

BASIC FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

CITY COURT OF LAFAYETTE, LOUISIANA

October 31, 2021

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Langley, Williams
& Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

INDEPENDENT AUDITORS' REPORT

Honorable Douglas Saloom

City Court of Lafayette, Louisiana
Lafayette, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Lafayette, Louisiana, a component unit of the Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2021, and the related notes to the financial statements, which collectively comprise the City Court of Lafayette, Louisiana'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. 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 auditors' 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.

Opinions

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 Lafayette, Louisiana, as of October 31, 2021, and the respective changes in financial position thereof 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 discussion and analysis on page 7 through 11, budgetary comparison information on pages 36-37, and Notes to the Required Supplementary Information on page 38 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 Lafayette, Louisiana's basic financial statements. The schedule of compensation, benefits and other payments to agency head, the Justice Funding Schedule – collecting/disbursing entity, and Justice Funding Schedule – receiving entity are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This supplementary information is the responsibility of management and is derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 April 21, 2021, on our consideration of the City Court of Lafayette, Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City Court of Lafayette, Louisiana's internal control over financial reporting and compliance.

Gayle, Walker & Co., P.C.

Lake Charles, Louisiana
April 21, 2022

REQUIRED SUPPLEMENTARY INFORMATION – PART I

CITY COURT OF LAFAYETTE, LOUISIANA
MANAGEMENT DISCUSSION AND ANALYSIS

Our discussion and analysis of City Court of Lafayette, Louisiana's (the "Court") financial performance provides an overview of the Court's financial activities for the year ended October 31, 2021. Please read it in conjunction with the Court's financial statements that follow.

I. FINANCIAL HIGHLIGHTS

The Court's net position decreased by \$486,606 or 7.8% as a result of this year's operations.

The Court's total program revenues were \$2,718,974 compared to \$3,090,832 last year, a decrease of \$371,858 or 12.0%. Total program expenses for the Court during the year ending October 31, 2021 were \$3,211,969, compared to \$3,471,911 during the year ending October 31, 2020, a decrease of \$259,944 or 7.5%.

II. USING THIS ANNUAL REPORT

This report consists of a series of financial statements. The statement of net position and the statement of activities (pages 14 and 15) provide information about the Court's activities as a whole and present a longer-term view of the Court's finances. Fund financial statements start on page 17. These statements tell how the services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements by providing information about the Court's most significant funds. The remaining statements provide financial information about activities for which the Court acts solely as a trustee or agent for the benefit of those outside of the government.

A. REPORTING THE COURT AS A WHOLE

i. THE STATEMENT OF NET POSITION AND THE STATEMENT OF ACTIVITIES

Our analysis of the Court as a whole begins on page 9. One of the most important questions asked about the Court's finances is, "Is the Court, as a whole, better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most commercial enterprises. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Court's net position and the changes in them. The net position, the difference between the assets and the liabilities, is one way to measure the Court's financial position or financial health. Over time, increases or decreases in the Court's net position is one indicator of whether its financial health is improving or deteriorating.

We record the funds maintained by the Court as governmental activities in the statement of net position and the statement of activities.

CITY COURT OF LAFAYETTE, LOUISIANA
MANAGEMENT DISCUSSION AND ANALYSIS

B. REPORTING THE COURT'S MOST SIGNIFICANT FUNDS

i. FUND FINANCIAL STATEMENTS

The fund financial statements begin on page 17 and provide detailed information about the most significant funds, not the Court as a whole. The Court has also established other funds, which are for proceeds legally restricted to expenditures for special purposes.

All of the Court's expenditures are reported in governmental funds, which focus on how money flows in and out of those funds and the balances left at year-end that are available for spending. These funds are reported using the modified accrual basis of accounting, which measures cash and all other financial assets that could be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Court's general operations and the expenditures paid from these funds. The information in the governmental funds helps determine if there are more or less financial resources to finance future Court expenditures. We describe the relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds in reconciliations that follow the fund financial statements.

C. THE COURT AS A TRUSTEE

The Court is a trustee for agency funds for its civil and criminal divisions. All of the Court's fiduciary funds are reported in the statement of fiduciary net position on page 21. We exclude these activities from the Court's other financial statements because the Court cannot use these assets to finance its operations. The Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

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CITY COURT OF LAFAYETTE, LOUISIANA
MANAGEMENT DISCUSSION AND ANALYSIS

III. REPORTING THE COURT AS A WHOLE

The following table reflects the condensed statement of net position for 2021, with comparative figures from 2020.

TABLE I
CITY COURT OF LAFAYETTE, LOUISIANA
CONDENSED STATEMENT OF NET POSITION

	2021	2020
ASSETS		
Current assets	\$ 3,996,698	\$ 4,105,873
Capital assets, net	1,750,511	2,125,231
Total assets	\$ 5,747,209	\$ 6,231,104
LIABILITIES		
Current liabilities	\$ 9,944	\$ 7,233
	9,944	7,233
NET POSITION		
Net investment in capital assets	1,750,511	2,125,231
Restricted	591,306	607,346
Unrestricted	3,395,448	3,491,294
Total net position	5,737,265	6,223,871
Total liabilities and net position	\$ 5,747,209	\$ 6,231,104

Net position of the Court's governmental activities decreased by \$486,606 or 7.8% over the prior year. Unrestricted net position, the part of net position that can be used to finance the Court's expenses without constraints or other legal requirements, decreased from \$3,491,294 at October 31, 2020 to \$3,395,448 at October 31, 2021.

