

CITY COURT
OF WEST MONROE, LOUISIANA

Component Unit Financial Statements
For the Year Ended June 30, 2020



CITY COURT
OF WEST MONROE, LOUISIANA

JUNE 30, 2020

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditors' Report -----	1-2
Management's Discussion and Analysis -----	3-6
BASIC FINANCIAL STATEMENTS	
Government Wide Financial Statements	
Statement of Net Position-----	7
Statement of Activities -----	8
Fund Financial Statements	
Balance Sheet – Governmental Funds -----	9
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Statement of Net Position-----	10
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds -----	11
Reconciliation of the Statement of Revenues, Expenditures And Changes in Fund Balances to the Statement of Activities -----	12
Statement of Fiduciary Assets and Liabilities – Agency Funds -----	13
Notes to the Financial Statements -----	14-25
REQUIRED SUPPLEMENTAL INFORMATION	
Schedule of Proportionate Share of Net Pension Liability-----	26
Schedule of the Employer's Pension Contribution-----	27
OTHER SUPPLEMENTAL INFORMATION	
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 <i>Government Auditing Standards</i> -----	28-29
Schedule of Findings and Responses -----	30
Schedule of Prior Year Findings -----	31
Schedule of Compensation, Reimbursements, Benefits And Other Payments to or on Behalf of Agency Head -----	32

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INDEPENDENT AUDITORS' REPORT

Honorable Judge Jim Norris,
City Court of West Monroe, Louisiana

Report on the Financial Statements

We have audited the accompanying component unit financial statements of the governmental activities and the aggregate remaining fund information and each major fund of the City Court of West Monroe, Louisiana, a component unit of the City of West Monroe, Louisiana as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Court's component unit 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 misstatements, 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 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 principles 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 and each major fund of the City Court of West Monroe, Louisiana, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Others Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6, schedule of proportionate share of net pension liability on page 26, and the schedule of employer's pension contribution on page 27, 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 Court's component unit financial statements. The accompanying other financial information consisting of the schedule of compensation, reimbursements, benefits and other payments to and on behalf of agency head on page 32 is presented for purposes of additional analysis and is not a required part of the component unit financial statements.

The other supplementary information is the responsibility of management and was derived from and relates 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 statement or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2020, on our consideration of the City Court of West Monroe, Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 West Monroe, Louisiana's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 22, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City Court of West Monroe, Louisiana (the Court) provides an overview of the Court's activities for the year ended June 30, 2020. Please read it in conjunction with the Court's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Court's basic financial statements. The Court's basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. These components are described below:

BASIC FINANCIAL STATEMENTS

The basic financial statements include two kinds of financial statements that present different views of the Court - the *Government-wide Financial Statements* and *Fund Financial Statements*. These financial statements also include the *Notes to the Financial Statements* that explain some of the information in the financial statements and provide additional detail.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Court's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Court's financial position, which assists users in assessing the Court's economic condition at the end of the year. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting similar to methods used by most businesses. These statements report all revenues and expenditures connected with the year even if cash has not been received or paid. The Court's financial statements contain only governmental activities. The government-wide financial statements include two statements.

- The **Statement of Net Position** presents all of the Court's assets and liabilities, with the difference between the two reported as "net position." Over time, increases or decreases in the Court's net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.

- The **Statement of Activities** presents information showing how the Court's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the Court are divided into two categories: governmental funds and fiduciary funds.

- **Governmental Funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources at the end of the year. Such information may be useful in evaluating the Court's near term financing requirements. This approach is known as using the flow of financial resources measurement focus and the modified accrual basis of accounting. These statements provide a detailed short-term view of the Court's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Court.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, users may better understand the long-term impact of the Court's near-term financing decisions. Due to the nature of the operations, there were no differences between the fund financial statements and the government-wide financial statements.

The Court has two governmental funds: the General Fund and the Probation Fund.

- **Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside of the Court. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Court's own programs. The accrual basis of accounting is used for fiduciary funds.

The Court has two fiduciary funds: the Restitution Fund and the Civil Court Cost Fund.

