

**CITY COURT OF LAFAYETTE, LOUISIANA**

**FINANCIAL REPORT**

**OCTOBER 31, 2020**

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## INDEPENDENT AUDITORS' REPORT

To The Honorable Michelle Odinet and  
The Honorable Doug Saloom  
City Judges  
Lafayette, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City Court of Lafayette, Louisiana, a component unit of the Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2020, and the related notes to financial statements, which collectively comprise the 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 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 of material misstatement.

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

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

### ***Basis for Qualified Opinion on Governmental Activities***

As explained in Note 1, the Court did not adopt the provisions of GASB 68 as amended by GASB 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68.*" These statements require the Court to recognize within the governmental activities financial statements net pension liabilities, deferred inflows and deferred outflows related to its participation in the Parochial Employees Retirement System of Louisiana, the Municipal Employees' Retirement System of Louisiana and the Louisiana State Employees' Retirement System, all cost-sharing, multiple employer defined benefit pension plans. The amount by which this departure would affect deferred outflows, liabilities, deferred inflows, net position and expenses of the governmental activities has not been determined.

### ***Qualified Opinion***

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on Governmental Activities" paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the City Court of Lafayette, as of October 31, 2020, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of City Court of Lafayette, Louisiana as of October 31, 2020, and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison information on pages 4 through 7 and pages 32 through 37 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 the schedule of proportionate share of the net pension liability and schedule of contributions that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court of Lafayette, Louisiana's basic financial statements. The schedule of compensation, benefits and other payments to agency head on page 40 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of compensation, benefits and other payments to agency head 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. The schedule of compensation, benefits and other payments to agency head has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits and other payments to agency head is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 14, 2021, on our consideration of City Court of Lafayette, 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 the effectiveness of the Court'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 City Court of Lafayette's internal control over financial reporting and compliance.



Lafayette, Louisiana  
April 14, 2021

CITY COURT OF LAFAYETTE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of City Court of Lafayette, Louisiana's (the "Court") financial performance provides an overview of the Court's financial activities for the year ended October 31, 2020. Please read it in conjunction with the Court's financial statements that follow.

I. FINANCIAL HIGHLIGHTS

The Court's net position decreased by \$354,415 or 5.4% as a result of this year's operations.

The Court's total program revenues were \$3,090,832 compared to \$3,075,340 last year, an increase of \$15,492 or .5%.

Total program expenses for the Court during the year ending October 31, 2020 were \$3,479,913, compared to \$3,252,623 during the year ending October 31, 2019, an increase of \$227,290 or 7.0%.

II. USING THIS ANNUAL REPORT

This report consists of a series of financial statements. The statement of net position and the statement of activities (pages 10 and 11) provide information about the Court's activities as a whole and present a longer-term view of the Court's finances. Fund financial statements start on page 14. These statements tell how the services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements by providing information about the Court's most significant funds. The remaining statements provide financial information about activities for which the Court acts solely as a trustee or agent for the benefit of those outside of the government.

A. REPORTING THE COURT AS A WHOLE

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

Our analysis of the Court as a whole begins on page 5. One of the most important questions asked about the Court's finances is, "Is the Court, as a whole, better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most commercial enterprises. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

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

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

B. REPORTING THE COURT'S MOST SIGNIFICANT FUNDS

I. FUND FINANCIAL STATEMENTS

The fund financial statements begin on page 14 and provide detailed information about the most significant funds, not the Court as a whole. The Court has also established other funds, which are for proceeds legally restricted to expenditures for special purposes.

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

C. THE COURT AS A TRUSTEE

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

III. REPORTING THE COURT AS A WHOLE

The following table reflects the condensed statement of net position for 2020, with comparative figures from 2019.

**TABLE I**  
CITY COURT OF LAFAYETTE, LOUISIANA  
CONDENSED STATEMENT OF NET POSITION  
October 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Assets:		
Current assets	\$4,105,873	\$ 4,274,300
Capital assets	<u>2,125,231</u>	<u>2,330,546</u>
Total assets	<u>\$6,231,104</u>	<u>\$ 6,604,846</u>
Liabilities:		
Current liabilities	\$ 7,233	\$ 26,560
Net position:		
Net investment in capital assets	\$2,125,231	\$ 2,330,546
Restricted	607,346	619,479
Unrestricted	<u>3,491,294</u>	<u>3,628,261</u>
Total net position	<u>\$6,223,871</u>	<u>\$ 6,578,286</u>
Total liabilities and net position	<u>\$6,231,104</u>	<u>\$ 6,604,846</u>



Net position of the Court's governmental activities decreased by \$354,415 or 5.4% over the prior year. Unrestricted net position, the part of net position that can be used to finance the Court's expenses without constraints or other legal requirements, decreased from \$3,628,261 at October 31, 2019 to \$3,491,294 at October 31, 2020.

The following table provides a summary of the change in net position for the year ended October 31, 2020, with comparative figures from 2019.