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CITY COURT OF LAFAYETTE, LOUISIANA
MANAGEMENT DISCUSSION AND ANALYSIS

III. REPORTING THE COURT AS A WHOLE – (Continued)

The following table provides a summary of the change in net position for the year ended October 31, 2021, with comparative figures from 2020.

TABLE II
CITY COURT OF LAFAYETTE, LOUISIANA
CHANGE IN NET POSITION
For the Years Ended October 31, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues:		
Program revenues-		
Fees, fines, and charges for services and operating contributions	\$ 2,718,974	\$ 3,090,832
General revenues-		
Interest income	4,937	14,041
Other income	<u>1,452</u>	<u>20,625</u>
Total revenues	<u>2,725,363</u>	<u>3,125,498</u>
Expenditures		
General government	3,211,969	3,471,911
Loss on disposal of capital assets	<u>-</u>	<u>8,002</u>
Total expenditures	<u>3,211,969</u>	<u>3,479,913</u>
Change in net position	(486,606)	(354,415)
Net position, beginning	<u>6,223,871</u>	<u>6,578,286</u>
Net position, ending	<u>\$ 5,737,265</u>	<u>\$ 6,223,871</u>

During the fiscal year ended October 31, 2021, program revenues decreased by \$371,858 or approximately 12.0%.

Expenses, including depreciation expense of \$406,525 and \$405,028 at October 31, 2021 and 2020, respectively, decreased by \$267,944 or approximately 7.7%.

IV. GENERAL FUND BUDGETARY HIGHLIGHTS

The budget for the General Fund operations is adopted by the Lafayette City-Parish Consolidated Government for its appropriations in accordance with its budgetary regulations and on a basis consistent with generally accepted accounting principles. Any comments regarding budget variances are included in the Lafayette City-Parish Consolidated Government Management's Discussion and Analysis.

CITY COURT OF LAFAYETTE, LOUISIANA
MANAGEMENT DISCUSSION AND ANALYSIS

V. CAPITAL ASSETS

At October 31, 2021, the Court had \$1,750,511 invested in capital assets, net of accumulated depreciation. This amount represents a net decrease of \$374,720 or 17.6% from last year. The net change was due to depreciation expense in the current year partially offset by new purchases.

VI. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

As explained in Section IV, the General Fund budget is adopted by the Lafayette City-Parish Consolidated Government. For the other funds, the Court's management considered many factors when setting the operating budget for the fiscal year ending October 31, 2021. Management expected revenues and expenditures to remain consistent with levels in 2020.

VII. CONTACTING THE CITY COURT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the funds maintained by the Court and to show the Court's accountability for the money it receives. If you have any questions or need additional financial information, contact City Court of Lafayette, Louisiana, Clerk/Court Administrator, at Post Office Box 3344, Lafayette, Louisiana 70502.

BASIC FINANCIAL STATEMENTS

Governmental-Wide Financial Statements (GWFS)

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**STATEMENT OF NET POSITION - GOVERNMENTAL FUNDS
October 31, 2021**

ASSETS

Current assets:

Cash	\$ 3,996,698
Total current assets	<u>3,996,698</u>

Noncurrent assets:

Capital assets, net	1,750,511
Total noncurrent assets	<u>1,750,511</u>

Total assets	<u><u>\$ 5,747,209</u></u>
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LIABILITIES

Current liabilities:

Accrued liabilities	\$ 9,944
Total current liabilities	<u>9,944</u>

NET POSITION

Net investment in capital assets	1,750,511
Restricted	591,306
Unrestricted	3,395,448
Total net position	<u><u>5,737,265</u></u>

Total liabilities and net position	<u><u>\$ 5,747,209</u></u>
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See accompanying notes and independent auditors' report.

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**STATEMENT OF ACTIVITIES - GOVERNMENTAL FUNDS
For the Year Ended October 31, 2021**

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Assets
		Fees and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Judicial	\$ 3,263,716	\$ 388,941	\$ 2,381,780	
Total Governmental Activities	\$ 3,263,716	\$ 388,941	\$ 2,381,780	\$ (492,995)
			General revenues:	
			Interest	4,937
			Miscellaneous	1,452
			Total general revenues	6,389
			Change in net position	(486,606)
			Net position - beginning of year	6,223,871
			Net position - end of year	\$ 5,737,265

See accompanying notes and independent auditors' report.

Fund Financial Statements

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**BALANCE SHEET - GOVERNMENTAL FUNDS
October 31, 2021**

	<u>General Fund</u>	<u>OWI Assessment Fund</u>	<u>Judges' Fees Account- Division A</u>	<u>Judges' Fees Account- Division B</u>	<u>Total</u>
ASSETS					
Cash	\$ 2,114,478	\$ 591,306	\$ 674,353	\$ 616,561	\$ 3,996,698
Total assets	<u>\$ 2,114,478</u>	<u>\$ 591,306</u>	<u>\$ 674,353</u>	<u>\$ 616,561</u>	<u>\$ 3,996,698</u>
LIABILITIES					
Accrued liabilities	\$ 9,944	\$ -	\$ -	\$ -	\$ 9,944
Total liabilities	<u>9,944</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,944</u>
FUND BALANCES					
Restricted	-	591,306	-	-	591,306
Assigned	-	-	674,353	616,561	1,290,914
Unassigned	2,104,534	-	-	-	2,104,534
Total fund balances	<u>2,104,534</u>	<u>591,306</u>	<u>674,353</u>	<u>616,561</u>	<u>3,986,754</u>
Total liabilities and fund balances	<u>\$ 2,114,478</u>	<u>\$ 591,306</u>	<u>\$ 674,353</u>	<u>\$ 616,561</u>	<u>\$ 3,996,698</u>

See accompanying notes and independent auditors' report.

