TAMMANY
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2020

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City Court's finances for all those with an interest in its finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Ms. Sherry Philips, Clerk of Court, City Court of East St. Tammany, 501 Bouscaren Street, Slidell, LA 70458.

BASIC FINANCIAL STATEMENTS

CITY COURT OF EAST ST. TAMMANY
STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020

	Governmental Activities
<u>ASSETS:</u>	
Cash and cash equivalents	\$ 1,201,805
Receivables, net	9,000
Restricted assets:	
Deferred compensation investments	1,960,589
Prepaid expenses	19,873
Deposits	70
Capital assets, net of accumulated depreciation	1,439,265
Total assets	4,630,602
 <u>DEFERRED OUTFLOWS OF RESOURCES:</u>	
Pensions	52,898
Total deferred outflows of resources	52,898
 <u>LIABILITIES:</u>	
Accounts payable	35,322
Salaries and related benefits payable	24,879
Net pension liability	255,564
Due to custodial funds	214,929
Registry deposits	42,560
Compensated absences	41,489
Appearance bonds pending	147,164
Fines pending	559,683
Payable from restricted assets:	
Deferred compensation due employees	1,960,589
Total liabilities	3,282,179
 <u>DEFERRED INFLOWS OF RESOURCES:</u>	
Pensions	22,814
Total deferred inflows of resources	22,814
 <u>NET POSITION:</u>	
Net investment in capital assets	1,439,265
Unrestricted	(60,758)
Total net position	\$ 1,378,507

The accompanying notes are an integral part of this statement

CITY COURT OF EAST ST. TAMMANY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Function/Programs	Expenses	Program Revenues Court Costs Assessed and Charges for Services	Net (Expense) Revenue and Changes in Net Position
<u>Governmental activities:</u>			
City Court	\$ 1,334,251	\$ 804,713	\$ (529,538)
Total governmental activities	<u>\$ 1,334,251</u>	<u>\$ 804,713</u>	(529,538)
General revenues:			
			9,000
			185,487
			8,555
			<u>202,146</u>
		Total general revenues	<u>405,188</u>
		Change in net position	<u>(124,350)</u>
		Net position - beginning	<u>1,502,857</u>
		Net position - ending	<u>\$ 1,378,507</u>

The accompanying notes are an integral part of this statement

CITY OF EAST ST. TAMMANY
BALANCE SHEET - GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2020

ASSETS

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental</u>
Cash and cash equivalents	\$ 1,172,487	\$ 29,318	\$ 1,201,805
Receivables, net		9,000	9,000
Restricted assets:			
Deferred compensation investments	1,960,589	-	1,960,589
Prepaid expenses	11,365	8,508	19,873
Deposits	<u>70</u>	<u>-</u>	<u>70</u>
 Total assets	 <u>\$ 3,144,511</u>	 <u>\$ 46,826</u>	 <u>\$ 3,191,337</u>

LIABILITIES AND FUND BALANCES

LIABILITIES:

Accounts payable	\$ 2,499	\$ 32,823	\$ 35,322
Salary and related benefits payable	24,879	-	24,879
Due to custodial funds	213,732	-	213,732
Registry deposits	42,560	-	42,560
Appearance bonds pending	147,164	-	147,164
Fines pending	559,683	-	559,683
Payable from restricted assets:			
Deferred compensation due employees	<u>1,960,589</u>	<u>-</u>	<u>1,960,589</u>
 Total liabilities	 <u>2,951,106</u>	 <u>32,823</u>	 <u>2,983,929</u>

FUND BALANCES:

Nonspendable	11,365	8,508	19,873
Unassigned	<u>182,040</u>	<u>5,495</u>	<u>187,535</u>
 Total fund balances	 <u>193,405</u>	 <u>14,003</u>	 <u>207,408</u>
 Total liabilities and fund balances	 <u>\$ 3,144,511</u>	 <u>\$ 46,826</u>	 <u>\$ 3,191,337</u>

The accompanying notes are an integral part of this statement

CITY COURT OF EAST ST, TAMMANY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020

Fund balances at December 31, 2020 - total governmental funds	\$	207,408
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		1,439,265
Deferred outflows of resources related to pensions are not reported in governmental funds		52,898
Deferred inflows of resources related to pensions are not reported in governmental funds		(22,814)
<p>Long-term liabilities are not due and payable in the current period and, therefore are not reported in the governmental funds. All liabilities (both current and long-term) are reported in the Statement of Net Position:</p>		
Net pension liability		(255,564)
Due to custodial fund		(1,197)
Compensated absences payable		(41,489)
		(308,249)
Net position of governmental activities as of December 31, 2020	\$	1,378,507