**TABLE II**  
**CITY COURT OF LAFAYETTE, LOUISIANA**  
**CHANGE IN NET POSITION**  
For the Years Ended October 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Revenues:		
Program revenues –		
Fees, fines, and charges for services and operating contributions	\$3,090,832	\$3,075,340
General revenues –		
Investment income	14,041	14,803
Other income	<u>20,625</u>	<u>5,216</u>
Total revenues	<u>\$3,125,498</u>	<u>\$3,095,359</u>
Expenses:		
General government	\$3,471,911	\$3,252,623
Loss on disposal of capital assets	<u>8,002</u>	<u>-</u>
Total expenses	\$3,479,913	\$3,252,623
Change in net position	\$ (354,415)	\$ (157,264)
Net position, beginning	<u>6,578,286</u>	<u>6,735,550</u>
Net position, ending	<u>\$6,223,871</u>	<u>\$6,578,286</u>

During the fiscal year ended October 31, 2020, program revenues increased by \$15,492 or approximately 0.5%.

Expenses, including depreciation expense of \$405,028 and \$297,994 at October 31, 2020 and 2019, respectively, increased by \$227,290 or approximately 7.0%.

#### IV. GENERAL FUND BUDGETARY HIGHLIGHTS

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

V. CAPITAL ASSETS

At October 31, 2020, the Court had \$2,125,231 invested in capital assets. This amount represents a net decrease of \$205,315 or 8.8% from last year. The net change was due to depreciation expense in the current year partially offset by new purchases.

VI. ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

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

VII. CONTACTING THE CITY COURT'S FINANCIAL MANAGEMENT

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

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

## CITY COURT OF LAFAYETTE, LOUISIANA

## STATEMENT OF NET POSITION

October 31, 2020

ASSETS	<u>Governmental Activities</u>
<b>CURRENT ASSETS</b>	
Cash	\$ 4,080,017
Due from agency funds	<u>25,856</u>
Total current assets	<u>\$ 4,105,873</u>
<b>CAPITAL ASSETS</b>	
Depreciable, net	<u>2,125,231</u>
Total assets	<u>\$ 6,231,104</u>
 <b>LIABILITIES AND NET POSITION</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ <u>7,233</u>
<b>NET POSITION</b>	
Net investment in capital assets	\$ 2,125,231
Restricted	607,346
Unrestricted	<u>3,491,294</u>
Total net position	<u>\$ 6,223,871</u>
Total liabilities and net position	<u>\$ 6,231,104</u>

See Notes to Financial Statements.

## CITY COURT OF LAFAYETTE, LOUISIANA

STATEMENT OF ACTIVITIES  
For the Year Ended October 31, 2020

<u>Function/Program:</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Fees, Fines and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Assets</u>
Governmental activities:				<u>Governmental</u>
General government -	<u>\$3,471,911</u>	<u>\$ 430,298</u>	<u>\$ 2,660,534</u>	<u>\$ (381,079)</u>
General revenues:				
Investment earnings				\$ 14,041
Other income				20,625
Loss on disposal of capital assets				<u>(8,002)</u>
Total general revenues and external appropriations				<u>\$ 26,664</u>
Change in net position				\$ (354,415)
Net position, beginning				<u>6,578,286</u>
Net position, ending				<u>\$ 6,223,871</u>

See Notes to Financial Statements.

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FUND FINANCIAL STATEMENTS



CITY COURT OF LAFAYETTE, LOUISIANA

BALANCE SHEET  
GOVERNMENTAL FUNDS

October 31, 2020

ASSETS	General Fund (Note 1)	Criminal Court Operating Fund	OWI Assessment Fund
Cash	\$ -	\$2,227,558	\$ 607,346
Due from agency funds	<u>-</u>	<u>1,194</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$2,228,752</u>	<u>\$ 607,346</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 4,796	\$ -
<b>FUND BALANCES</b>			
Restricted:			
Sobriety program	\$ -	\$ -	\$ 607,346
Assigned:			
Judicial expenditures	-	-	-
Criminal Court	<u>-</u>	<u>2,223,956</u>	<u>-</u>
Total fund balances	<u>\$ -</u>	<u>\$2,223,956</u>	<u>\$ 607,346</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$2,228,752</u>	<u>\$ 607,346</u>

See Notes to Financial Statements.

Judges' Fees Account - <u>Division A</u>	Judges' Fees Account - <u>Division B</u>	Total Governmental <u>Funds</u>
\$ 657,614 <u>12,318</u>	\$ 587,499 <u>12,344</u>	\$ 4,080,017 <u>25,856</u>
<u>\$ 669,932</u>	<u>\$ 599,843</u>	<u>\$ 4,105,873</u>
<u>\$ 1,186</u>	<u>\$ 1,251</u>	<u>\$ 7,233</u>
\$ - 668,746 <u>-</u>	\$ - 598,592 <u>-</u>	\$ 607,346 1,267,338 <u>2,223,956</u>
<u>\$ 668,746</u>	<u>\$ 598,592</u>	<u>\$ 4,098,640</u>
<u>\$ 669,932</u>	<u>\$ 599,843</u>	<u>\$ 4,105,873</u>

CITY COURT OF LAFAYETTE, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
October 31, 2020

Total fund balances for governmental funds	\$ 4,098,640
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 funds.	
Capital assets, net	<u>2,125,231</u>
Net position of governmental activities	<u>\$ 6,223,871</u>

See Notes to Financial Statements.

