

CITY COURT OF VILLE PLATTE
Financial Report
Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

Honorable Judge Gregory Vidrine
City Court of Ville Platte
Ville Platte, 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 Ville Platte as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise City Court's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion 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 misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

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 the City Court of Ville Platte, as of June 30, 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 budgetary comparison information and notes to required supplementary information on pages 26-27 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.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Honorable Judge Gregory Vidrine
City Court of Ville Platte
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Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise City Court of Ville Platte's basic financial statements. The Justice System Funding Schedule on pages 29-30 as required by the State of Louisiana, is presented for purposes of additional analysis and is not a part of the financial statements.

This Justice System Funding Schedule 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Justice System Funding Schedule 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 November 24, 2021, on our consideration of the City Court of Ville Platte'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 the effectiveness of the City Court of Ville Platte's 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 Ville Platte's internal control over financial reporting and compliance.


Opelousas, Louisiana
November 24, 2021

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Net Position
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	<u>\$ 162,672</u>
NET POSITION	
Unrestricted	<u>\$ 162,672</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Activities
For the Year Ended June 30, 2021

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Judiciary	<u>\$ 383,787</u>	<u>\$ 109,516</u>	<u>\$ 263,615</u>	\$ (10,656)
General revenues:				
Miscellaneous				<u>718</u>
Change in net position				(9,938)
Net position - beginning, as restated				<u>172,610</u>
Net position - ending				<u>\$ 162,672</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTION

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Balance Sheet
Governmental Fund - General Fund
June 30, 2021

ASSETS

Cash and interest-bearing deposits	<u>\$ 162,672</u>
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FUND BALANCE

Fund balance:	
Unassigned	<u>\$ 162,672</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balance for the governmental fund at June 30, 2021	\$ 162,672
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the fund. Those assets consist of:	
Furniture, fixtures and equipment, net of \$34,577 accumulated depreciation	<u> -</u>
Net position at June 30, 2021	<u>\$ 162,672</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance-
General Fund
For the Year Ended June 30, 2021

Revenues:	
Costs assessed for court	\$ 109,516
On-behalf payments	263,615
Miscellaneous	718
Total revenues	<u>373,849</u>
Expenditures:	
Current -	
Judiciary:	
Office expense	19,283
On-behalf payments	263,615
Professional fees	4,525
Dues and subscriptions	1,375
Appropriation to City of Ville Platte	93,514
Insurance	875
Travel	600
Total expenditures	<u>383,787</u>
Net change in fund balance	(9,938)
Fund balance, beginning	<u>172,610</u>
Fund balance, ending	<u>\$ 162,672</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of the Governmental Fund
to the Statement of Activities
For the Year Ended June 30, 2021

Total net change in fund balance for the year ended June 30, 2021 per statement of revenues, expenditures and changes in fund balance	\$(9,938)
The change in net position reported for governmental activities in the statement of activities is different because:	
The governmental fund reports capital outlay as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense	
Depreciation expense	<u> -</u>
Change in net position for the year ended June 30, 2021 per statement of activities	<u>\$(9,938)</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2021

	<u>Custodial Funds</u>	
	<u>Civil</u>	<u>Criminal</u>
	<u>Docket</u>	<u>Docket</u>
ASSETS		
Cash and interest-bearing deposits	<u>\$ 57,322</u>	<u>\$ 4,071</u>
LIABILITIES		
Due to litigants and others	<u>57,322</u>	<u>4,071</u>
NET POSITION		
Net position	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2021

	Custodial Funds	
	Civil Docket	Criminal Docket
Additions:		
Fines and costs	\$ -	\$ 108,486
Civil fees	62,132	-
Total additions	\$ 62,132	\$ 108,486
Deductions:		
Fines and costs	-	104,935
Civil Fees	60,663	-
Total reductions	60,663	104,935
Net change in liabilities	\$ 1,469	\$ 3,551

The accompanying notes are an integral part of the basic financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the City Court of Ville Platte have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The City Court of Ville Platte is composed of an independently elected City Judge. For financial reporting purposes, the City Court of Ville Platte includes all funds which are maintained by the City Court of Ville Platte.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for City Court as an economic unit. The government-wide financial statements report the City Court's ability to maintain service levels and continue to meet its obligations as they come due. Fiduciary funds are omitted from the government-wide financial statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the City Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

The funds of City Court are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major governmental fund. A fund is considered major if it is the primary operating fund of the entity or total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund is at least 10 percent of the corresponding total for all funds. City Court reports the following funds:

Governmental Fund -

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

Fiduciary Funds –

Custodial funds account for assets held by City Court for various local governments and others. Fiduciary fund statements are prepared using the economic resources measurement focus and full accrual basis of accounting.