The funds financial statements can be found immediately following the government-wide financial statements.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the fund financial statements.

FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES

Net Position

Net position may serve over time as a useful indicator of the Court's financial position. The Court's assets exceed liabilities by \$236,319 and \$220,069 as of June 30, 2020 and 2019, respectively. The amount for June 30, 2019 has been restated. Please see the notes to the financial statements for additional information on the restatement. Information below has been restated to amounts as they would have appeared.

The entire portion of the Court's assets totaling \$311,535 consists of cash and cash equivalents.

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Current Assets	\$ 311,535	\$ 303,671
Deferred Outflows	24,768	19,968
Current Liabilities	(304)	(4,744)
Net Pension Liability	(99,473)	(97,730)
Deferred Inflows	<u>(207)</u>	<u>(1,096)</u>
Total Net Position	<u>\$ 236,319</u>	<u>\$ 220,069</u>

Changes in Net Position

The Court's net position increased by \$16,250 (3%) during the year ended June 30, 2020 compared to a decrease of \$26,990 (9%) during the prior year. The Court's total revenues increased by \$17,778 during the current year. Expenses decreased \$25,461 due primarily to a decrease in travel because of the restrictions brought about by the COVID-19 pandemic.

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Program Revenues:		
Judge's Supplement	\$ 129,469	\$ 105,178
Probation Fees	40,767	56,782
Intergovernmental – City Of West Monroe	577,247	567,736
General Revenues:		
Interest	<u>313</u>	<u>321</u>
Total Revenues	747,796	730,017
Total Expenses – Judiciary (Restated)	<u>731,546</u>	<u>757,007</u>
Increase (Decrease) in Net Position	16,250	(26,990)
Net Pos. – Begin. of Year (Restated)	<u>220,069</u>	<u>247,059</u>
Net Pos. – End of Year (Restated)	<u>\$ 236,319</u>	<u>\$ 220,069</u>

FINANCIAL ANALYSIS OF THE COURT'S INDIVIDUAL FUNDS

As noted earlier, the Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Court's governmental funds is to provide information on the near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Court's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Court's net resources available for spending at June 30, 2020.

As of June 30, 2020, the Court's governmental funds reported a combined ending fund balance of \$311,231, an increase of \$12,304 (4%) compared to the prior year.

The General Fund accounts for fees earned by the Judge, which are transferred from the Civil Court Cost Fund and are used to pay a portion of the Judge's salary and other costs of operating the City Court. Unassigned fund balance was \$263,040 at the end of the current fiscal year, an increase of \$44,250 (20%) from the prior year.

The Probation Fund accounts for the collection of monthly probation fees levied on certain defendants. Unassigned fund balance was \$48,191 at the end of the current fiscal year, a decrease of \$31,946 (40%) from the prior year. The decrease is due primarily to insufficient revenues being earned to cover the increases in payroll expenditures.

The ending governmental fund balance is unassigned and available for spending in the coming year.

GENERAL FUND BUDGETARY HIGHLIGHTS

No budget is prepared by the City Court of West Monroe, Louisiana since the operations are provided by the City of West Monroe, Louisiana.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Court operations are funded entirely by the City of West Monroe, Louisiana. There is not an annual budget for the Court.

CONTACTING THE COURT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Court's finances and to show the Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Court's offices at 2303 North 7th Street, West Monroe, Louisiana.

CITY COURT
OF WEST MONROE, LOUISIANA
STATEMENT OF NET POSITION
JUNE 30, 2020

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 311,535
Total Assets	<u>\$ 311,535</u>
Deferred Outflow of Resources	24,768
<u>LIABILITIES</u>	
Payroll Liabilities	\$ 304
Non-Current Liabilities	
Net Pension Liability	<u>99,473</u>
Total Liabilities	99,777
Deferred Inflow of Resources	207
<u>NET POSITION</u>	
Unrestricted Net Position	<u>236,319</u>
Total Net Position	<u>\$ 236,319</u>

The notes to the financial statements are an integral part of this statement.