The accompanying notes are an integral part of this statement

CITY COURT OF EAST ST. TAMMANY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund	Special Revenue Fund	Total Governmental
<u>REVENUES:</u>			
Court costs assessed	\$ 322,375	\$ -	\$ 322,375
Charges for services	482,338	-	482,338
Intergovernmental	-	9,000	9,000
Interest income	8,454	101	8,555
On-behalf payments	185,487	-	185,487
Other	151,933	50,213	202,146
	<u>1,150,587</u>	<u>59,314</u>	<u>1,209,901</u>
<u>EXPENDITURES:</u>			
Current:			
Personnel costs through on-behalf payments	185,487	-	185,487
Personnel services and benefits	886,664	9,000	895,664
Telephone	5,685	1,038	6,723
Insurance, net of refunds	9,246	9,063	18,309
Repairs and maintenance	551	5,052	5,603
Conferences and seminars	2,001	-	2,001
Dues, subscriptions, and licenses	14,005	-	14,005
Community relations	329	-	329
Professional fees	32,494	-	32,494
Office supplies and library	27,044	235	27,279
Computer services	1,097	1,045	2,142
Operating leases	5,744	6,786	12,530
Witness fees	1,500	-	1,500
Filing/processing fees	10,724	-	10,724
Payroll taxes	16,192	-	16,192
Postage	12,561	-	12,561
Travel	405	-	405
Janitorial service	-	11,437	11,437
Other, net of refunds	2,445	32	2,477
Capital outlays	34,383	-	34,383
	<u>1,248,557</u>	<u>43,688</u>	<u>1,292,245</u>
Net change in fund balances	(97,970)	15,626	(82,344)
FUND BALANCES, BEGINNING	<u>291,375</u>	<u>(1,623)</u>	<u>289,752</u>
FUND BALANCES, ENDING	<u>\$ 193,405</u>	<u>\$ 14,003</u>	<u>\$ 207,408</u>

The accompanying notes are an integral part of this statement

CITY COURT OF EAST ST. TAMMANY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Net change in fund balances - total governmental funds	\$ (82,344)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(32,693)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds:	
(Increase) in compensated absences	<u>(9,313)</u>
Change in net position of governmental activities	<u>\$ (124,350)</u>

The accompanying notes are an integral part of this statement

CITY COURT OF EAST ST. TAMMANY
STATEMENT OF FIDUCIARY NET POSITION
AS OF DECEMBER 31, 2020

	Custodial Funds		
	Civil Docket	Criminal Docket	Total
<u>ASSETS:</u>			
Due from general fund	\$ 138,331	\$ 76,598	\$ 214,929
Total assets	138,331	76,598	214,929
<u>LIABILITIES:</u>			
Due to others	138,331	76,598	214,929
Total liabilities	138,331	76,598	214,929
<u>NET POSITION</u>	\$ -	\$ -	\$ -

The accompanying notes are an integral part of this statement

CITY COURT OF EAST ST. TAMMANY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2020

	Civil Docket	Criminal Docket	Total
<u>ADDITIONS:</u>			
Fines and fees collected	\$ 230,183	\$ 843,229	\$ 1,073,412
<u>DEDUCTIONS:</u>			
City of Slidell	-	210,513	210,513
Department of Public Safety/Machine	-	14,341	14,341
District Attorney	-	60,997	60,997
Indigent Defender	-	138,336	138,336
Juvenile Detention Center	-	14,988	14,988
Louisiana Law Enforcement	-	14,046	14,046
Parish of St. Tammany	-	145,874	145,874
Slidell City Marshal	-	92,660	92,660
State Treasurer	-	450	450
Traumatic Head & Spinal Cord Injury	-	8,595	8,595
Crimestoppers	-	5,992	5,992
Criminalistics Lab	-	83,555	83,555
Department of Public Safety/Services	-	35,413	35,413
Louisiana Supreme Court	-	10,469	10,469
Covington Clerk of Court	24,045	-	24,045
Garnishee	105	-	105
Judge Fee	188,300	-	188,300
Judge Supplemental Compensation Fund	44,166	-	44,166
Refunds of Filing Fees	24	-	24
Refunds of Unused Court	20,715	-	20,715
Secretary of State	1,000	-	1,000
Service Marshal	22,050	-	22,050
Service Sheriff	8,832	-	8,832
Judicial College Fund	605	-	605
Total deductions	<u>309,842</u>	<u>836,229</u>	<u>1,146,071</u>
Net change	(79,659)	7,000	(72,659)
Fiduciary liabilities, beginning	<u>217,990</u>	<u>69,598</u>	<u>287,588</u>
Fiduciary liabilities, ending	<u>\$ 138,331</u>	<u>\$ 76,598</u>	<u>\$ 214,929</u>

The accompanying notes are an integral part of this statement

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Formation and Operations

The City Court of East St. Tammany (the “City Court”) was created by a special legislative act. Its jurisdiction extends throughout all of Wards 8 and 9 of St. Tammany Parish. The City Court handles civil suits up to \$50,000, certain criminal matters and collects certain funds pursuant to state statute, which are under the control of the City Court and are reported in the accompanying financial statements. On June 12, 2020, the governor of Louisiana signed ACT 205-HB 757 that changed the City Court of Slidell’s name to the City Court of East St. Tammany.

Reporting Entity

The City Court of East St. Tammany is composed of a City Judge, a Marshal, and a Clerk of Court. The Judge and the Marshal are elected at the Congressional election every six years.

The financial statements include all organizations, activities, and functions that comprise the City Court. Component units are legally separate entities for which the City Court (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization’s governing body and either (1) the City Court’s ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the City Court. Using these criteria, the City Court has no component units.

Basis of Presentation

The accompanying financial statements of the City Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements-and Management’s Discussion and Analysis-for State and Local Governments*, as amended by GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*.