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CITY COURT OF LAFAYETTE, LOUISIANA

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

For the Year Ended October 31, 2020

	General Fund (Note 1)	Criminal Court Operating Fund	OWI Assessment Fund
<b>Revenues:</b>			
Intergovernmental	\$ 2,653,446	\$ 7,088	\$ -
Charge for services	-	303,264	12,911
Investment earnings	-	11,008	291
Other income	<u>-</u>	<u>17,209</u>	<u>-</u>
Total revenues	<u>\$ 2,653,446</u>	<u>\$ 338,569</u>	<u>\$ 13,202</u>
<b>Expenditures:</b>			
Current –			
General government	\$ 2,653,446	\$ 328,635	\$ 25,335
Capital outlay	<u>-</u>	<u>207,715</u>	<u>-</u>
Total expenditures	<u>\$ 2,653,446</u>	<u>\$ 536,350</u>	<u>\$ 25,335</u>
Net change in fund balance	\$ -	\$ (197,781)	\$ (12,133)
Fund balance, beginning	<u>-</u>	<u>2,421,737</u>	<u>619,479</u>
Fund balance, ending	<u>\$ -</u>	<u>\$2,223,956</u>	<u>\$ 607,346</u>

See Notes to Financial Statements.

<u>Judges' Fees Account - Division A</u>	<u>Judges' Fees Account - Division B</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 2,660,534
57,064	57,059	430,298
193	2,549	14,041
<u>1,558</u>	<u>1,858</u>	<u>20,625</u>
<u>\$ 58,815</u>	<u>\$ 61,466</u>	<u>\$ 3,125,498</u>
\$ 32,102	\$ 27,365	\$ 3,066,883
<u>-</u>	<u>-</u>	<u>207,715</u>
<u>\$ 32,102</u>	<u>\$ 27,365</u>	<u>\$ 3,274,598</u>
\$ 26,713	\$ 34,101	\$ (149,100)
<u>642,033</u>	<u>564,491</u>	<u>4,247,740</u>
<u>\$ 668,746</u>	<u>\$ 598,592</u>	<u>\$ 4,098,640</u>

## CITY COURT OF LAFAYETTE, 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 October 31, 2020

Net change in fund balances – total governmental funds \$ (149,100)

The change in net position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and is reported as depreciation expense.

Capital outlay	\$ 207,715	
Loss on disposal	(8,002)	
Depreciation expense	<u>(405,028)</u>	<u>(205,315)</u>

Changes in net position of governmental activities \$ (354,415)

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 October 31, 2020

ASSETS	Civil Court Operating Fund	Court Cost Bond Fund	Total Agency Funds
Cash held in trust	<u>\$1,117,126</u>	<u>\$119,297</u>	<u>\$1,236,423</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 13,806	\$ -	\$ 13,806
Attorney's deposits	1,077,464	-	1,077,464
Bonds posted	-	119,297	119,297
Due to other funds	<u>25,856</u>	<u>-</u>	<u>25,856</u>
Total liabilities	<u>\$1,117,126</u>	<u>\$119,297</u>	<u>\$1,236,423</u>

See Notes to Financial Statements.



## CITY COURT OF LAFAYETTE, LOUISIANA

### NOTES TO FINANCIAL STATEMENTS

#### Note 1. Summary of Significant Accounting Policies

The financial statements of City Court of Lafayette, Louisiana (the "Court"), are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Court's accounting policies are described below.

#### Reporting entity:

Included in the financial statements are all funding activities of the City Court of Lafayette, a component unit of Lafayette City-Parish Consolidated Government, including funding provided by the Lafayette City-Parish Consolidated Government which is also reported as departmental expenditures in the financial statements of that entity.

The City Marshal's office is administered by a separately elected City Marshal. These financial statements do not include separate funds received and administered directly by the City Marshal or by the Lafayette City-Parish Consolidated Government on behalf of the City Marshal's office.

#### Basis of presentation:

*Government-wide Statements:* The statement of net position and the statement of activities display information about the Court as a whole. These statements include the financial activities of the overall government, except for fiduciary activities. Governmental activities are generally financed through intergovernmental revenues and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the 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 fines paid by the recipients of goods or services offered by the programs, and (b) contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the Court's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

#### The Court reports the following major governmental funds:

*General Fund:* The normal operating expenditures of the Court are the responsibility of the Lafayette City-Parish Consolidated Government and are included in the General Fund of that entity. The applicable portion of the financial report of that entity is reproduced for this report with offsetting appropriations shown as intergovernmental revenues. In addition, on-behalf payments made by the State for the Judges' salaries are reported in this fund.