CITY COURT
OF WEST MONROE, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u> <u>Revenue and Changes</u> <u>in Net Position</u> <u>Government Activities</u>
		<u>Charges</u> <u>for</u> <u>Services</u>	<u>Intergovernmental -</u> <u>City of West</u> <u>Monroe</u>	
Judicial:				
Salaries/Related Expenses	\$ 596,978	\$ 170,236	\$ 577,247	\$ 150,505
Travel	3,539	-	-	(3,539)
Operating Expense	<u>131,029</u>	<u>-</u>	<u>-</u>	<u>(131,029)</u>
 Total Governmental Activities	 <u>\$ 731,546</u>	 <u>\$ 170,236</u>	 <u>\$ 577,247</u>	 <u>\$ 15,937</u>
				General Revenues:
				Interest
				<u>313</u>
				Change in Net Position
				16,250
				<u>Net Position July 1, 2019 (Restated)</u>
				<u>220,069</u>
				<u>Net Position June 30, 2020</u>
				<u>\$ 236,319</u>

The notes to the financial statements are an integral part of this statement.

CITY COURT
OF WEST MONROE, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

<u>ASSETS</u>	<u>General Fund</u>	<u>Probation Fund</u>	<u>Total Governmental Funds</u>
Cash	\$ 263,040	\$ 48,495	\$ 311,535
<u>TOTAL ASSETS</u>	<u>\$ 263,040</u>	<u>\$ 48,495</u>	<u>\$ 311,535</u>
<u>LIABILITIES</u>			
Payroll Liabilities	\$ -	\$ 304	\$ 304
Total Liabilities	-	304	304
<u>FUND BALANCE</u>			
Unassigned Fund Balances	263,040	48,191	311,231
Total Fund Balances	263,040	48,191	311,231
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 263,040</u>	<u>\$ 48,495</u>	<u>\$ 311,535</u>

The notes to the financial statements are an integral part of this statement.

CITY COURT
OF WEST MONROE, LOUISIANA
RECONCILIATION OF GOVERNMENTAL
FUND BALANCES TO STATEMENT OF NET POSITION
JUNE 30, 2020

Total Governmental Fund Balances	\$ 311,231
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Net Pension Liability	(99,473)
Deferred Outflows Related to Pensions	24,768
Deferred Inflows Related to Pensions	<u>(207)</u>
Total Deferred Inflows/Outflows Related to Pensions	24,561
Net Position of Governmental Activities	<u>\$ 236,319</u>

The accompanying notes are an integral part of this financial statement.

CITY COURT
OF WEST MONROE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Probation Fund	Total Governmental Funds
Revenues:			
Judges Fees	\$ 129,469	\$ -	\$ 129,469
Intergovernmental - City of West Monroe	577,247	-	577,247
Probation Fees	-	40,766	40,766
Interest	313	-	313
Total Revenues	707,029	40,766	747,795
 Expenditures:			
Judge's Salary	96,333	-	96,333
Judge's Retirement	40,845	-	40,845
Salaries - Staff	305,360	68,376	373,736
Payroll Taxes	5,994	1,396	7,390
Security	-	840	840
Other Reductions	125,837	-	125,837
Travel	3,139	400	3,539
Supplies	2,650	-	2,650
Retirement	82,621	1,700	84,321
Total Expenditures	662,779	72,712	735,491
 Excess (Deficiency) of Revenues Over (Under) Expenditures	44,250	(31,946)	12,304
 Fund Balances at Beginning of Year (Restated)	218,790	80,137	298,927
 Fund Balances at End of Year	\$ 263,040	\$ 48,191	\$ 311,231

The notes to the financial statements are an integral part of this statement.

CITY COURT
OF WEST MONROE, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 12,304
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Amounts reported for governmental activities in the statement of activities are different because:

Pension net expenditures - GASB 68	<u>3,946</u>
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Change in Net Position in Governmental Activities	<u><u>\$ 16,250</u></u>
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The accompanying notes are an integral part of this financial statement.