Government-Wide Financial Statements-(GWFS)

The statement of net position and the statement of activities display information about the City Court as a whole. These statements include all of the financial activities of the City Court. Information contained in these columns reflects the economic resources measurement and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from non-exchange transactions are recognized in accordance with the requirements of Section N50 (GASB 34, as amended by GASB 63).

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide Financial Statements (GWFS) (continued)

Assets used in operation with an initial useful life that extends beyond one year are capitalized. Equipment, furniture and fixtures, leasehold improvements, and building are depreciated over their estimated useful lives. Depreciation is not calculated on land, land improvements, or construction in progress. Depreciable assets are presented net of accumulated depreciation in the statement of net position.

The statement of activities presents a comparison between direct expenses and program revenues for the activities of the City Court. Program revenues are derived directly from Court users as fees for services; program revenues reduce the cost of the function to be financed from the City Court's general revenues. Program revenues also consist of operating grants and contributions which are resources restricted for operating purposes of a program.

Fund Financial Statements (FFS)

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities of attaining certain objectives in accordance with specific regulations, restrictions, or limitations. The various kinds in the financial statements in this report are grouped into three broad categories as follows:

General Fund Type

Governmental funds account for all of the City Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. During 2020, the City Court maintained a General Fund to account for all these general activities.

Special Revenue Fund

The City Court's special revenue fund accounts for the Judicial Building Funds and other intergovernmental revenues that are restricted to be used for improvements to and upkeep of the court house.

Fiduciary Fund Type

Custodial funds are used to account for assets held by the City Court of East St. Tammany in Slidell, Louisiana as an agent for individuals, private organizations, other governments, and/or other funds. Custodial funds are custodial in nature (assets equals liabilities) and do not involve the measurement of results of operations.

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus only current assets and current liabilities generally are included on the balance sheet. The operating statement of the fund presents increases (i.e., revenues and other sources) and decreases (i.e., expenditures and other uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and custodial funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt and compensated absences are recorded as fund liabilities when due. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources. General capital asset acquisitions are reported as expenditures when incurred. Court fines and fees and interest are recorded when earned and measurable.

Budget and Budgetary Accounting

Formal budgetary accounting is employed as a management control device during the year for the general fund. The City Court of East St. Tammany presents, adopts, and amends an operating budget as required by the Louisiana Local Government Budget Act. The budget is prepared on a modified accrual basis of accounting. All appropriations, which are not expended, lapse at year-end. Unexpended appropriations and any excess revenues over expenditures are carried forward to subsequent year as beginning fund balance.

Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits, certificates of deposit, and money market accounts. It is the policy of the City Court to treat these asset types and highly liquid investments with a maturity of ninety (90) days or less as cash equivalents.

Louisiana revised statutes authorize the City Court to invest in (1) United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal offices in the State of Louisiana, an investment as stipulated in LSA-R.S. 39:1271, or any other federally insured investments or (2) in mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the U.S. Government or its agencies.

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets are recorded as expenditures at the time of purchase and the related assets are capitalized. All purchased fixed assets are valued at cost where historical records are available and at estimated historical costs where no historical records exist. Donated fixed assets, if any, are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Assets over \$5,000 are capitalized. Depreciation is computed using the straight-line method over estimated lives of 5 years for furniture, fixtures, and equipment, 20 years for the criminal case management system, and 25 years for leasehold improvements.

Prepaid Expenses

Prepaid expenses represent the unused portion of insurance and equipment maintenance policies in effect at the balance sheet date.

Use of Estimates in the Preparation of Financial Statements

The preparation of the City Court's financial statements, in conformity with generally accepted accounting principles, requires 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. Adjustments to the reported amounts of assets and liabilities may be necessary in the future to the extent that future estimates or actual results are different from the estimates used in 2020 financial statements.

Compensated Absences

The City Court's policy permits all full time City Court employees who are paid on a salary basis and work a regular full-time work week earn paid time off ("PTO"). An employee may accumulate up to a maximum of thirty days of PTO. Any earned time in excess of thirty days shall be paid to the employee on their anniversary date.

The following is a schedule of the rates for paid time off:

<u>Service</u>	<u>Paid Time-Off Days</u>
< 1 year	0
1 - 5 years	15
6 - 10 years	20
>10 years	25

The cost of current leave privileges is recognized as a current-year expenditure in the General Fund when the leave is actually taken. At December 31, 2020, the City Court recognized \$41,489 of accrued compensated absences on the statement of net position.

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fines Pending and Civil Fees on Deposit

Fines pending represent partial payments on fines collected by the Probation Department. Once fines have been collected in full, the City Court records its share of the fines as revenues and distributes the remaining amounts that are collected for other agencies.

Deposits on pending civil cases represent deposits received until a disposition of a case is finalized at which point the deposits are distributed.

Appearance bonds pending

Appearance bonds pending represent amounts collected for cases that have not been settled at year end. When these cases are settled, the City Court will record its share of these amounts as revenues and the remaining amounts will be distributed to other agencies.

Equity Classifications

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

- a. Net investment in capital assets - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, and unassigned. The Judge, as the highest level of decision-making authority, can establish, modify, or rescind a fund balance commitment. For assigned fund balance the Judge authorizes management to assign amounts for a specific purpose.