## NOTES TO FINANCIAL STATEMENTS

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

*OWI Assessment Fund:* Revenues of this fund are derived from assessments levied in court cases to support the sobriety program and are transferred to that program as needed.

*Judges' Fees Account - Division A:* This fund is used to account for fees allocated to the Division A judge from civil cases. Resources of this fund are used by the judge as discretionary funds for payment of court related costs.

*Judges' Fees Account - Division B:* This fund is used to account for fees allocated to the Division B judge from civil cases. Resources of this fund are used by the judge as discretionary funds for payment of court related costs.

Additionally, the Court reports the following fund type:

*Agency Funds:* These funds account for monies held (bonds posted) by plaintiffs to cover estimated court costs in connection with criminal and civil suits. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

Basis of accounting:

*Government-wide Financial Statements:* The government-wide financial statements are reported using the economic resources measurement focus, using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

*Governmental Fund Financial Statements:* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. All other receivables collected within 60 days after year-end are considered available and recognized as revenue of the current year. Expenditures are recorded when the related fund liability is incurred. General capital asset acquisitions are reported as expenditures in governmental funds. Interest revenue is susceptible to accrual. Court costs are not susceptible to accrual because generally they are not measurable until received in cash.

*Fiduciary Fund Financial Statements:* Fiduciary funds are accounted for on the accrual basis of accounting.

Capital assets:

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

## NOTES TO FINANCIAL STATEMENTS

The Court's purchases of capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their fair value at the date of donation. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful lives by type of asset are as follows:

	<u>Years</u>
Building improvements	10 - 15
Equipment	5 - 15
Land improvements	25
Software	3 - 10

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

### Defined benefit multi-employer pension plans:

Generally accepted accounting principles require the Court to recognize the difference between the actuarial total pension liability and the fair value of the legally restricted plan assets related to its participation in the Parochial Employees Retirement System of Louisiana, the Municipal Employees' Retirement System of Louisiana and the Louisiana State Employees' Retirement System, all cost-sharing, multiple employer defined benefit pension plans, as a net pension liability on the statement of net position. In addition, the Court is required to recognize its share of the deferred outflows and deferred inflows associated with its participation in the plans. However, because the Court employees participate under the umbrella of Lafayette Consolidated Government (of which they are a component unit), their share of the net pension liability, deferred inflows and outflows are included in the Lafayette Consolidated Government amounts. Information specific to the Court needed to implement these accounting requirements is not readily available. As such, the Court did not apply the provisions as required by generally accepted accounting principles. Information related to participation in these retirement plans can be found in the financial statements of Lafayette Consolidated Government as of October 31, 2020, which includes the City Court of Lafayette.

### Equity classifications:

#### Government-wide statements -

Net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulation of other governments.

The government-wide statement of net position reports \$607,346 of restricted net position all of which is restricted by enabling legislation.

## NOTES TO FINANCIAL STATEMENTS

### Fund financial statements –

In accordance with GASB Statement 54, “Fund Balance Reporting and Governmental Fund Type Definitions,” the Court classifies fund balances in order to make the nature and extent of the constraints placed on the Court’s fund balances more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable fund balance** - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- **Restricted fund balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- **Committed fund balance** - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- **Assigned fund balance** - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- **Unassigned fund balance** - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The Court establishes (and modifies or rescinds) fund balance commitments. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund (such as for special incentives). Assigned fund balance is established by the Court through adoption or amendment of the budget as intended for specific purpose (such as the purchase of fixed assets, construction, debt service, or for other purposes).

Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned.

The Court first utilizes restricted resources to finance qualifying activities. Unrestricted resources are used in the following order: committed, assigned and then unassigned.

### Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## NOTES TO FINANCIAL STATEMENTS

### Custodial credit risk:

#### Deposits –

The Court is exposed to custodial credit risk as it relates to their deposits with financial institutions. The Court's policy to ensure there is no exposure to this risk is to require each financial institution to pledge their own securities to cover any amount in excess of Federal Depository Insurance Coverage. These securities must be pledged in the Court's name. At October 31, 2020, the Court had total bank deposits with a carrying value of \$4,080,017 and a bank balance of \$5,621,491. Of the bank balance, \$1,250,000 was secured by federal deposit insurance and the remainder by pledged securities held by custodial banks in the name the fiscal agent bank (GASB Category 3).

### Interfund receivables and payables:

Short-term cash borrowings between funds are considered temporary in nature. These are reported as "due to/from other funds."