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND - TO THE
STATEMENT OF NET POSITION
For the Year Ended October 31, 2021**

FUND BALANCE OF GOVERNMENTAL FUNDS	S	3,986,754
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Amounts reported for governmental activities in the statement of activities are different due to the following:

Capital outlay is reported in governmental funds as expenditures. However, in the statement of activities, the cost of the asset is allocated over the estimated useful lives as depreciation expense.

Capital outlay	4,539,350
Accumulated depreciation	<u>(2,788,839)</u>
	<u>1,750,511</u>

Total net position of governmental activities at October 31, 2021	S	<u><u>5,737,265</u></u>
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**CITY COURT OF
LAFAYETTE, LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS**

For the Year Ended October 31, 2021

	<u>General Fund</u>	<u>OWI Assessment Fund</u>	<u>Judges' Fees Account- Division A</u>	<u>Judges' Fees Account- Division B</u>	<u>Total Governmental Funds</u>
Revenues					
Charges for services	\$ 328,774	\$ 9,237	\$ -	\$ -	\$ 338,011
Interest income	3,869	59	133	876	4,937
Judicial fees	-	-	25,436	25,494	50,930
Miscellaneous	500	-	917	34	1,451
State grant	17,076	-	-	-	17,076
Intergovernmental	6,288	-	-	-	6,288
On-behalf payments:					
City government	2,306,669	-	-	-	2,306,669
State government	51,747	-	-	-	51,747
Total revenues	<u>2,714,923</u>	<u>9,296</u>	<u>26,486</u>	<u>26,404</u>	<u>2,777,109</u>
Expenditures					
General government:					
Salaries, wages and benefits	2,358,416	-	-	-	2,358,416
Auto expense	19,204	-	2,543	4,576	26,323
Court services	-	25,000	-	-	25,000
Interpreter services	20,583	-	-	-	20,583
Office expense	172,205	-	11,890	106	184,201
Other	1,432	336	499	196	2,463
Professional services	69,665	-	-	-	69,665
Repairs and maintenance	39,155	-	-	-	39,155
Security monitoring	9,407	-	215	311	9,933
Temporary judges fees	11,390	-	1,627	814	13,831
Telephone	1,065	-	1,315	727	3,107
Travel and seminars	11,784	-	2,490	1,205	15,479
Uniform fees	35,227	-	-	-	35,227
Volumes, dues and subscriptions	50,412	-	300	500	51,212
Witness fees	2,595	-	-	-	2,595
Capital outlay	31,805	-	-	-	31,805
Total expenditures	<u>2,834,345</u>	<u>25,336</u>	<u>20,879</u>	<u>8,435</u>	<u>2,888,995</u>
 (Deficiency) excess of revenues over expenditures	 (119,422)	 (16,040)	 5,607	 17,969	 (111,886)
Other Financing Sources (Uses)					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Net changes in fund balance	 (119,422)	 (16,040)	 5,607	 17,969	 (111,886)
 Fund balance - beginning	 <u>2,223,956</u>	 <u>607,346</u>	 <u>668,746</u>	 <u>598,592</u>	 <u>4,098,640</u>
 Fund balance - ending	 <u>\$ 2,104,534</u>	 <u>\$ 591,306</u>	 <u>\$ 674,353</u>	 <u>\$ 616,561</u>	 <u>\$ 3,986,754</u>

See accompanying notes and independent auditors' report.

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Year Ended October 31, 2021

Total net change in fund balance - governmental funds	S	(111,886)
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Amounts reported for governmental activities in the statement of activities are different due to the following:

Capital outlay is reported in governmental funds as expenditures. However, in the statement of activities, the cost of the asset is allocated over the estimated useful lives as depreciation expense.

Capital outlay	31,805
Depreciation expense	(406,525)
	<u>(374,720)</u>

Total changes in net position at October 31, 2021 per Statement of Activities	S	<u>(486,606)</u>
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See accompanying notes and independent auditors' report.

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUND
October 31, 2021**

	Civil Court Operating Fund	Court Cost Bond Fund	Total Agency Funds
ASSETS			
Cash	\$ 979,406	\$ 206,718	\$ 1,186,124
Total assets	\$ 979,406	\$ 206,718	\$ 1,186,124
 LIABILITIES			
Accounts payable	\$ -	\$ 149,395	\$ 149,395
Due to others	38,452	-	38,452
Total liabilities	38,452	149,395	187,847
 Net position	940,954	57,323	998,277
Total liabilities and net position	\$ 979,406	\$ 206,718	\$ 1,186,124

See accompanying notes and independent auditors' report.

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUND
October 31, 2021**

	<u>Civil Court Operating Fund</u>	<u>Court Cost Bond Fund</u>	<u>Total Agency Funds</u>
ADDITIONS:			
Bonds posted	\$ -	\$ 2,380,282	\$ 2,380,282
Court costs	536,367	-	536,367
Interest income	1,365	304	1,669
Total additions	<u>537,732</u>	<u>2,380,586</u>	<u>2,918,318</u>
DEDUCTIONS:			
Refunds to individuals/businesses	335,701	-	335,701
Payments to other governments	176,964	1,277,627	1,454,591
Bank service charges	-	12,788	12,788
Transfers to governmental fund	201,239	1,152,145	1,353,384
Total Deductions	<u>713,904</u>	<u>2,442,560</u>	<u>3,156,464</u>
Change in fiduciary position	(176,172)	(61,974)	(238,146)
Net position, beginning of year, restated	<u>1,117,126</u>	<u>119,297</u>	<u>1,236,423</u>
Net position at end of year	<u>\$ 940,954</u>	<u>\$ 57,323</u>	<u>\$ 998,277</u>

See accompanying notes and independent auditors' report.