When both restricted and unrestricted fund balances are available for use, it is the City Court's policy to use restricted resources first, then unrestricted as needed. When committed, assigned, or unassigned fund balances are available for use, it is the City Court's policy to use committed resources first, then assigned resources and unassigned resources as they are needed.

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncement

The GASB has issued Statement No. 84, “*Fiduciary Activities*.” The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019 as extended by GASB Statement No. 95, “*Postponement of Effective Dates of Certain Authoritative Guidance*.” The City Court has adopted this Statement as of December 31, 2020.

Date of Management Review

Management has evaluated subsequent events through June 8, 2021, the date which the financial statements were available to be issued.

(2) CASH AND CASH EQUIVALENTS

At December 31, 2020, the City Court had cash and cash equivalents (book balances) totaling \$1,201,805. These deposits are stated at cost. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2020, the City Court had \$1,213,026 in deposits (collected bank balances). These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and the remaining deposits of \$963,026 are covered by pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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

(3) RECEIVABLES

Receivables at December 31, 2020, were entirely comprised of a \$9,000 intergovernmental receivable from the City of Slidell. No allowance for uncollectible accounts was required at December 31, 2020.

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(4) CHANGES IN CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2020:

	<u>Balance</u> <u>1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2020</u>
Capital assets not being depreciated:				
Land	\$ 138,023	\$ -	\$ -	\$ 138,023
Construction in progress	<u>392,771</u>	<u>-</u>	<u>(316,087)</u>	<u>76,684</u>
Total capital assets not being depreciated	<u>530,794</u>	<u>-</u>	<u>(316,087)</u>	<u>214,707</u>
Capital assets being depreciated				
Furniture, fixtures and equipment	462,359	-	-	462,359
Leasehold improvements	<u>907,420</u>	<u>350,471</u>	<u>-</u>	<u>1,257,891</u>
Total capital assets being depreciated	1,369,779	350,471	-	1,720,250
Less accumulated depreciation	<u>(428,616)</u>	<u>(67,076)</u>	<u>-</u>	<u>(495,692)</u>
Total capital assets being depreciated, net	<u>941,163</u>	<u>283,395</u>	<u>-</u>	<u>1,224,558</u>
Total capital assets, net	<u>\$ 1,471,957</u>	<u>\$ 283,395</u>	<u>\$ (316,087)</u>	<u>\$ 1,439,265</u>

For the year ended December 31, 2020, \$67,076 in depreciation expense was allocated to judicial activities.

(5) RETIREMENT PLANS

Deferred Compensation Plan

In 1991, the City Court adopted a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Court employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, death, or unforeseeable emergency.

The City Court funds all amounts of compensation deferred under the Plan at the direction of the covered employees through investments in annuity contracts underwritten by Empower Retirement, which is the plan administrator. The City Court contributes a certain percentage of the employees' gross salary to the plan.

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(5) RETIREMENT PLANS (CONTINUED)

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights (until paid or made available to the employees or other beneficiary) are solely the property and rights of the City Court subject only to the claims of the City Court's general creditors. Participants' rights under the plan are equal to those of general creditors of the City Court in an amount equal to the fair value of the deferred account for each participant. The City Court has no liability for losses under the plan but does have the duty of due care. The City Court contributed \$69,859 to the plan in 2020. The market value of the plan assets as of December 31, 2020, is \$1,960,589.

Description - LASERS

The City Judge is a member of the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit plan administered by a separate board of trustees.

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.

Funding Policy - LASERS

For the LASERS system, 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. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. 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.

Contributions – LASERS

For the LASERS system, 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. Under the terms of the plan, the Judge contributes a specified percentage of his gross earnings and the City Court also contributes a specified percentage. For the year ending December 31, 2020, the actual employer contribution rate and the actuarially determined employer contribution rate are listed below.

	<u>Required by Statute</u>	<u>Actual Contribution</u>
Contributions:		
Employees	13.00% \$ 8,764	13.00% \$ 8,764
Employers	<u>42.80%</u> <u>28,855</u>	<u>42.80%</u> <u>28,855</u>
	<u>55.80%</u> <u>\$ 37,619</u>	<u>55.80%</u> <u>\$ 37,619</u>

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(5) RETIREMENT PLANS (CONTINUED)

The City Court's contributions to the LASERS system for the year ending December 31, 2020 were approximately \$28,855 equal to the required contribution for the year.

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

At December 31, 2020, the City Court reported a liability totaling \$255,564 representing its proportionate share of the net pension liability for the LASERS systems. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The City Court's proportion of the Net Pension Liability was based on a projection of the 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, 2020, the City Court's proportion was .003090% for the LASERS system, which was an increase of .000378% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the City Court recognized pension payments in its custodial funds for LASERS systems totaling \$23,252. Subtracted from pension expense is the employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions totaling \$5,603.