C. Measurement Focus and Basis of Accounting

Measurement Focus

The measurement focus determines the accounting and financial reporting treatment applied to a fund.

The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

Basis of Accounting

Basis of accounting refers to the point at which revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. An exception to this is grant revenue collected on a reimbursement basis. Those reimbursable grants are recognized as revenue when reimbursable expenditures are made. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the City Court's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the City Court's general revenues.

Allocation of indirect expenses

The City Court reports all direct expenses by function in the statement of activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term debt is considered an indirect expense and is reported separately on the statement of activities.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity

Cash and interest-bearing deposits

Louisiana statutes authorize City Court of Ville Platte to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, the Louisiana Asset Management Pool, or any other federally insured investments. For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City Court of Ville Platte.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The City Court maintains a threshold level of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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

Furniture, fixtures and equipment	5-10 years
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In the fund financial statements, the acquisition of capital assets used in governmental fund operations is accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources and Deferred Inflows of Resources

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

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

- a. Net investment in capital assets consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- c. Unrestricted net position consists of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund statements, governmental fund equity is classified as fund balance. Fund balances is further classified as follows:

- a. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- c. Committed – amounts that can be used only for specific purposes determined by a formal decision of the Judge, which is the highest level of decision-making authority for the City Court of Ville Platte.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the City Court of Ville Platte’s adopted policy, only the Judge may assign amounts for specified purposes.
- e. Unassigned – all other spendable amounts.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

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

E. Revenues, Expenditures, and Expenses

Operating Revenues

Operating revenues are those that result from providing services and producing and delivering goods and/or services. Revenues and fees and other charges for services are recorded when the City Court is entitled to the funds. Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function. In the fund financial statements, governmental fund expenditures are classified by character.

F. Use of Estimates

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

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the City Court of Ville Platte may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2021, the City Court has cash and cash equivalents (book balances) as follows:

	Governmental Activities	Fiduciary Fund	Total
Demand deposits	\$ 98,654	\$ 61,393	\$ 160,047
Time and savings deposits	64,018	-	64,018
Total	\$ 162,672	\$ 61,393	\$ 224,065

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Sheriff's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance, or 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 pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) of \$283,070 at June 30, 2021, were secured in total by the FDIC. City Court of Ville Platte does not have a policy for custodial credit risk.

(3) Capital Assets

Capital asset balances and activity for the year ended June 30, 2021 are as follows:

	Balance 7/1/2020	Additions	Deletions	Balance 6/30/2021
Furniture, fixtures and equipment	\$ 34,577	\$ -	\$ -	\$ 34,577
Less: Accumulated depreciation	34,577	-	-	34,577
Net capital assets	\$ -	\$ -	\$ -	\$ -

(4) Expenditures of the City Court Paid by the City of Ville Platte

The cost of salaries and related benefits for the operation of the City Court, as required by Louisiana Revised Statute 13:1889 are paid by the City of Ville Platte, Louisiana. These expenditures amounted to \$263,615 for the year ended June 30, 2021 and are recorded as revenues and as judiciary expenditures in the government-wide and General Fund financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Risk Management

City Court is exposed to risks of loss in the area of employee dishonesty. This risk is 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.

(6) Compensation, Benefits, and Other Payments to Agency Head

A detail of compensation, benefits, and other payments paid to the Ville Platte City Court Judge Gregory Vidrine for the year ended June 30, 2021 follows:

<u>Purpose:</u>	
Civil fees	\$24,311
Retirement	10,600
Dues	<u>500</u>
Total	<u>\$35,411</u>

(7) Pending Litigation

City Court was not involved in any lawsuits that would have a material adverse effect on the City Court's financial position.

(8) Prior Period Adjustments

As of July 1, 2020, City Court adopted the requirements of GASB Statement No. 84, *Fiduciary Activities*. This Statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This statement establishes criteria for identifying fiduciary activities of all state and local governments. With the adoption of GASB Statement No. 84, a statement of fiduciary net position and a statement of changes in fiduciary net position have been presented as part of the basic financial statements. These statements consist of City Court's custodial funds (formerly agency funds).