CITY COURT
OF WEST MONROE, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
JUNE 30, 2020

	<u>Agency Funds</u>
<u>ASSETS</u>	
Cash	<u>\$ 443,254</u>
<u>TOTAL ASSETS</u>	<u><u>\$ 443,254</u></u>
<u>LIABILITIES</u>	
Deposits Due to Others	<u>\$ 443,254</u>
<u>TOTAL LIABILITIES</u>	<u><u>\$ 443,254</u></u>

The notes to the financial statements are an integral part of this statement.

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies

The City Court of West Monroe, Louisiana, (the "City Court"), is a component unit of the City of West Monroe, Louisiana. As provided for by Chapter 7 of Title 13 of the Louisiana Revised Statutes, the City Court has jurisdiction in all civil matters in the City of West Monroe, Louisiana including all of Ward Five of Ouachita Parish. The criminal jurisdiction of the City Court is limited to offenses committed within the city limits of West Monroe, Louisiana, which are not punishable by imprisonment and hard labor. The City Judge is elected for six-year terms.

A. Financial Reporting Entity

As a governing authority of the city, for reporting purposes, the City of West Monroe, Louisiana, is the financial reporting entity for the city. The financial reporting entity consists of (a) the primary government (city), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the City of West Monroe, Louisiana for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and:
 - a. The ability of the city to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the city.
2. Organizations for which the city does not appoint a voting majority but are fiscally dependent on the city.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organizations is not included because of the nature or significance of the relationship.

Because of item 2 above, the City Court of West Monroe, Louisiana, was determined to be a component unit of the City of West Monroe, Louisiana, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Court and do not present information on the City, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current *financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

C. Fund Accounting

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the Court are classified into two categories: governmental funds and fiduciary (agency) funds. These funds are described as follows:

Governmental Funds

Governmental funds account for all or most of the Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Court. All of the City Court's funds are considered major funds. The Court reports the following governmental funds:

General Fund – The General Fund accounts for fees earned by the Judge, which are transferred from the Civil Court Cost Fund and are used to pay a portion of the Judge's salary and other costs of operating the City Court.

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

C. Fund Accounting (continued)

Probation Fund – The Probation Fund accounts for the collection of monthly probation fees levied on certain defendants. The probation fees are used to reimburse the City of West Monroe for the salary of the probation officer.

Fiduciary Funds

The only funds accounted for in this category by the Court are agency funds. The Restitution Fund accounts for assets held by the Court as an agent for others pending court action. The Court's share of court costs assessed by the City Court as authorized by Louisiana Statute R.S. 13:1899C, collections of traffic fines, and collections of court-imposed fines remitted to the City Court are all accounted for in this fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the accrual basis of accounting.

D. Measurement Focus and Basis of Accounting

Fund Financial Statements

The amounts reflected in the Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources and uses of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Court's operations. For the year ended June 30, 2020, there were no differences between the fund financial statements and the government-wide financial statements.

The amounts reflected in the Governmental Funds use the modified accrual basis of accounting. 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 pay liabilities of the current period. The Court considers all revenues available if they are collected within 60 days after the fiscal year end.

Revenues

Recordings, cancellations, criminal costs, and other fees, charges and commissions for services are recorded in the year in which they are earned.

Interest income on time deposits is recorded when susceptible to accrual.

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

D. Measurement Focus and Basis of Accounting (continued)

Substantially all other revenues are recorded when received by the Court.

Based on the above criteria, recordings, criminal costs, and other fees, charges, and commissions for service are treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Salaries and related payroll taxes and benefits are recorded when employee services are provided to the Court.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted as other financing sources (uses) and are recognized when the underlying events occur.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the Court as a whole. These statements include all non-fiduciary activities of the Court. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenditures, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs, regardless of when cash is received or disbursed.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from Court users as a fee for services; program revenues reduce the cost of the function to be financed from the Court's general revenues.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 and expenditures during the reporting period. Actual results could differ from those estimates.