At December 31, 2020, the City Court reported deferred outflows of resources and deferred inflows of resources 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	\$ -	\$ 2,454
Change in assumptions	818	-
Net difference between projected and actual earnings on pension plan investments	37,358	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	20,360
Employer contributions subsequent to the measurement date	<u>14,722</u>	<u>-</u>
Total	<u>\$ 52,898</u>	<u>\$ 22,814</u>

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(5) RETIREMENT PLANS (CONTINUED)

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – LASERS (Continued)

Employer contributions subsequent to the measurement date totaling \$14,722 and reported as deferred outflows of resources will be recognized as a reduction of the Net Pension Liability in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:

2021	\$	(5,422)
2022		593
2023		11,545
2024		<u>8,645</u>
Total	\$	<u>15,361</u>

Actuarial Assumptions – LASERS System

The total pension liability in the June 30, 2020, actuarial valuations for the LASERS System was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date: June 30, 2020

Actuarial Cost Method: Entry Age Normal

Actuarial Assumptions:

Investment Rate of Return 7.55% per annum

Inflation 2.3% per annum

Expected Remaining Service Lives 2 years

Mortality Rates Non-disabled members – Mortality rates based on the RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.

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

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(5) RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions – LASERS System (Continued)

Termination, Disability, and 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 long-term expected rate of return on pension plan investments 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 and an adjustment for the effect of rebalancing/diversification. 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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	-0.59%
Domestic equity	4.79%
International equity	5.83%
Domestic Fixed Income	1.76%
International Fixed Income	3.98%
Alternative Investments	6.69%
Global Asset Allocation	4.20%
 Total fund	 5.81%

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(5) RETIREMENT PLANS (CONTINUED)

Actuarial Assumptions – LASERS System (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.55%. 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 employer contributions from participating employers will be made at the contractually required rates, actuarially determined. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive 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 City Court’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City Court’s proportionate share of the Net Pension Liability using the discount rate of 7.55%, as well as what the City Court’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:

	LASERS System		
		Current	
	1% Decrease 6.55%	Discount Rate 7.55%	1% Increase 8.55%
Court’s proportionate share of the Net Pension Liability \$	314,048	\$ 255,564	\$ 205,933

Detailed information about the pension plan’s fiduciary net position is available in the separately issued stand-alone audit report on their financial statements for the year ended June 30, 2020. Access to the report can be found on the Louisiana Legislative Auditor’s website, www.la.la.gov.

(6) LONG-TERM OBLIGATIONS

The following is a summary of the changes in long-term obligations:

	Balance at January 1, 2020	Net Increase (Decrease)	Balance at December 31, 2020
Compensated absences	\$ 32,176	\$ 9,313	\$ 41,489
Net pension liability	<u>251,326</u>	<u>4,238</u>	<u>255,564</u>
Total	<u>\$ 283,502</u>	<u>\$ 13,551</u>	<u>\$ 297,053</u>

CITY COURT OF EAST ST. TAMMANY
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2020

(7) OPERATING LEASES

The City Court has cancelable and non-cancelable operating leases for the rental of office equipment. All leases terms have expired and are month to month. The total amount charged to lease expense as a result of all operating leases was \$12,530 for the year ended December 31, 2020.

(8) EXPENSES OF THE CITY COURT PAID BY OTHERS

The accompanying financial statements do not include certain portions of the City Court's expenses paid directly by other governmental entities. In compliance with Louisiana Revised Statute 13:2487.16, the City of Slidell furnishes a suitable court room and offices for the Clerk of Court, and the expenses of operation and maintenance of the City Court room and offices are legislatively mandated to be borne by the City of Slidell and St. Tammany Parish equally.

Compensation paid to the Judge and the Clerk of Court, has been prepared in compliance with Louisiana Revised Statute 13:1875 and 13:1874. Under statute 13:1875 the City of Slidell and St. Tammany Parish paid salaries and fringe benefits totaling \$115,523 on behalf of the City Court. Under statute 13:1874 the State of Louisiana paid annual salary and fringe benefits totaling \$69,964 on behalf of the City Court. The fringe benefits paid by the state include contributions of \$20,969 to LASERS. On-behalf payments totaling \$185,487 are included in the General Fund as revenues and personnel cost in the accompanying financial statements.

(9) RISKS AND UNCERTAINTIES

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) originated in Wuhan, China and has since spread to other countries, including the U.S. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S. have declared a state of emergency including the state of Louisiana. It is anticipated that these impacts will continue for some time. The City Court's courthouse was closed to the public for two months while state restrictions were in place. The City Court's courthouse has now opened as the state restrictions have been lifted and are starting to return to pre-pandemic claims. However, due to the nature of COVID-19 there are still uncertainties to the future effects of the pandemic