### Upcoming pronouncements:

In January 2017 the Governmental Accounting Standards Board (GASB) issued GASB Statement 84, "Fiduciary Activities". The objective of this statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. The statement establishes standards of accounting and financial reporting for fiduciary activities and defines activities which meet the definition of a fiduciary activity. The Court currently has two agency type funds that fall within the scope of this statement. This statement requires a statement of fiduciary net position along with a statement of changes in fiduciary net position for custodial funds which replace agency funds under the statement. This statement was originally effective for reporting periods beginning after December 15, 2018. However in May 2020, the GASB issued GASB Statement 95, "Postponement of the Effective Dates of Certain Authoritative Guidance". The objective of GASB Statement 95 was to provide temporary relief to governments in light of the COVID-19 pandemic. This statement postponed the effective dates of certain provisions contained in specific GASB statements by one year and included GASB Statement 84. As such the provisions of GASB Statement 84 are effective, after revision, for reporting periods beginning after December 15, 2019. The Court expects to adopt these provisions next year which will result in changes to the manner in which the activities of fiduciary funds are presented within the basic financial statements.

### Note 2. Interfund Balances

Interfund balances at October 31, 2020 consist of the following:

	<u>Receivable</u>	<u>Payable</u>
<b>Major Governmental Funds:</b>		
Judges' Fees Account – Division A	\$ 12,318	\$ -
Judges' Fees Account – Division B	12,344	-
Criminal Court Operating	1,194	-
Agency Funds	-	<u>25,856</u>
 Total interfund balances	 <u>\$ 25,856</u>	 <u>\$ 25,856</u>

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Employee Retirement Systems

Substantially, all Court employees participate in one of the following retirement systems. Retirement contributions to these plans are made by the Lafayette Consolidated Government through their general fund on behalf of the Court.

#### Municipal Employees' Retirement Systems (MERS)

##### Plan description:

Some of the Court's employees participate in the MERS, a multiple employer, cost-sharing pension plan established by the Louisiana Legislature. Employees are eligible to retire under Plan A of the System at age 60 with 10 years of creditable service, or at any age with 25 years of creditable service. Monthly benefits consist of 3% of a member's final compensation, multiplied by years of service with certain limitations. The System also provides disability and survivor benefits. All benefits are established by State statute. MERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809.

##### Funding policy:

Plan members were required to contribute 9.50% until June 30, 2020, and then 10.0% thru October 31, 2020, of their annual covered salary to the plan and the Court is required to contribute at an actuarially determined rate. The employer rate was 27.75% thru June 30, 2020 and 29.50% from July 1 to October 31, 2020. The contribution requirements of plan members and the Court are established by statute. The Court's contribution to MERS for the years ended October 31, 2020, 2019 and 2018 were \$252,630, \$224,335 and \$164,266, respectively, equal to the required contribution for the year.

#### Parochial Employees' Retirement System (PERS)

##### Plan description:

The majority of employees of the Court participate in the PERS of Louisiana, a multiple-employer, cost-sharing pension plan. Members of the plan hired prior to January 1, 2007 may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, with 10 years of service at age 60, and with seven years of service at age 65. Members of the plan hired January 1, 2007 and later may retire with 30 years of creditable service at age 55, 10 years of service at age 62, and with seven years of service at age 67. The retirement allowance is equal to 3% of the member's final average compensation multiplied by their years of creditable service. Final average compensation shall be defined as the average of the highest consecutive 36 months salary for members hired prior to January 1, 2007. For members hired January 1, 2007 and later, final average compensation shall be defined as the average of the highest consecutive 60 months salary. The System also provides disability and survivor benefits. Benefits are established by State statute. PERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898.

## NOTES TO FINANCIAL STATEMENTS

### Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Court is required to contribute at an actuarially determined rate. The rate was 12.25% in 2020 and 2019. The contribution requirements of plan members and the Court are established by statute. The Court's contribution to PERS for the years ended October 31, 2020, 2019 and 2018 were \$49,823, \$47,086 and \$37,172, respectively, equal to the required contribution for the year.

### Louisiana State Employees' Retirement System (LASERS)

#### Plan description:

Two City Court judges participate in the Louisiana State Employees' Retirement System, a multiple-employer, cost-sharing pension plan established by the Louisiana Legislature. Members of the Judicial Plan may either participate in the Deferred Retirement Option Plan (DROP) or retire. Members have two available windows in which to participate in DROP, one resulting from the Judicial Plan and the other from the Regular Plan. Under the Judicial Plan, members of the System may retire at age 70 without regard to the number of years of creditable service as a judge, at age 55 with 12 years of creditable service as a judge, at age 50 with 20 years of creditable service (at least 12 years of which were as a judge), and at age 65 with 10 years of creditable service as a judge. In addition, any person who has accumulated a total of 18 years of creditable service as a judge can retire without regard to age. When a member has earned benefits equal to 100% of his average compensation, no further contribution is required by the member. The employer, however, must continue to pay to the System the employer's contribution. The System also provides disability and survivor benefits. Benefits are established by State statute. Under the Regular Plan, members of the plan hired on or before June 30, 2006 may retire with 30 years of creditable service regardless of age, with 25 years of service at age 55, and with 10 years of service at age 60. In addition, a person who has accumulated a total of 20 years of creditable service can retire without regard to age, exclusive of military service and unused annual and sick leave, subject to their benefits being actuarially reduced as provided by statute. Members of the plan hired on or after July 1, 2006 may retire with five years of creditable service at age 65. In addition, a person who has accumulated a total of 20 years of creditable service can retire without regard to age, exclusive of military service and unused annual and sick leave, subject to their benefits being actuarially reduced as provided by statute. LASERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana 70804.