During the year ended June 30, 2021, City Court made an adjustment to move criminal fines and costs collections and disbursements activity to the custodial fund (formerly agency fund). This activity was previously recorded in the General Fund.

City Court also made a change of an accounting estimate for \$139,626 during the year. The nature of this accounting estimate is related to net pension liability and related deferred inflows and outflows of resources which are no longer an asset or liability of City Court in the government-wide financial statements.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Basic Financial Statements (Continued)

(9) Other Post-Employment Benefits (OPEB)

City Court does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement 75, Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions.

(10) Subsequent Event

Subsequent events were evaluated through November 24, 2021, which is the date the financial statements were available to be issued. As of November 24, 2021, there were no subsequent events noted.

(11) Uncertainties

In March 2020, the World Health Organization declared the outbreak of Covid 19 as a pandemic. This matter may negatively impact the results of City Court's operation and financial position, but the related financial impact cannot be reasonably be estimated at this time.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Costs assessed for court	\$ 140,000	\$ 96,397	\$ 109,516	\$ 13,119
On-behalf payments	275,000	268,800	263,615	(5,185)
Interest income	100	51	718	667
Total revenues	<u>415,100</u>	<u>365,248</u>	<u>373,849</u>	<u>8,601</u>
Expenditures:				
Current -				
Judiciary:				
Office expense	20,000	22,222	19,283	2,939
On-behalf payments	268,800	268,800	263,615	5,185
Judges retirement	12,500	-	-	-
Professional fees	4,500	4,695	4,525	170
Dues and subscriptions	1,500	1,525	1,375	150
Professional development	500	-	-	-
Appropriation to City of Ville Platte	85,000	93,516	93,514	2
Insurance	875	875	875	-
Travel	2,000	1,100	600	500
Total expenditures	<u>395,675</u>	<u>392,733</u>	<u>383,787</u>	<u>8,946</u>
Net change in fund balance	19,425	(27,485)	(9,938)	17,547
Fund balances, beginning	<u>148,956</u>	<u>172,610</u>	<u>172,610</u>	<u>-</u>
Fund balances, ending	<u>\$ 168,381</u>	<u>\$ 145,125</u>	<u>\$ 162,672</u>	<u>\$ 17,547</u>

The accompanying notes are an integral part of this schedule.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Notes to Required Supplementary Information
For the Year Ended June 30, 2021

Budgets and Budgetary Accounting

The proposed budget is submitted to the Judge for the fiscal year no later than fifteen days prior to the beginning of each fiscal year. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Ville Platte City Court. All budgetary appropriations lapse at the end of each fiscal year.

OTHER SUPPLEMENTARY INFORMATION

CITY COURT OF VILLE PLATTE

Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Entity Name: City Court of Ville Platte
LLA Entity ID#: 2149
Date that reporting period ended: 6/30/2021

	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Cash Basis Presentation		
Beginning balance of amounts collected	<u>\$ 56,373</u>	<u>\$ 53,379</u>
Add: Collections		
Civil fees	64,572	77,647
Bond fees	-	-
Asset forfeiture/sale	-	-
Pre-Trial Diversion Program fees	-	-
Criminal court costs/fees	40,894	129,841
Criminal fines - contempt	120	-
Criminal fines - other	14,258	30,547
Restitution	1,065	-
Probation/parole/supervision fees	-	-
Service/collection fees	-	-
Interest earnings on collected balances	-	-
Other	<u>12,414</u>	<u>28,575</u>
Subtotal Collections	<u>133,323</u>	<u>266,610</u>
Less Disbursements to Governments & Nonprofits		
LA State Treasurer, Civil Fees	3,764	4,186
City of V.P., Civil Fees	11,235	13,076
Ville Platte City Marshall, Civil Fees	2,942	6,851
St. Landry Parish Sheriff, Civil Fees	-	141
Evangeline Parish Sheriff, Civil Fees	1,128	872
East Baton Rouge Sheriff, Civil Fees	450	157
Tangipahoa Parish Sheriff, Civil Fees	-	82
Orleans Parish Sheriff, Civil Fees	90	-
Rapides Parish Sheriff, Civil Fees	9	-
Lafayette Parish Sheriff, Civil Fees	63	-
Secretary of State, Civil Fees	50	-
LA Supreme Court, Civil Fees	120	237
Evangeline Parish Clerk of Court, Civil Fees	4,875	5,850
Ville Platte City Marshall, Garnishment Fees	2,226	2,318
Ville Platte City Marshall, Court Cost	6,346	18,129
Ville Platte City Marshall, Fines	-	1,125
Evangeline Parish Police Jury, Fines	2,958	6,370

See Independent Auditor's Report.