Notes to the Financial Statements

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

INTRODUCTION

The City Court of Lafayette, Louisiana (the “City Court”) was created under the authority of Louisiana Revised Statutes (“LRS”) 13:1952. The City Court has jurisdiction within the Third and Tenth Wards of Lafayette Parish and has the authority to decide certain juvenile, traffic and criminal matters, as well as civil disputes, up to \$20,000. City Court revenues include court costs on civil and criminal cases, and other revenues.

The accounting and reporting policies of the City Court conform with generally accepted accounting principles (“GAAP”) as applicable to governments. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City Court is fiscally dependent on the Lafayette City-Parish Consolidated Government (the “City”). The City provides funds for salaries. Because the City Court is fiscally dependent on the City, the City Court was determined to be a component unit of the City, the financial reporting entity. The accompanying financial statements presents information only on the funds maintained by the City Court and does not present information on the City, the general governmental services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

The City Court uses fund accounting to maintain its financial records and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental-Wide Financial Statements

The governmental-wide financial statements include a Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government. Internal service fund activity is eliminated to avoid duplicating revenues and expenses. Fiduciary funds are also excluded from the governmental-wide financial statements.

The Statement of Net Position and the Statement of Activities report financial information for the City Court as a whole so that individual funds are not displayed. However, the Statement of Activities reports the expense of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) court cost charges to users for the City Court’s services; and (2) contributions that are restricted to meeting the operational or capital requirements of a particular program. These revenues are subject to externally imposed restrictions to these program uses. Other revenue sources not properly included with program revenues are reported as general revenues.

Fund Financial Statements

The City Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating revenues and expenses.

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

B. BASIS OF PRESENTATION – (Continued)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund - Special Revenue Funds are used to account for all specific revenue sources that are legally restricted to expenditures for specified purposes.

Criminal Court Operating Fund – This fund is used to account for various costs associated with the operation of the City Court. Revenues consist of court costs levied in connection with non-civil cases.

Operating While Intoxicated (OWI) Assessment Fund – Revenues of this fund are derived from assessments levied in court cases to support the sobriety program and are transferred to that program as needed.

Judicial Expense A and B Funds – These funds contain the transfers of the judges' fees earned from the civil fund. Funds are accumulated and used only to pay the judges in years that their salary falls below the legal maximum allowed. The remainder of this fund is utilized in accordance with Louisiana Statute RS 13:996, stating that this fund is established and may be used for any purpose or purposes connected with, incidental to or related to the proper administration or function of the City Court. No salary may be paid from the Judicial Expense Fund to any of the judges of the City Court except as stated above when their salary falls below the legal maximum allowed.

FIDUCIARY FUND TYPES

Custodial Fund - The custodial funds are used to account for assets held by the City Court as an agent for individuals, other governments, and/or other funds. These funds do not involve measurement of results in operations.

City Court Operating Fund- Advanced court costs are deposits made by plaintiffs who file civil suits. These deposits are recorded as a liability. The court acts only as a collection agent for fees in civil matters. As the suits are processed, the various fees earned are paid out on a monthly basis. Thus, the activity in this account is not reflected in the statement of revenues collected and expenditures paid. After a case is dismissed, any excess deposit is refunded to the plaintiff.

Court Cost Bond Fund – These funds account for monies held (bonds posted) by plaintiffs to cover estimated court costs in connection with criminal and civil suits. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

C. MEASUREMENT FOCUS AND BASIC ACCOUNTING

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The governmental-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources should be recognized when the exchange takes place. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the governmental-wide statements and the fund financial statements. The primary effect of internal activity (between or within funds) has been eliminated from the government-wide financial statements.

In the fund financial statements, governmental funds are accounted for using the modified accrual basis of accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City Court, are charges to service and court costs and fines.

The City Court currently has two custodial fiduciary funds. Custodial funds are unlike all other types of funds, reporting only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus. They do, however, use the accrual basis of accounting to recognize receivables and payables.

D. BUDGETS AND BUDGETARY ACCOUNTING

The Comptroller prepares a proposed budget and submits it to the City Court Judges prior to the beginning of each fiscal year. The operating budget includes proposed expenditures and the means of financing them.

Any revisions that alter total expenditures of any fund must be approved by the Judges. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. All budgetary appropriations lapse at the end of each fiscal year.

Budgets for the General and Special Revenue Funds are adopted on a modified accrual basis of accounting. Budgeted amounts are as originally adopted, or as amended by the City Court Judges.

E. CASH

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the City Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the City Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates fair value.

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

F. CAPITAL ASSETS AND DEPRECIATION

The majority of the fixed assets of the City Court are purchased by the City and are accounted for in the government-wide financial statements of that entity.

Capital assets are capitalized at historical costs. The City Court maintains a threshold level of \$2,500 or more for capitalizing assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. All capital assets are depreciated using the straight-line method over the following useful lives:

Building improvements	10 to 15 years
Equipment	5 to 15 years
Land improvements	25 years

Since surplus assets are sold for an immaterial amount when declared no longer needed by the City Court, no salvage value is taken into consideration for depreciation purposes.

G. COMPENSATED ABSENCES

The City Court's obligation for employees' rights to receive compensation for future absences (such as vacation and sick pay) cannot be reasonably estimated, and thus, is not recognized in the accompanying financial statements.