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF EAST ST. TAMMANY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	General Fund					Special Revenue Funds				
	Original Budget	Final Budget	Actual Amounts (GAAP)	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance Favorable (Unfavorable)	Original Budget	Final Budget	Actual Amounts	Variance Favorable (Unfavorable)
REVENUES:										
Court costs assessed	\$ 490,000	\$ 310,000	\$ 322,375	\$ -	\$ 322,375	\$ 12,375	\$ -	\$ -	\$ -	\$ -
Charges for services	535,000	486,800	482,338	-	482,338	(4,462)	-	-	-	-
Intergovernmental	-	-	-	-	-	-	9,000	9,000	9,000	-
Interest	34,825	8,400	8,454	-	8,454	54	175	100	101	1
On-behalf payments	-	-	185,487	(185,487)	-	-	-	-	-	-
Other	67,600	92,100	151,933	-	151,933	59,833	80,000	52,000	50,213	(1,787)
Total revenues	1,127,425	897,300	1,150,587	(185,487)	965,100	67,800	89,175	61,100	59,314	(1,786)
EXPENDITURES:										
Current:										
Personnel costs through on-behalf payments	-	-	185,487	(185,487)	-	-	-	-	-	-
Personnel services and benefits	900,800	863,150	886,664	-	886,664	(23,514)	9,000	9,000	9,000	-
Telephone	5,570	5,770	5,685	-	5,685	85	1,030	1,030	1,038	(8)
Insurance	18,800	9,325	9,246	-	9,246	79	-	9,125	9,063	62
Repairs and maintenance	23,000	22,250	551	-	551	21,699	4,000	500	5,052	(4,552)
Conferences & seminars	16,800	2,250	2,001	-	2,001	249	-	-	-	-
Dues, subscriptions, and licenses	13,500	14,500	14,005	-	14,005	495	-	-	-	-
Community relations	2,500	910	329	-	329	581	-	-	-	-
Professional fees	58,000	30,300	32,494	-	32,494	(2,194)	-	-	-	-
Office supplies and library	4,600	3,900	27,044	-	27,044	(23,144)	11,500	3,750	235	3,515
Computer services	2,500	1,100	1,097	-	1,097	3	4,000	1,400	1,045	355
Operating leases	6,000	5,700	5,744	-	5,744	(44)	9,500	6,800	6,786	14
Witness fees	1,500	1,750	1,500	-	1,500	250	-	-	-	-
Filing/processing fees	13,005	10,900	10,724	-	10,724	176	-	-	-	-
Payroll taxes	17,000	16,500	16,192	-	16,192	308	-	-	-	-
Postage	20,000	13,750	12,561	-	12,561	1,189	-	-	-	-
Travel	1,500	410	405	-	405	5	-	-	-	-
Janitorial service	-	-	-	-	-	-	12,000	11,600	11,437	163
Other	1,300	475	2,445	-	2,445	(1,970)	-	-	32	(32)
Capital outlays	61,855	34,000	34,383	-	34,383	(383)	38,145	-	-	-
Total expenditures	1,168,230	1,036,940	1,248,557	(185,487)	1,063,070	(26,130)	89,175	43,205	43,688	(483)
Excess (deficiency) of revenues over (under) expenditures	(40,805)	(139,640)	(97,970)	-	(97,970)	41,670	-	17,895	15,626	(2,269)
FUND BALANCE, BEGINNING	291,375	291,375	291,375	-	291,375		(1,623)	(1,623)	(1,623)	
FUND BALANCE, ENDING	\$ 250,570	\$ 151,735	\$ 193,405	\$ -	\$ 193,405		\$ (1,623)	\$ 16,272	\$ 14,003	

(See Independent Auditors' Report)

CITY COURT OF EAST ST. TAMMANY
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED DECEMBER 31, 2020*

	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
<u>Louisiana State Employees' Retirement System</u>							
City Court's Proportion of the Net Pension Liability	0.003090%	0.003469%	0.003599%	0.003614%	0.003759%	0.003522%	0.003604%
City Court's Proportionate Share of the Net Pension Liability	\$ 255,564	\$ 251,859	\$ 245,449	\$ 254,382	\$ 295,177	\$ 239,549	\$ 225,354
City Court's Covered-Employee Payroll	\$ 68,012	\$ 66,240	\$ 65,928	\$ 66,073	\$ 66,779	\$ 65,089	\$ 64,495
City Court's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	375.76%	380.22%	372.30%	385.00%	442.02%	368.03%	349.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	58.00%	62.90%	64.30%	62.54%	57.73%	62.66%	65.02%

Note: 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, 2020, 2019, 2018, 2017, 2016, 2015, and 2014, respectively.*

CITY COURT OF EAST ST. TAMMANY
SCHEDULE OF CONTRIBUTIONS - RETIREMENT PLAN
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>	<u>12/31/2016</u>	<u>12/31/2015</u>	<u>12/31/2014</u>
<u>Louisiana State Employees' Retirement System</u>							
Contractually Required Contribution	\$ 28,855	\$ 27,933	\$ 26,398	\$ 25,108	\$ 25,377	\$ 27,012	\$ 23,412
Contributions in Relation to the Contractually Required Contribution	<u>(28,855)</u>	<u>(27,933)</u>	<u>(26,398)</u>	<u>(25,108)</u>	<u>(25,377)</u>	<u>(27,012)</u>	<u>(23,412)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>						
City Court's Covered-Employee Payroll	\$ 67,416	\$ 67,688	\$ 65,830	\$ 65,791	\$ 66,694	\$ 65,089	\$ 64,495
Contributions as a Percentage of Covered-Employee Payroll	42.80%	41.27%	40.10%	38.16%	38.05%	41.50%	36.30%

Note: Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

CITY COURT OF EAST ST. TAMMANY
NOTES TO REQUIRED SUPPLEMENTAL INFORMATION
DECEMBER 31, 2020

(1) PENSION PLAN SCHEDULES

Changes of Benefit Terms

There were no changes of benefit terms during any of the years presented.

Changes of Assumptions

During the year ended December 31, 2020, the Louisiana State Employees' Retirement System (LASERS) adjusted its assumption of the investment rate of return and the discount rate from 7.60% to 7.55%. LASERS lowered its inflation rate assumption from 2.50% to 2.30%. Additionally, mortality rates used changed from RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 to RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected using the MP-2018. The adjusted the ranges of its salary increase assumptions from 3.2% – 14.0% to 3.0% – 13.8%.