G. Fund Equity

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

Restricted Fund Balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the city aldermen and the Court the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the city aldermen and the Court remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance – This classification reflects the amounts constrained by the court’s “intent” to be used for specific purposes but are neither restricted nor committed. The court’s management has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned Fund Balance – This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 1 - Summary of Significant Accounting Policies (continued)

G. Fund Equity (continued)

When both restricted and unrestricted resources are available for use, it is the court's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

Note 2 - Budgets and Budgetary Accounting

No budget is prepared by the City Court since there are no operations to budget for. The operations are provided by the City of West Monroe, Louisiana and the City therefore budgets for the court operations in its reporting entity.

Note 3 - Cash

Custodial Credit Risk – Deposits

The custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it. The Court's policy to ensure there is no exposure to this risk is to require each financial institution to pledge its own securities to cover any amount in excess of Federal Depository Insurance Coverage. 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 Court that the fiscal agent bank has failed to pay deposited funds upon demand. Accordingly, the Court has no custodial risk related to its deposits at June 30, 2020.

At June 30, 2020, the City Court had cash (book balances) totaling \$754,789 as follows:

Bank Balances	<u>\$ 788,777</u>
Federal Deposits Insurance	\$ 317,393
Pledged Securities (Uncollateralized)	<u>494,624</u>
Total	<u>812,017</u>
Amount Over (Under) Pledged	<u>\$ 23,240</u>
Governmental Funds:	
General Fund	\$ 263,040
Probation Fund	<u>48,495</u>
Total Governmental Funds	311,535
Fiduciary (Agency) Funds:	
Civil Court Cost Fund	\$ 437,951
Restitution Fund	<u>5,303</u>
Total Fiduciary (Agency) Funds	<u>443,254</u>
Total – All Funds	<u>\$ 754,789</u>

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 3 - Cash (continued)

These deposits are stated at cost, which approximates market value. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Court in a holding or custodial bank that is mutually acceptable to both parties.

Note 4 - Changes in Agency Fund Deposits Due Others

A summary of changes in agency fund deposits due others follows:

	<u>Balance at</u> <u>Beginning</u> <u>of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>End</u> <u>of Year</u>
Agency Funds:				
City Marshal, West Monroe, Louisiana	\$ -	\$ 50,752	\$ 50,752	\$ -
Refunds to Litigants, Civil Court, West Monroe, Louisiana	-	34,797	34,797	-
Restitution Recipients, Civil Court, West Monroe, Louisiana	4,680	21,542	20,919	5,303
Civil Court Costs, Civil Court, West Monroe, Louisiana	<u>410,389</u>	<u>235,972</u>	<u>208,410</u>	<u>437,951</u>
	<u>\$ 415,069</u>	<u>\$ 343,063</u>	<u>\$ 314,878</u>	<u>\$ 443,254</u>

Note 5 - Expenditures of the Court Paid by the City

The Court's administrative office is located in a building owned by the City of West Monroe. The costs of maintaining and operating the building, as required by statute, are paid by the City government and are not included in the accompanying financial statements.

Note 6 - On-Behalf Payments

The City of West Monroe provides a substantial amount of fiscal support to the Court for its operations. The City of West Monroe made on-behalf payments of \$577,247 for the Court for the year ended June 30, 2020, as follows:

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 6 - On-Behalf Payments (continued)

Salaries (including sick pay and vacation pay)	\$ 353,653
Fringe Benefits	166,030
Operating expenses	<u>57,564</u>
Total	<u>\$577,247</u>

The City of West Monroe makes contributions to the Municipal Employees' Retirement System of Louisiana on behalf of the employees of the City Court of West Monroe.

Note 7- Pension and Retirement Plans

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

The City Judge is eligible to participate in the Louisiana State Employees' Retirement System (LASERS), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. LASERS provides benefits for certain elected officials and officials appointed by the governor. Eligibility for full retirement is based on years of credible service and date of which you were first hired. Upon retirement, the benefit amount is 2-1/2 percent of average compensation multiplied by the number of years of creditable service. Average compensation is defined as the member's average annual earned compensation for the highest thirty-six to sixty consecutive months of employment based on date of hire.

Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1% of average compensation multiplied by the number of years of creditable service in their respective capacity. The system also provides death and disability benefits. Benefits are established by state statute.