H. DEFINED BENEFIT MULTI-EMPLOYER PENSION PLANS

Generally accepted accounting principles require the Court to recognize the difference between the actuarial total pension liability and the fair value of the legally restricted plan assets related to its participation in the Parochial Employees Retirement System of Louisiana, the Municipal Employees' Retirement System of Louisiana and the Louisiana and the Louisiana State Employees' Retirement System, all cost-sharing, multiple employer defined benefit pension plans, as a net pension liability on the statement of net position. In addition, the City Court is required to recognize its share of the deferred outflows and deferred inflows associated with its participation in the plans. However, because the City Court employees participate under the umbrella of the City (of which they are a component unit), their share of the net pension liability, deferred inflows and outflows are included in the Lafayette Consolidated Government amounts. Information specific to the City Court needed to implement these accounting requirements is not readily available. As such, the City Court did not apply the provisions required by generally accepted accounting principles. Information related to participation in these retirement plans can be found in the financial statements of the City as of October 31, 2021, which includes the City Court of Lafayette.

I. ESTIMATES

The preparation of financial statements in conformity with GAAP 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. Actual results could differ from those estimates.

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

J. EQUITY CLASSIFICATION

In governmental-wide 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 – All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

K. FUND EQUITY

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City Court is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- a. Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- b. Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- c. Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Judges. The judges are the highest level of decision making authority for the City Court. These amounts cannot be used for any other purpose unless the judges remove or change the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed.
- d. Assigned: This classification includes amounts that are constrained by the City Court’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the judges or through the judges delegating this responsibility through the budgetary process. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- e. Unassigned: This classification includes the residual fund balance for the General Fund.

The City Court typically uses restricted fund balances first, followed by committed, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

L. RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENT

In January 2017, GASB approved Statement No. 84, *Fiduciary Activities*. GASB Statement No. 84 establishes general criteria for determining when a governmental unit has a fiduciary role for managing certain types of assets. GASB No. 84 replaces *agency funds* with *custodial funds*, which generally are used to report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The provisions of GASB Statement No. 84 must be implemented by the City Court for periods beginning after December 15, 2019, with earlier application encouraged. The following restatement of beginning net position for the custodial funds was required:

Net position, beginning of year	\$ -
Prior period adjustment- adoption of GASB 84	<u>1,236,423</u>
Net position, beginning of year, restated	<u><u>\$ 1,236,423</u></u>

M. RECENTLY ISSUED ACCOUNTING PRONOUNCEMENT

In June 2017, GASB approved Statement No. 87, *Leases*. The objective of this Statement is to establish a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The provisions of GASB No. 87 must be implemented by the City Court for periods beginning after June 15, 2021, with earlier application encouraged. The effect of implementation of the statement on our financial statements has not yet been determined.

2. CASH

At October 31, 2021, the City Court had cash and interest-bearing deposits (book balances) totaling \$5,182,822 for governmental and fiduciary funds.

In accordance with a fiscal agency agreement which is approved by the City Judges, the City Court maintains demand and time deposits through an administrator bank at participating local depository banks which are members of the Federal Reserve System. Deposits in excess of federally insured amounts are required by Louisiana state statute to be protected by collateral of equal market value. Authorized collateral includes general obligations of the U.S. Government, obligations issued or guaranteed by an agency established by the U.S. Government, general obligation bonds of any state of the U.S., or any Louisiana parish, municipality, or school district. The City Court's bank and demand and time deposits at year end were fully collateralized.

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

2. CASH – (Continued)

The following summary of deposit balances (bank balances) at October 31, 2021, and the related federal insurance and pledged securities were as follows:

Bank balances	\$	<u>5,231,114</u>
Federal deposit insurance	\$	1,250,000
Pledge securities		<u>4,959,354</u>
Total federal insurance and pledged securities	\$	<u>6,209,354</u>

As of October 31, 2021, the City Court’s total bank balances were fully insured or collateralized with securities held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties and, therefore, not exposed to custodial credit risk.

3. CAPITAL ASSETS

Capital assets and depreciation activity for the year ended October 31, 2021, were as follows:

	Balance 11/1/2020	Additions	Deletions	Balance 10/31/2021
Governmental activities:				
Capital assets being depreciated:				
Building improvements	\$ 767,158	\$ -	\$ -	\$ 767,158
Equipment	3,722,628	31,805	-	3,754,433
Land improvements	<u>17,759</u>	-	-	<u>17,759</u>
Total capital assets being depreciated	4,507,545	31,805	-	4,539,350
Less accumulated depreciation:				
Building improvements	\$ 477,187	\$ 53,879	\$ -	\$ 531,066
Equipment	1,895,702	351,936	-	2,247,638
Land improvements	<u>9,425</u>	<u>710</u>	-	<u>10,135</u>
Total accumulated depreciation	<u>2,382,314</u>	<u>406,525</u>	-	<u>2,788,839</u>
Governmental activities capital assets, net	<u>\$ 2,125,231</u>	<u>\$ (374,720)</u>	<u>\$ -</u>	<u>\$ 1,750,511</u>

Depreciation was charged to governmental functions in the amount of \$406,525 for the year ended October 31, 2021. The entity had no infrastructure assets as of October 31, 2021.

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
For the Year Ended October 31, 2021

4. RETIREMENT BENEFITS

Substantially, all City Court employees participate in one of the following retirement systems: municipal employees' retirement systems, parochial employees' retirement system, or Louisiana State employees' retirement system. Retirement contributions to these plans are made by the City through their general fund on behalf of the City Court.