During the year ended December 31, 2019, LASERS adjusted its assumption of the investment rate of return and the discount rate from 7.65% to 7.60%. LASERS lowered its inflation rate assumption from 2.75% to 2.50%. Additionally, LASERS adjusted its expected remaining service lives from 3 years to 2 years. Mortality rates used changed from RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015 to RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018. The adjusted the ranges of its salary increase assumptions from 3.4% – 14.3% to 3.2% – 14.0%.

During the year ended December 31, 2018, LASERS adjusted its assumption of the investment rate of return and the discount rate from 7.70% to 7.65%.

During the year ended December 31, 2017, the LASERS adjusted its assumption of the investment rate of return and the discount rate from 7.75% to 7.70%. LASERS lowered its inflation rate assumption from 3.0% to 2.75%. Additionally, LASERS adjusted the ranges of its salary increase assumptions from 3.6% – 14.5% to 3.4% – 14.3%.

There were no changes in assumptions during any other years presented.

OTHER SUPPLEMENTARY INFORMATION

CITY COURT OF EAST ST. TAMMANY **Schedule "A-4"**
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Judge Bryan Haggerty</u>	
Salary	\$	67,416
Benefits - insurance (life and disability)		642
Benefits - retirement defined benefit plan		28,855
Benefits - retirement defined contribution plan		8,090
Car allowance		6,600
Registration fees		1,025
Conference travel		32
Continuing professional education fees		800
		800
 Total compensation, benefits, and other payments	 \$	 113,460
		113,460

CITY COURT OF EAST ST. TAMMANY
JUSTICE SYSTEM FUNDING SCHEUDLE - COLLECTING/DISBURSING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

<i>Cash Basis Presentation</i>	First Six Month Period End June 30, 2020	Second Six Month Period End December 31, 2020
Beginning balance of amounts collected (i.e. cash on hand)	\$ 634,362	\$ 695,928
Add: collections		
Civil fees	133,624	207,902
Bond fees \$15 per bond	4,020	3,120
Criminal court costs/agency fees	359,044	389,006
Criminal fines - contempt	105,050	108,320
Criminal fines - other - criminal court fund, city fines & state fines	230,799	251,396
Probation supervision fees \$60 per month of supervised probation	102,862	113,037
Service/collection fees - 5% credit card processing fees	6,595	8,011
Interest earnings on collected balances	151	50
Other - restricted judicial building fund \$10 per charge and/or filing	27,397	26,106
Other - cash bonds	121,444	38,720
Other - registry of the court	-	1,850
Total collections	<u>1,090,986</u>	<u>1,147,518</u>
Less: disbursements to governments & nonprofits:		
City of Slidell - criminal fines - other - criminal court fund, city fines & state fines	74,089	94,417
City of Slidell - prosecutor fees \$25 per charge	16,588	19,752
City of Slidell - breath analysis \$50 per applicable charge	751	1,150
City of Slidell - bond fees \$7 per bond	2,170	1,421
City of Slidell - bond forfeitures 25% per city forfeiture	-	178
Department of Public Safety/Machine - breath analysis \$50 per applicable charge	2,500	3,681
Department of Public Safety/Machine - machine \$75 per applicable charge	3,067	5,093
District Attorney - prosecutor fees \$25 per charge	19,510	18,721
District Attorney - state fines - 12% of State Fine	10,427	9,410
District Attorney - bond forfeitures 25% per state forfeitures	1,975	954
Public Defender, 22nd JDC - indigent defender \$45 per charge	65,024	69,179
Public Defender, 22nd JDC - bond fees \$2 per bond	620	406
Public Defender, 22nd JDC - bond forfeitures 25% per all forfeitures	1,975	1,132
Florida Parish Juvenile Detention Center - detention center \$5 per charge	7,310	7,678
Louisiana Commission Law Enforcement - victims \$7.50 per applicable charge	1,891	2,201
Louisiana Commission Law Enforcement - LLE training 98% per applicable charge	1,569	2,549
Louisiana Commission Law Enforcement - treatment & education \$50 per applicable charge	2,817	3,022
Parish of St. Tammany - State Fines - 88% of state fine	76,463	69,261
Parish of St. Tammany - domestic violence legislative fee \$25 per applicable charge	60	90
Slidell City Marshal - \$30 per charge	43,076	46,478
Slidell City Marshal - bond forfeitures 25% per all forfeitures	1,975	1,132
Slidell City Marshal - service marshal \$15 per service - civil	11,715	10,335
State Treasurer - disability affairs fund \$25 per applicable charge	250	200
LDHH - traumatic head & spinal cord injury \$5, \$25 or \$50 per applicable charge	4,070	4,525
Crimestoppers - \$2 per charge	2,916	3,076
STPSO Criminalistic Lab - crime lab \$10, \$30 or \$50 per applicable charge	40,410	42,119
STPSO Criminalistic Lab - bond fees \$2 per bond	620	406
Department of Public Safety/Services - sex offender registry \$11/mo. per supervised probator	14,285	21,128
Louisianan Supreme Court - CMIS \$3 per charge	4,385	4,601
Louisianan Supreme Court - Judicial College Fund \$0.50 per charge - criminal	722	763
Louisianan Supreme Court - Judicial College fund \$0.50 per filing - civil	269	336
Covington Clerk of Court - recordation of judgments \$110 per judgment	12,420	11,625