Funding Policy - State statute requires covered employees to contribute 11.50 percent of their salaries to the system. The City Court is required to contribute 42.40 percent of covered employees' salaries. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The City Court's contribution to the plan for the years ending June 30, 2020, 2019 and 2018 were \$19,868, \$17,707 and \$18,309, respectively, equal to the required contributions for the year.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System, 3401 United Plaza Blvd., Baton Rouge, Louisiana 70809, or by calling (225) 922-0600.

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

At June 30, 2020, the City Court reported a liability of \$99,473 for its proportionate share of the net pension liability for the LASERS plan. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City

**CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note 7 - Pension and Retirement Plans (continued)

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 LASERS pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2019, the City Court's proportion was .00137%, which was a decrease from its proportion measured as of June 30, 2018 by .00006%.

For the year ended June 30, 2020, the City Court recognized pension expense of \$12,826 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$2,259.

At June 30, 2020, the City Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 611	\$ (207)
Changes of assumptions	852	-
Net difference between projected and actual earnings on pension plan investments	3,437	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	-	-
Employer contributions subsequent to the measurement date	19,868	-
Total	\$ 24,768	\$ (207)

The City Court reported a total of \$19,868 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2019 which will be recognized as a reduction in net pension liability in the year ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year	LASERS
2020	\$ 3,460
2021	(1,000)
2022	945
2023	1,288
	<u>\$ 4,693</u>

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 is as follows:

**CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020**

Note 7 - Pension and Retirement Plans (continued)

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.60%, net of investment expense
Salary Increases	Various between 2.8 and 5.3%
Projected inflation increases	2.5% per annum
Mortality	RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis. RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement
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 for 2019
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 of 2.75% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 9.00% for 2019. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2019 are summarized in the following table:

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 7 - Pension and Retirement Plans (continued)

Asset Class	Long-Term Expected Portfolio Real Rate of Return
Cash	0.24%
Domestic Equity	4.83%
International Equity	5.83%
Domestic Fixed Income	2.79%
International Fixed Income	4.49%
Alternative Investments	8.32%
Risk Parity	5.06%
Total Fund	6.09%

Discount Rate

The discount rate used to measure the total pension liability was 7.60%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the City Court's proportionate share of the net pension liability (NPL) using the discount rate of each Retirement System as well as what the City Court's proportionate share of the NPL 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 used by each of the Retirement Systems:

	1.0% Decrease	Current Discount Rate	1.0% Increase
LASERS			
Rates	6.60%	7.60%	8.60%
WM City Court Share-NPL	\$ 125,547	\$ 99,473	\$ 77,448

CITY COURT
OF WEST MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2020

Note 8 - Restatement of Net Position

During the year ended June 30, 2020, the Court was affected by the COVID-19 pandemic. One of the effects of this was a reduction in personnel needed in the Probation Department. This reduction brought to light the fact that the staff salaries for the Probation Department needed to be adjusted by \$4,360 to show accruals correctly. This led to a material adjustment to the Court's trial balance.

During the fiscal year ended June 30, 2020, it was noted that the City Court had a net pension liability requiring reporting per Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*. As a result of implementation, net position was restated to reflect the amount of net liability that should have been recorded in the prior year.

These adjustments are shown below.

Net Position at July 1, 2019	\$303,287
Restatement due to Probation Salaries	(4,360)
Restatement due to GASB 68 (including deferrals)	<u>(78,858)</u>
Net Position at July 1, 2019 (Restated)	<u>\$220,069</u>

Note 9 - Subsequent Events

Subsequent events have been evaluated through December 22, 2020, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

**CITY COURT
OF WEST MONROE, LOUISIANA**

**Schedule of Proportionate Share of Net Pension Liability
LASERS
For the Year Ended June 30, 2020**

<u>Year Ended June 30,</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2015	0.0015%	\$ 91,105	\$ 44,058	206.78%	65.02%
2016	0.0014%	96,173	44,659	215.35%	62.70%
2017	0.0015%	116,218	45,761	253.97%	57.70%
2018	0.0015%	104,667	45,658	229.24%	62.50%
2019	0.0014%	97,730	44,157	221.32%	64.03%
2020	0.0014%	99,473	48,816	203.77%	62.90%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

*The amounts presented have a measurement date of the previous fiscal year end.