5. ON-BEHALF PAYMENTS

Employees receive payments directly from the Lafayette City-Parish Consolidated Government and the State of Louisiana for salaries, payroll taxes, health insurance, unemployment benefits, retirement plan contributions and worker's compensation. Salaries paid to these employees include \$2,358,416 from the State and the Lafayette City-Parish Consolidated Government.

6. RISK MANAGEMENT

The City Court is exposed to risks of loss in the areas of professional liability and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

7. RELATED PARTY TRANSACTIONS

The accompanying financial statements do not include certain portions of the City Court's expenses paid directly by other governmental entities. The City pays the salaries, payroll taxes, and insurances for the City Court and is included in the on-behalf payments.

8. LITIGATIONS AND CLAIMS

The City Court is not involved in any material matters of pending or threatened litigation as of October 31, 2021.

9. SUBSEQUENT EVENTS

Management of the City Court has evaluated subsequent events through the date of the independent auditors' report, which is the date the financials were available to be issued. Management is not aware of any subsequent events which required recognition or disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**GOVERNMENTAL FUNDS - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE (GAAP BUDGETARY BASIS) - BUDGET TO ACTUAL**

For the Year Ended October 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 350,000	\$ 328,678	\$ 328,774	\$ 96
Interest income	11,000	3,869	3,869	-
Miscellaneous	300	447	500	53
State grant	15,000	17,076	17,076	-
Intergovernmental	7,700	6,288	6,288	-
On-behalf payments	-	-	2,358,416	2,358,416
Total revenues	<u>384,000</u>	<u>356,358</u>	<u>2,714,923</u>	<u>2,358,565</u>
Expenditures:				
Salaries, wages and benefits	-	-	2,358,416	(2,358,416)
Auto expense	8,906	19,204	19,204	-
Interpreter services	-	18,722	20,583	(1,861)
Office expense	120,000	149,868	172,205	(22,337)
Other	96	107	1,432	(1,325)
Professional services	23,000	65,740	69,665	(3,925)
Repairs and maintenance	27,770	39,155	39,155	-
Security monitoring	4,000	30,839	9,407	21,432
Temporary judges fees	2,034	11,390	11,390	-
Telephone	-	1,065	1,065	-
Travel and seminars	20,000	11,784	11,784	-
Uniform fees	38,000	35,227	35,227	-
Volumes, dues and subscriptions	35,000	47,949	50,412	(2,463)
Witness fees	2,000	2,595	2,595	-
Capital outlay	100,000	34,176	31,805	2,371
	<u>380,806</u>	<u>467,821</u>	<u>2,834,345</u>	<u>(2,366,524)</u>
Excess (deficiency) of revenue and other sources over expenses and other uses	3,194	(111,463)	(119,422)	(7,959)
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	3,194	(111,463)	(119,422)	-
Fund balance - beginning	<u>2,208,423</u>	<u>2,223,956</u>	<u>2,223,956</u>	<u>-</u>
Fund balance - ending	<u>\$ 2,211,617</u>	<u>\$ 2,112,493</u>	<u>\$ 2,104,534</u>	<u>\$ (7,959)</u>

CITY COURT OF
LAFAYETTE, LOUISIANA

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended October 31, 2021

1. BUDGET PRACTICES

- A. The proposed budget is prepared and submitted to the City Court Judges for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- B. The proposed budget is made available for public inspection.
- C. The budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- D. All budgetary appropriations lapse at the end of each fiscal year.
- E. The budget is adopted on a basis consistent with GAAP. Budgeted amounts are as originally adopted or as finally amended by the City Judges.

SUPPLEMENTAL INFORMATION

**CITY COURT OF
LAFAYETTE, LOUISIANA**

**SCHEDULE OF COMPENSATION, BENEFITS AND
OTHER PAYMENTS TO AGENCY HEAD**

For the Year Ended October 31, 2021

Agency Head Name: Honorable Douglas Saloom

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 158,417
Benefits -	
Insurance	10,747
Taxes	1,484
Professional liability insurance	3,924
Vehicle insurance	764
Vehicle provided by government	801
Security	699
Cell phone	1,744
Professional dues	835
Per diem	1,003
Registration fees	1,250
Travel	2,004
Conference travel	3,264
	<hr/>
Total	\$ 186,936

Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
CITY COURT OF LAFAYETTE		
LLA Entity ID # 2117		
Date that reporting period ended 10/31/2021		
	First Six Month Period Ended 04/30/2021	Second Six Month Period Ended 10/30/2021
Cash Basis Presentation		
1. Beginning Balance of Amounts Collected (i.e. cash on hand)	1,018,847	910,954
2. Add: Collections		
a Civil Fees (including refundable amounts such as garnishments or advance deposits)	281,401	251,486
b Bond Fees	91,367	100,173
c Asset Forfeiture/Sale	-	-
d Pre-Trial Diversion Program Fees	-	-
e Criminal Court Costs/Fees	1,193,062	923,409
f Criminal Fines - Contempt	2,500	1,099
g Criminal Fines - Other	-	-
h Restitution	-	-
i Probation/Parole/Supervision Fees	-	-
j Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	37,978	27,958
k Interest Earnings on Collected Balances	252	52
l Other (do not include collections that fit into more specific categories above)	1,285	1,452
m Subtotal Collections	1,607,845	1,305,629
3. Less: Disbursements To Governments & Nonprofits: (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.)		
Lafayette City Marshal, Court Costs - Criminal Court Costs/Fees	188,681	147,745
DHH-TH/SCITF, Head Trauma Fund - Criminal Court Costs/Fees	8,946	5,430
Lafayette City Marshal, Fingerprints -Service/Collection Fees	1,170	130
La Commission on Law Enforcement, Officer Training - Criminal Court Costs/Fees	12,308	9,572
Indigent Defender Board, Court Costs- Criminal Court Costs/Fees	283,043	219,230
Lafayette Parish Government, Coroner Fees- Criminal Court Costs/Fees	31,382	24,251
Treasure, State of Louisiana, Trial Court- Criminal Court Costs/Fees	18,832	14,553
City of Lafayette, Court Services/Monitoring Fees - Service/Collection Fees	14,750	7,450
La Commission on Law Enforcement, Crime Victim- Criminal Court Costs/Fees	3,692	3,074
District Attorney, DT SC Fines- Criminal Court Costs/Fees	5,242	3,688
Lafayette City Marshal, Costs/C.CR.P.ART 887H - Service/Collection Fees	235	265