(continued)

CITY COURT OF VILLE PLATTE

Justice System Funding Schedule - Collecting/Disbursing Entity (Continued)
As Required by Act 87 of the 2020 Regular Legislative Session

Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Evangeline Parish Police Jury, Court Cost	\$ 147	\$ 405
Acadian Criminalistic Laboratory, Court Cost	3,871	13,050
Evangeline Parish IDB, Court Cost	3,611	11,019
City of Ville Platte, Fines	10,452	21,120
City of Ville Platte, Court Cost	297	658
Crime Victim Reparation Fund, Court Cost	753	2,423
Drug Abuse Education & Treatment, Court Cost	137	14
LA Commission of Law Enforcement, Court Cost	203	650
Ville Platte Police Department, Court Cost	12	54
State of LA Applied Technology, Court Cost	4	49
Treasurer of State of LA CMIS, Court Cost	299	965
LRS-HSCI, Court Cost	4	34
Evangeline Parish District Attorney, Fines	403	869
Evangeline Parish District Attorney, Court Cost	179	1,773
Supreme Court, Court Cost	47	156
Less Amounts Retained by Collecting Agency		
Collection fee for collecting/dispersing to others based on percentage of collection	-	-
Collection fee for collecting/dispersing to other based on fixed amount	-	-
Amount "self-disbursed" to collecting agency	-	-
Criminal Fines - Other	28,492	77,897
Less Disbursements to Individuals/3rd party collection or processing agencies:		
Civil fee refunds	3,592	5,115
Bond fee refunds	-	-
Restitution payments to individuals	980	-
Other disbursements to individuals	11,954	26,254
Payment to 3rd party collecting/processing agencies	<u>34,624</u>	<u>36,698</u>
Subtotal Disbursements/Retainage	<u>136,317</u>	<u>258,597</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 53,379</u>	<u>\$ 61,392</u>
Ending balance of "partial payments" collected but not disbursed	<u>\$ -</u>	<u>\$ -</u>
Other information:		
Ending balance of total amounts assessed but not yet collected	-	-
Total waivers during the fiscal period	-	-

See Independent Auditor's Report.

INTERNAL CONTROL AND COMPLIANCE

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



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

Retired

Harold Dupre, CPA - 1996
Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

Van L. Auld, CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Honorable Judge Gregory Vidrine
City Court of Ville Platte
Ville Platte, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Ville Platte, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City Court of Ville Platte's basic financial statements and have issued our report thereon dated November 24, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Court of Ville Platte's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Court of Ville Platte's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of Ville Platte'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 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses that we consider to be a significant deficiency as item 2021-1.

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The Honorable Judge Gregory Vidrine
City Court of Ville Platte
Page 2

Compliance and Other Matters

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

City Court of Ville Platte's Response to Finding

City Court of Ville Platte's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. City Court of Ville Platte's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Opelousas, Louisiana
November 24, 2021

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Schedule of Findings and Responses
For the Year Ended June 30, 2021

I. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the basic financial statements of the City Court of Ville Platte, Louisiana.
2. One significant deficiency and no material weakness relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instance of noncompliance relating to the audit of the financial statements was reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No management letter was issued.
5. There was no single audit requirement under Title 2 U.S. Code of Federal Regulations (Uniform Guidance).

II. FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2021-1 Segregation of Duties

Condition: Due to the small number of employees, the City Court did not have adequate segregation of functions within the accounting system.

Criteria: Accounting duties should be segregated among employees.

Cause: There are a small number of employees at City Court performing the daily operating activities.

Effect: Accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendation: A system of internal control should be established in order to mitigate the problem of having such a small number of employees performing the daily accounting functions.

Response: Due to the small size and nature of the entity and its staff, the recommended practice/procedure would be impractical.

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Schedule of Findings and Responses
For the Year Ended June 30, 2021

II. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

Contact Person: Judge Gregory Vidrine

COMPLIANCE AND OTHER MATTERS

N/A

CITY COURT OF VILLE PLATTE
Ville Platte, Louisiana

Schedule of Prior Year Findings
For the Year Ended June 30, 2021

SECTION I – Internal Control and Compliance

Internal Control

2020-1 Segregation of Duties

Unresolved

Compliance

None

SECTION II – Management Letter

None