CITY COURT
OF WEST MONROE, LOUISIANA

Schedule of Proportionate Share of Net Pension Liability
LASERS
For the Year Ended June 30, 2020

<u>Year Ended June 30,</u>	<u>Contractually Required Contribution¹</u>	<u>Contributions in Relation to Contractually Required Contribution²</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Employee Payroll³</u>	<u>Contributions as a % of Covered Employee Payroll</u>
2015	\$ 18,284	\$ 18,284	\$ -	\$ 44,058	41.50%
2016	17,015	17,015	-	44,659	38.10%
2017	17,389	17,389	-	45,761	38.00%
2018	18,309	18,309	-	45,658	40.10%
2019	17,707	17,707	-	44,157	40.10%
2020	19,868	19,868	-	48,816	40.70%

This schedule is to be built prospectively. Until a full 10-year trend is compiled, the schedule will show information for those years for which data is available, beginning with FYE June 30, 2015.

For reference only:

¹ *Employer contribution rate multiplied by employer's covered employee payroll*

² *Actual employer contributions remitted to LASERS*

³ *Employer's covered employee payroll amount for the fiscal year ended noted.*

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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 Judge Jim Norris,
City Court of West Monroe, 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 component unit financial statements of the governmental activities and the aggregate remaining fund information and each major fund of the City Court of West Monroe, Louisiana, a component unit of the City of West Monroe, Louisiana, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City Court of West Monroe, Louisiana's component unit financial statements and have issued our report thereon dated December 22, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Court's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court'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.

Honorable Judge Jim Norris,
City Court of West Monroe, Louisiana
Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court's component unit financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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. Accordingly, this communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
December 22, 2020

**CITY COURT OF
WEST MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED JUNE 30, 2020**

We have audited the component unit financial statements of City Court of West Monroe, Louisiana as of and for the year ended June 30, 2020, and have issued our report thereon dated December 22, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of June 30, 2020, resulted in an unmodified opinion.

Section I- Summary of Auditors' Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness ___ yes X no
 Significant Deficiencies not considered to be
 Material Weaknesses ___ yes X no

Compliance

Compliance Material to Financial Statements ___ yes X no

B. Federal Awards – None

Material Weakness Identified ___ yes ___ no
 Significant Deficiencies not considered to be
 Material Weaknesses ___ yes ___ no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unmodified _____ Modified _____
 Disclaimer _____ Adverse _____

Are there findings required to be reported in accordance with the Uniform Guidance? N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster)
 CFDA Number(s)

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a “low-risk” auditee, as defined by the Uniform Guidance? N/A

Section II- Financial Statement Findings - No matters were reported.

Section III- Federal Award Findings and Questioned Costs - N/A

CITY COURT OF
WEST MONROE, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2020

Section I- Internal Control and Compliance Material to the Financial Statements

This section is not applicable for this entity.

Section II- Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III- Management Letter

No management letter was issued.

CITY COURT OF WEST MONROE, LOUISIANA
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO OR ON BEHALF OF AGENCY HEAD
FISCAL YEAR ENDING JUNE 30, 2020

Agency Head
Honorable Judge Jim Norris

<u>City of West Monroe</u>	<u>Salary</u>	<u>Other Benefits</u>	<u>Total</u>
Salary	\$ 49,474		\$ 49,474
Health Insurance (Employer Share)		8,500	8,500
Retirement (Employer Share)		20,977	20,977
Gym Membership		80	80
Life Insurance Premium		102	102
Medicare Tax		694	694
Long Term Disability Premium		209	209
 <u>City Court of West Monroe</u>			
Salary	46,858		46,858
Retirement (Employer Share)		19,868	19,868
Continuing Legal Education: Per Diem and Mileage		-	-
Registration Fees and Dues		-	-
 <u>Ouachita Parish Police Jury</u>			
Salary	9,828		9,828
	<u>\$ 106,160</u>	<u>\$ 50,430</u>	<u>\$ 156,590</u>