CITY COURT OF EAST ST. TAMMANY
JUSTICE SYSTEM FUNDING SCHEUDLE - COLLECTING/DIBURSING ENTITY (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

	First Six Month Period End June 30, 2020	Second Six Month Period End December 31, 2020
<i>Cash Basis Presentation</i>		
Garnishee - various attorneys \$15 per garnishment	15	90
Judge fee - various fees (between \$15-\$50) depending on filing	134,340	59,513
LA State Treasurer - judge supplemental compensation fund - \$26 per filing	24,066	20,100
Refunds of civil filing fees - various payees and various amounts	24	-
Refunds of civil unused court cost - various payees and various amounts	12,551	8,164
Secretary of State - \$50 per service	600	400
Sheriff, Ascension Parish - various service & mileage amounts	19	-
Sheriff, Avoyelles Parish - various service & mileage amounts	76	-
Sheriff, Bossier Parish - various service & mileage amounts	47	-
Sheriff, Calcasieu Parish - various service & mileage amounts	12	-
Sheriff, E. Baton Rouge Parish - various service & mileage amounts	1,554	575
Sheriff, Iberville Parish - various service & mileage amounts	5	-
Sheriff, Jefferson Parish - various service & mileage amounts	480	180
Sheriff, Lafayette Parish - various service & mileage amounts	142	-
Sheriff, Livingston Parish - various service & mileage amounts	17	23
Sheriff, Orleans Parish - various service & mileage amounts	810	360
Sheriff, Point Coupee - various service & mileage amounts	72	-
Sheriff, St. Bernard Parish - various service & mileage amounts	125	156
Sheriff, St. Charles Parish - various service & mileage amounts	-	210
Sheriff, St. Tammany Parish - various service & mileage amounts	1,433	1,520
Sheriff, Tangipahoa Parish - various service & mileage amounts	321	251
Sheriff, Washington Parish - various service & mileage amounts	46	-
Sheriff, West Baton Rouge Parish - various service & mileage amounts	-	46
Less: amounts retained by collecting agency		
Self-Disbursed to CCEST - criminal court costs/agency fees	116,892	154,220
Self-Disbursed to CCEST - criminal fines - contempt	112,730	98,580
Self-Disbursed to CCEST - criminal fines - other - criminal court fund	57,337	85,565
Self-Disbursed to CCEST - probation supervision fees	93,505	130,087
Self-Disbursed to CCEST - other - restricted judicial building fund	27,725	25,797
Self-Disbursed to CCEST - civil admin	10,760	34,981
Less: disbursements to individuals/3rd party collection or processing agencies		
Other disbursements to individuals - cash bond refunds	3,497	33,875
Payments to 3rd party collection/processing agencies	4,300	6,424
Total disbursements/retainage	<u>1,029,420</u>	<u>1,118,136</u>
Total: ending balance of amounts collected but not disbursed/retained (i.e. cash on hand)	<u>\$ 695,928</u>	<u>\$ 725,310</u>
Ending balance of "partial payments" 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>

* Due to lack of case management reporting capabilities, this amount is not obtainable at the present time.

CITY COURT OF EAST ST. TAMMANY
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

<i>Cash Basis Presentation</i>	<u>First Six Month Period</u> <u>End June 30, 2020</u>	<u>Second Six Month Period</u> <u>End December 31, 2020</u>
Receipts from:		
LA Department of Public Safety & Corrections, Public Safety Services, Criminal Court Costs/Fees	\$ 38	\$ 100
Total Receipts	<u>\$ 38</u>	<u>\$ 100</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ -</u>



**INDEPENDENT AUDITORS' 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***

To the Honorable Judge Bryan Haggerty

Slidell, 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, and each major fund of City Court of East St. Tammany, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City Court of East St. Tammany's basic financial statements, and have issued our report thereon dated June 8, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Court of East St. Tammany's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Court of East St. Tammany's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of East St. Tammany's 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



ERICKSEN KRENTEL LLP

CERTIFIED PUBLIC ACCOUNTANTS • CONSULTANTS

To the Honorable Judge Bryan Haggerty
City Court of East St. Tammany
June 8, 2021

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City Court of East St. Tammany's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document. Accordingly, this communication is not suitable for any other purpose.

June 8, 2021
New Orleans, Louisiana

Ericksen Krentel, LLP
Certified Public Accountants

CITY COURT OF EAST ST. TAMMANY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

SECTION I SUMMARY OF AUDIT RESULTS

1. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the City Court of East St. Tammany.
2. No material weaknesses or significant deficiencies in internal control relating to the audit of the financial statements are reported in the Independent Auditors' 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*.
3. No instances of noncompliance material to the financial statements of the City Court of East St. Tammany were reported in the Independent Auditors' 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 the year ended December 31, 2020.

SECTION II FINANCIAL STATEMENT FINDINGS

There were no financial statement findings related to the year ended December 31, 2020.

CITY COURT OF EAST ST. TAMMANY
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

FINDINGS – FINANCIAL STATEMENT AUDIT

There were no findings related to the financial statements for the year ended December 31, 2019.