<i>City of Lafayette, Fines- Criminal Court Costs/Fees</i>	495,897	395,732
<i>Dept. of Public Safety, DT Conv Assessment- Criminal Court Costs/Fees</i>	8,266	7,142
<i>Parish of Lafayette, Fines & JT Fines- Criminal Court Costs/Fees</i>	15,973	12,409
<i>District Attorney, ST/SC Fines- Criminal Court Costs/Fees</i>	1,375	1,159
<i>District Attorney, 12% DT Fines- Criminal Court Costs/Fees</i>	8,366	5,988
<i>Crime Stoppers, Crime Stoppers- Criminal Court Costs/Fees</i>	12,551	9,694
<i>Acadiana Criminalistics Laboratory, Chemical Test- Criminal Court Costs/Fees</i>	5,982	3,952
<i>Louisiana Supreme Court, Act 405 Fund - Criminal Court Costs/Fees</i>	3,137	2,422
<i>Treasurer State of La, Louisiana Highway Safety Fund- Criminal Court Costs/Fees</i>	30	-
<i>City of Lafayette, City Prosecutor-Littering- Criminal Court Costs/Fees</i>	-	25
<i>City of Lafayette, LPD - Keep Louisiana Beautiful Fund- Criminal Court Costs/Fees</i>	-	25
<i>City of Lafayette, Public Works - Environmental Quality- Criminal Court Costs/Fees</i>	-	25
<i>Office of District Attorney, Expungements - Service/Collection Fees</i>	1,450	1,100
<i>Department of Public Safety, Expungements- Service/Collection Fees</i>	4,550	1,650
<i>Bureau of Criminal Identification, Expungements- Service/Collection Fees</i>	6,500	6,750
<i>Lafayette Parish Sheriffs Department, Expungements- Service/Collection Fees</i>	1,600	1,150
<i>Lafayette Consolidated Government, Prosecutor Expungements- Service/Collection Fees</i>	150	50
<i>Indigent Defender Board, Fees- Service/Collection Fees</i>	-	250
<i>Lafayette Parish Sheriffs Department, Bond Transfer - Bond Fees</i>	-	100
<i>Civil Judges Supplemental Fees - Civil Fees</i>	35,332	29,199
<i>Civil Pro Bono Project - Lafayette Parish Bar Foundation (50%) - Civil Fees</i>	1,783	1,442
<i>Civil Pro Bono Project - Acadiana Legal Service Corporation (100%)- Civil Fees</i>	1,783	1,442
<i>Louisiana Supreme Court, Civil Act 405 - Civil Fees</i>	678	797
<i>Civil Judges Fees- Civil Fees</i>	32,599	-
<i>Civil LRS Statute 13:1874B- Civil Fees</i>	15,251	40,004
<i>Small Claims Judges Fees- Civil Fees</i>	15,764	-
<i>Small Claims LRS Statute 13:1874B- Civil Fees</i>	1,666	4,812
<i>Small Claims Arbitrator- Civil Fees</i>	2,848	2,441
<i>Civil City Marshal Service Fees- Civil Fees</i>	55,509	56,073

4. Less: Amounts Retained by Collecting Agency

a Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
b Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
c Amounts "Self-Disbursed" to Collecting Agency (must include a separate line for each collection type, as applicable) - Example: Criminal Fines - Other (Additional rows may be added as necessary)	-	-
<i>Lafayette City Court, Court Costs -Criminal Court Costs/Fees</i>	154,177	121,388
<i>Lafayette City Court, OWI Assessment-Criminal Court Costs/Fees</i>	5,666	4,390
<i>Lafayette City Court, 2% OT-Criminal Court Costs/Fees</i>	251	195
<i>Lafayette City Court, Misc Fees- Service/Collection Fees</i>	4,541	4,182
<i>Lafayette City Court, Contempt -Criminal Fines - Contempt</i>	2,650	1,099
<i>Lafayette City Court, Abstract Fees -Criminal Court Costs/Fees</i>	11,549	8,899
<i>Lafayette City Court, Credit Card Reimbursement -Service/Collection Fees</i>	377	344

Lafayette City Court, Operating (Civil-Pro Bono) - <i>Civil Fees</i>	188	152
Lafayette City Court, Reimbursement (Civil)- <i>Civil Fees</i>	7,903	6,632

5. Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies

a Civil Fee Refunds- <i>Civil Fees</i>	185,092	136,228
b Bond Fee Refunds - <i>Bond Fees</i>	35,018	45,119
c Restitution Payments to Individuals (additional detail is not required) - <i>Bond Fees</i>	4,348	3,221
d Other Disbursements to Individuals (additional detail is not required)	-	-
e Payments to 3rd Party Collection/Processing Agencies	-	-
Credit Card Fees Withheld - <i>Service/Collection Fees</i>	6,049	6,687
Stop Payment Fees (Civil) - <i>Civil Fees</i>	480	608
Bank Service Charges - <i>Service/Collection Fees</i>	128	173
City of Lafayette, Unclaimed Cash - <i>Bond Fees</i>		3,171

6. Subtotal Disbursements/Retainage	1,715,738	1,363,709
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7. Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	910,954	852,874
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8. Ending Balance of "Partial Payments" Collected but not Disbursed <i>(only applies if collecting agency does not disburse partial payments until fully collected) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.</i>	-	-
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9. Other Information:		
a Ending Balance of Total Amounts Assessed but not yet Collected <i>(i.e. receivable balance)</i>	-	-
Total Waivers During the Fiscal Period <i>(i.e. non-cash reduction of receivable balances, such as time served or community service)</i>	-	-

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
CITY COURT OF LAFAYETTE	
LLA Entity ID # 2117	
Date that reporting period ended 10/30/2021	

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples

Cash Basis Presentation	First Six	Second Six
	Month Period Ended 04/30/2021	Month Period Ended 10/30/2021
10. Receipts From: (Must include one agency name and one collection type - see below - on each line)		
<i>City Court of Lafayette, Civil Fees</i>	281,401	251,486
<i>City Court of Lafayette, Bond Fees</i>	91,367	100,173
<i>City Court of Lafayette, Criminal Court Costs/Fees</i>	1,193,062	923,409
<i>City Court of Lafayette, Criminal Fines - Contempt</i>	2,500	1,099
<i>City Court of Lafayette, Interest Earnings on Collected Balances</i>	252	52
<i>City Court of Lafayette, Service/Collection Fees</i>	37,978	27,958
<i>City Court of Lafayette, Other</i>	1,285	1,452
	-	-
	-	-
Subtotal Receipts	1,607,845	1,305,629
11. Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)		
	-	-

Collection Types to be used in the "Receipts From:" section above	
a	Civil Fees
b	Bond Fees
c	Asset Forfeiture/Sale
d	Pre-Trial Diversion Program Fees
e	Criminal Court Costs/Fees
f	Criminal Fines - Contempt
g	Criminal Fines - Other
h	Restitution
i	Probation/Parole/Supervision Fees
j	Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
k	Interest Earnings on Collected Balances
l	Other (do not include collections that fit into more specific categories above)

COMPLIANCE AND INTERNAL CONTROL



Langley, Williams
& Company, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
PHILLIP D. ABSHIRE, JR.
DAPHNE BORDELON BERKEN

NICHOLAS J. LANGLEY
PHILLIP D. ABSHIRE, III
SARAH CLARK WERNER
ALEXIS H. O'NEAL
JESSICA LOTT-HANSEN

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

Honorable Doug Saloom
City Court of Lafayette
Lafayette, Louisiana

We have audited, 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, the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the City Court of Lafayette, Louisiana (City Court), a component unit of the Lafayette City-Parish Consolidated Government as of and for the year ended October 31, 2021, and the related notes to the financial statements, which collectively comprise the City Court's basic financial statements, and have issued our report thereon dated April 21, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City Court'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 opinion on the financial statements, but not for the purposes of expressing an opinion on the effectiveness of City Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court's internal control over financial reporting.

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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan that we consider to be significant deficiencies. We consider item 01-21IC to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City Court’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. The instances of noncompliance are identified as 01-21C and 02-21C.

City Court’s Response to Findings

City Court’s response to the findings identified in our audit are described in the accompanying Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan. The City Court’s responses were not subject 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 compliance. This report is an integral part of the 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.



Lafayette, Louisiana
April 21, 2022

CITY COURT OF
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST

For the Year Ended October 31, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiency identified not considered to be a material weakness?	Yes
Noncompliance material to financial statements noted?	No

Section II – Current Year Findings and Management Corrective Action Plan

Internal Control Over Financial Reporting

01-21IC – Segregation of Duties

Condition and criteria: Effective internal control requires adequate segregation of duties among client personnel. Because of the entity's size and the limited number of account personnel, it is not feasible to maintain a complete segregation of duties to achieve effective internal control.

Management's response: Management has responded that it does not believe that it is cost effective to employ adequate personnel to achieve an adequate level of segregation of responsibilities. Management has implemented supervision and review procedures such as review and approval of supporting documents related to expenditures and periodic review of bank reconciliations.

Compliance

01-21C – Compliance with Best Budget Practices

Condition and criteria: When an elected official adopts the entity's budget, it must be published in the official journal as describe by R.S. 39:1307(B).

Management's response: Management has responded that they were unaware of this requirement and that going forward they will publish the original and amended budget in the official journal.

CITY COURT OF
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST – (Continued)

For the Year Ended October 31, 2021

Section II – Current Year Findings and Management Corrective Action Plan – (Continued)

Compliance – (Continued)

02-21C – Compliance with Best Budget Practices

Condition and criteria: The October 31, 2021 amended budget expenditures for the general fund and special revenues funds were over the 5% threshold to actual results due to the fact that on-behalf payment revenues and expenditures for salaries and benefits were not budgeted for.

Management's Response: The City Court plans to amend the budget in a timely manner to include on-behalf payments during the year for the general fund and special revenue funds.

Section II – Prior Year Findings and Management Corrective Action Plan

Internal Control Over Financial Reporting

There were no findings in regard to internal control over financial reporting.

Compliance

There were no findings in regards to compliance.