#### Funding policy:

Plan members are required to contribute 11.50% of their annual covered salary to the plan and the Court is required to contribute at an actuarially determined rate. The Court contributed 42.40% through June 30, 2020 and 42.50% from July 1 to October 31, 2020. The contribution requirements of plan members and the Court are established by statute. The Court's contribution to LASERS for the years ended October 31, 2020, 2019 and 2018 were \$82,149, \$84,783, and \$83,133, respectively, equal to the required contribution for the year.

As explained in Note 1, further information regarding these plans can be found in the Lafayette Consolidated Government's report as of October 31, 2020.

NOTES TO FINANCIAL STATEMENTS

Note 4. Capital Assets

The amount of capital assets reported in the Lafayette City-Parish Consolidated Government's October 31, 2020 government-wide financial statements related to the Court is as follows:

	<u>Costs</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Land	\$ 396,768	\$ -	\$ 396,768
Buildings	3,438,675	(2,222,861)	1,215,814
Equipment	<u>1,056,620</u>	<u>(308,867)</u>	<u>747,753</u>
	<u>\$ 4,892,063</u>	<u>\$ (2,531,728)</u>	<u>\$ 2,360,335</u>

In addition, the Court purchases some of its own capital assets with Court funds. The Court accounts for these in its basic financial statements.

Capital assets activity for the year ended October 31, 2020 was as follows:

	<u>Balance 10/31/19</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 10/31/20</u>
Governmental activities:				
Capital assets not being depreciated –				
Work in progress	\$ 898,254	\$ -	\$ (898,254)	\$ -
Capital assets being depreciated –				
Building improvements	\$ 754,863	\$ 12,295	\$ -	\$ 767,158
Equipment	2,654,594	1,093,674	(25,640)	3,722,628
Land improvements	<u>17,759</u>	<u>-</u>	<u>-</u>	<u>17,759</u>
Total capital assets being depreciated	<u>\$ 3,427,216</u>	<u>\$ 1,105,969</u>	<u>\$ (25,640)</u>	<u>\$ 4,507,545</u>
Less accumulated depreciation for –				
Building improvements	\$ (423,308)	\$ (53,879)	\$ -	\$ (477,187)
Equipment	(1,562,901)	(350,439)	17,638	(1,895,702)
Land improvements	<u>(8,715)</u>	<u>(710)</u>	<u>-</u>	<u>(9,425)</u>
Total accumulated depreciation	<u>\$(1,994,924)</u>	<u>\$ (405,028)</u>	<u>\$ 17,638</u>	<u>\$(2,382,314)</u>
Total capital assets being depreciated, net	<u>\$ 1,432,292</u>	<u>\$ 700,941</u>	<u>\$ (8,002)</u>	<u>\$ 2,125,231</u>
Governmental activities capital assets, net	<u>\$ 2,330,546</u>	<u>\$ 700,941</u>	<u>\$ (906,256)</u>	<u>\$ 2,125,231</u>



## NOTES TO FINANCIAL STATEMENTS

Depreciation expense was charged as follows:

Governmental activities:

General government

\$ 405,028

### Note 5. On-Behalf Payments for Salaries and Benefits

In accordance with GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, the Court reports in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana to the City Court Judges and salary and fringe benefits payments made by the Lafayette City-Parish Consolidated Government to the Judges and the Court's employees. Supplementary salary payments are made by the State directly to the City Court Judges and from the Lafayette City-Parish Consolidated Government to the Judges and Court's employees. The Court is not legally responsible for these salary and benefit supplements. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the State and the Lafayette City-Parish Consolidated Government. For the fiscal year ended October 31, 2020, the State and Lafayette City-Parish Consolidated Government paid \$2,312,615 in salary and benefit payments to the City Court Judges and the City Court's employees. These are reported in the General Fund expenditures.

### Note 6. Coronavirus Pandemic

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures of certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many countries. From March 16, 2020 to June 1, 2020, the Court was closed to the public resulting in a decrease in revenues during this period. It is unknown how long these conditions will last and what the complete financial effect will be to the Court. Additionally, it is reasonably possible that estimates made in the financial statements have been, or will be, materially and adversely impacted in the near term as a result of these conditions.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF LAFAYETTE, LOUISIANA  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND  
 For the Year Ended October 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues:				
Intergovernmental	\$2,613,865	\$2,613,311	\$2,653,446	\$ 40,135
Expenditures:				
Current –				
General government	<u>2,613,865</u>	<u>2,613,311</u>	<u>2,653,446</u>	<u>(40,135)</u>
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Notes to Budgetary Comparison Schedules.

## CITY COURT OF LAFAYETTE, LOUISIANA

BUDGETARY COMPARISON SCHEDULE  
 CRIMINAL COURT OPERATING FUND  
 For the Year Ended October 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Charge for service	\$ 360,000	\$ 303,264	\$ 303,264	\$ -
Intergovernmental	10,000	7,025	7,088	63
Investment earnings	12,000	11,012	11,008	(4)
Other income	<u>450</u>	<u>16,883</u>	<u>17,209</u>	<u>326</u>
<b>Total revenues</b>	<b><u>\$ 382,450</u></b>	<b><u>\$ 338,184</u></b>	<b><u>\$ 338,569</u></b>	<b><u>\$ 385</u></b>
<b>Expenditures:</b>				
<b>Current –</b>				
<b>General government:</b>				
Auto expenses and lease	\$ 8,706	\$ 8,958	\$ 9,024	\$ (66)
Interpreter services	-	-	10,053	(10,053)
Office	101,681	140,847	151,757	(10,910)
Professional services	25,000	33,550	33,550	-
Repairs and maintenance	21,500	30,941	38,792	(7,851)
Security monitoring	3,700	4,965	4,965	-
Temporary judges' fees	21,000	10,983	10,983	-
Travel and seminars	16,000	4,595	4,581	14
Uniform fees	13,000	2,253	2,253	-
Volumes, dues, and subscriptions	45,000	46,322	46,322	-
Witness fees	5,000	2,095	2,755	(660)
Salary adjustments	13,020	13,019	13,019	-
Other	128	581	581	-
<b>Capital outlay</b>	<u>100,000</u>	<u>252,029</u>	<u>207,715</u>	<u>44,314</u>
<b>Total expenditures</b>	<b><u>\$ 373,735</u></b>	<b><u>\$ 551,138</u></b>	<b><u>\$ 536,350</u></b>	<b><u>\$ 14,788</u></b>
<b>Net change in fund balance</b>	<b>\$ 8,715</b>	<b>\$ (212,954)</b>	<b>\$ (197,781)</b>	<b>\$ 15,173</b>
<b>Fund balance, beginning</b>	<u>2,423,320</u>	<u>2,421,737</u>	<u>2,421,737</u>	<u>-</u>
<b>Fund balance, ending</b>	<b><u>\$2,432,035</u></b>	<b><u>\$2,208,783</u></b>	<b><u>\$2,223,956</u></b>	<b><u>\$ 15,173</u></b>

See Notes to Budgetary Comparison Schedules.

## CITY COURT OF LAFAYETTE, LOUISIANA

## BUDGETARY COMPARISON SCHEDULE

## OWI ASSESSMENT FUND

For the Year Ended October 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues:</b>				
Charges for service	\$ 19,200	\$ 12,911	\$ 12,911	\$ -
Investment income	<u>320</u>	<u>291</u>	<u>291</u>	<u>-</u>
Total revenues	<u>\$ 19,520</u>	<u>\$ 13,202</u>	<u>\$ 13,202</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Current –				
General government	<u>\$ 25,414</u>	<u>\$ 25,335</u>	<u>\$ 25,335</u>	<u>-</u>
Net change in fund balance	\$ (5,894)	\$ (12,133)	\$ (12,133)	\$ -
Fund balance, beginning	<u>619,479</u>	<u>619,479</u>	<u>619,479</u>	<u>-</u>
Fund balance, ending	<u>\$ 613,585</u>	<u>\$ 607,346</u>	<u>\$ 607,346</u>	<u>\$ -</u>

See Notes to Budgetary Comparison Schedules.

## CITY COURT OF LAFAYETTE, LOUISIANA

 BUDGETARY COMPARISON SCHEDULE  
 JUDGES' FEES ACCOUNT – DIVISION A  
 For the Year Ended October 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for service	\$ 65,000	\$ 57,064	\$ 57,064	\$ -
Investment earnings	350	193	193	-
Other income	<u>-</u>	<u>1,559</u>	<u>1,558</u>	<u>(1)</u>
Total revenues	<u>\$ 65,350</u>	<u>\$ 58,816</u>	<u>\$ 58,815</u>	<u>\$ (1)</u>
<b>Expenditures:</b>				
Current –				
General government:				
Auto expenses and lease	\$ 10,036	\$ 10,264	\$ 10,329	\$ (65)
Office	2,000	4,400	4,400	-
Telephone	3,500	3,040	3,209	(169)
Travel and seminars	11,000	6,728	5,075	1,653
Volumes, dues, and subscriptions	1,150	1,869	1,869	-
Security monitoring	648	647	593	54
Salary adjustments	-	3,753	3,753	-
Other	205	2,874	2,874	-
Capital outlay	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 31,539</u>	<u>\$ 33,575</u>	<u>\$ 32,102</u>	<u>\$ 1,473</u>
Net change in fund balance	\$ 33,811	\$ 25,241	\$ 26,713	\$ 1,472
Fund balance, beginning	<u>642,487</u>	<u>642,033</u>	<u>642,033</u>	<u>-</u>
Fund balance, ending	<u>\$ 676,298</u>	<u>\$ 667,274</u>	<u>\$ 668,746</u>	<u>\$ 1,472</u>

See Notes to Budgetary Comparison Schedules.

## CITY COURT OF LAFAYETTE, LOUISIANA

 BUDGETARY COMPARISON SCHEDULE  
 JUDGES' FEES ACCOUNT – DIVISION B  
 For the Year Ended October 31, 2020

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues:</b>				
Charges for service	\$ 65,000	\$ 57,059	\$ 57,059	\$ -
Investment earnings	2,365	2,549	2,549	-
Other income	-	1,858	1,858	-
Total revenues	<u>\$ 67,365</u>	<u>\$ 61,466</u>	<u>\$ 61,466</u>	<u>\$ -</u>
<b>Expenditures:</b>				
Current –				
General government:				
Auto expenses and lease	\$ 10,303	\$ 9,946	\$ 9,948	\$ (2)
Office	1,000	7,507	7,507	-
Telephone	1,800	1,738	1,736	2
Travels and seminars	12,500	4,638	2,865	1,773
Uniform fees	-	219	155	64
Volumes, dues, and subscriptions	600	754	754	-
Security monitoring	648	623	647	(24)
Salary adjustments	-	3,753	3,753	-
Capital outlay	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 29,851</u>	<u>\$ 29,178</u>	<u>\$ 27,365</u>	<u>\$ 1,813</u>
Net change in fund balance	\$ 37,514	\$ 32,288	\$ 34,101	\$ 1,813
Fund balance, beginning	<u>564,801</u>	<u>564,491</u>	<u>564,491</u>	<u>-</u>
Fund balance, ending	<u>\$ 602,315</u>	<u>\$ 596,779</u>	<u>\$ 598,592</u>	<u>\$ 1,813</u>

See Notes to Budgetary Comparison Schedules.

CITY COURT OF LAFAYETTE, LOUISIANA

NOTES TO BUDGETARY COMPARISON SCHEDULES

Note 1. Budgets and Budgetary Accounting

The budget for General Fund operations is adopted by the Lafayette City-Parish Consolidated Government for its appropriations in accordance with its budgetary regulations and on a basis consistent with generally accepted accounting principles.

Budgets for the special revenue funds are adopted on a basis consistent with generally accepted accounting principles. Budgets are prepared by the Court administrative staff and approved by the City Judges. Revisions to the budget after its original adoption must be approved by the City Judges.

All budget appropriations lapse at year end. The budgets presented are the original adopted and final amended budgets.

Note 2. Stewardship, Compliance and Accountability

Excess of Expenditures over Appropriations. The following individual funds had actual expenditures in excess of appropriations for the year ended October 31, 2020:

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Excess</u>
General Fund	<u>\$2,613,865</u>	<u>\$2,613,311</u>	<u>\$2,653,446</u>	<u>\$ (40,135)</u>



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OTHER SUPPLEMENTARY INFORMATION

CITY COURT OF LAFAYETTE, LOUISIANA  
 SCHEDULE OF COMPENSATION, BENEFITS AND OTHER  
 PAYMENTS TO AGENCY HEAD  
 For the Year Ended October 31, 2020

Agency Head: Judge Douglas Saloom

Purpose:	
Salary	\$ 105,559
Benefits –	
Insurance	10,462
Retirement	37,390
Professional liability insurance	3,925
Vehicle provided by government	1,220
Security	543
Cell phone	1,737
Dues	754
Per diem	236
Registration fees	1,325
Conference travel	<u>1,382</u>
	<u>\$ 164,533</u>

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

To The Honorable Michelle Odinet and  
The Honorable Doug Saloom  
City Judges  
Lafayette, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of City Court of Lafayette, Louisiana, a component unit of the Lafayette City-Parish Consolidated Government as of and for the year ended October 31, 2020, and the related notes to financial statements, which collectively comprise the Court's basic financial statements and have issued our report thereon dated April 14, 2021.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, 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 purpose 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Court'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 the 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.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Court's 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 Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "Bernard L. L. L.", is positioned above the typed text.

Lafayette, Louisiana  
April 14, 2021

## CITY COURT OF LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST  
Year Ended October 31, 2020

We have audited the financial statements of City Court of Lafayette, Louisiana, as of and for the year ended October 31, 2020, and have issued our report thereon April 14, 2021. 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 October 31, 2020 resulted in qualified opinion on the government-wide (governmental activities) financial statements and an unmodified opinion on the fund financial statements.

## Section I. Summary of Auditors' Reports

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

## Internal Control

Material weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Control deficiencies identified that are not considered to be material weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
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## Compliance

Compliance material to financial statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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## Section II. Financial Statement Findings

None

CITY COURT OF LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR FINDINGS  
For the Year Ended October 31, 2020

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

None.

Section II. Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III. Management Letter

The prior year's report did not include a management letter.