

City Court of Monroe
Monroe, Louisiana

Basic Financial Statements with Independent Auditors' Report
As of and for the Year Ended April 30, 2021
With Supplemental Information



CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

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CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
BASIC FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

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Independent Auditors' Report

City Court of Monroe
Monroe, Louisiana

Report on the Financial Statements

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 Monroe, a component unit of the City of Monroe, Louisiana, as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the City Court of Monroe's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Monroe as of April 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 management's discussion and analysis and budgetary comparison information on pages 4-8 and 24-25 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 the auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court of Monroe's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Heads, shown on page 31, and the Justice System Funding Schedules for Receiving Entities and for Collecting/Disbursing Entities, shown on pages 32-34, are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules are the responsibility of management. The Justice System Funding Schedules are presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session. Section 1 of the Schedule of Compensation, Benefits and Other Payments to Agency Heads and the Justice System Funding Schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Section 1 of the Schedule of Compensation, Benefits, and Other Payments to Agency Heads and the Justice System Funding Schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Section II of the Schedule of Compensation, Benefits, and Other Payments to Agency Heads shown on page 31 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2021, on our consideration of City Court of Monroe'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 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 Monroe's internal control over financial reporting and compliance.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 8, 2021

Management's Discussion and Analysis

CITY COURT OF MONROE
MONROE, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

Our discussion and analysis of the City Court of Monroe's (the "City Court") financial performance provides an overview of the City Court's financial activities as of and for the fiscal year ended April 30, 2021. Please read it in conjunction with the City Court's financial statements, which begin on page 9.

FINANCIAL HIGHLIGHTS

The City Court's net position decreased by \$27,279 or 3.03%.

The City Court's total program revenues were \$299,015 in 2021 compared to \$241,747 in 2020.

During the year ended April 30, 2021, the City Court had total expenses, excluding depreciation of \$1,808,101, of which \$1,478,508 was funded by the City of Monroe.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 9 and 10) provide information about the activities of the City Court as a whole. Fund financial statements start on page 9. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City Court's operations in more detail than the government-wide statements by providing information about the City Court's most significant funds. The remaining statements provide financial information about activities for which the City Court acts solely as a trustee or agent for the benefit of those outside of the City Court. The City Court judges are independently elected officials. However, the City Court is fiscally dependent on the City of Monroe for office space, courtrooms, and related utility costs, as well as substantially all funding of salary and related employee benefit costs. Because the City Court is fiscally dependent on the City of Monroe, the City Court was determined to be a component unit of the City of Monroe. The accompanying financial statements present information only on the funds maintained by the City Court.

Reporting the Funds Maintained by the City Court as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the funds maintained by the Court as a whole begins on page 5. One of the most important questions asked about the City Court's finances is "is the City 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 funds maintained by the City 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 private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position and the Statement of Activities (Continued)

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

In the Statement of Net Position and the Statement of Activities, we record the funds maintained by the City Court as governmental activities:

Governmental activities – all of the expenses paid from the funds maintained by the City Court are reported here which consist primarily of certain materials and supplies, travel, repairs and maintenance and other program services. These represent expenses not paid out of the City of Monroe's budget for judicial expenses. Fines, fees for services, and interest income finance most of these activities.

Reporting the Most Significant Funds Maintained by the City Court

Our analysis of the major funds maintained by the City Court begins on page 6. The fund financial statements begin on page 9 and provide detailed information about the most significant funds maintained by the City Court. The City Court's governmental funds use the following accounting approaches:

Governmental funds – All of the City Court's expenses are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City Court's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain City Court expenses. 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 a reconciliation disclosed in the notes to the financial statements.

The City Court as Trustee

The City Court is the trustee, or fiduciary, for its civil division and traffic violation bureau funds. All of the City Court's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 11. We exclude these activities from the City Court's other financial statements because the City Court cannot use these assets to finance its operations. The City Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE FUNDS MAINTAINED BY THE CITY COURT AS A WHOLE

The City Court’s total net position changed from a year ago, decreasing from \$900,685 to \$873,406. Our analysis below will focus on key elements of the total governmental funds for the years ended April 30, 2021 and 2020.

**Table 1
Net Position**

	Governmental Activities		
	2021	2020	Difference
Current assets	\$ 828,597	\$ 850,747	\$ (22,150)
Capital assets, net of accumulated depreciation	77,898	104,035	(26,137)
Total assets	906,495	954,782	(48,287)
Current liabilities	33,089	54,097	(21,008)
Noncurrent liabilities	-	-	-
Total liabilities	33,089	54,097	(21,008)
Net position:			
Net investment in capital assets	77,898	104,035	(26,137)
Unrestricted	795,508	796,650	(1,142)
Total net position	\$ 873,406	\$ 900,685	\$ (27,279)

Net position of the funds maintained by the City Court’s governmental activities decreased by \$27,279 or 3.03%. Unrestricted net position, the part of net position that can be used to finance City Court expenses without constraints or other legal requirements decreased by \$1,142 from \$796,650 at April 30, 2020, to \$795,508 at April 30, 2021.

**Table 2
Change in Net Position**

	Governmental Activities		
	2021	2020	Difference
Revenues:			
Program revenues:			
Charges for services, fines, fees, & forfeitures	\$ 299,015	\$ 241,747	\$ 57,268
Grant and interest income	29,436	25,448	3,988
Intergovernmental - City of Monroe	1,478,508	1,590,722	(112,214)
Total revenues	1,806,959	1,857,917	(50,958)

Table 2
Change in Net Position

	Governmental Activities		Difference
	2021	2020	
Expenses:			
Personal Services and Benefits	1,507,645	1,645,027	(137,382)
Operating Services	259,342	282,981	(23,639)
Materials and Supplies	33,655	24,506	9,149
Interest	-	-	-
Conferences, CLE, and Mileage	7,459	66,568	(59,109)
Depreciation	26,137	26,457	(320)
Total Expenses	<u>1,834,238</u>	<u>2,045,539</u>	<u>(211,301)</u>
Increase(Decrease) in Net Position	<u>\$ (27,279)</u>	<u>\$ (187,622)</u>	<u>\$ 160,434</u>

For the funds maintained by the City Court, total revenues for 2021 decreased by \$50,958 (2.7%) as compared to total revenues in 2020, which was due primarily to an decrease in on-behalf payments from the City of Monroe in the amount of \$112,214. For the funds maintained by the City Court, program revenues increased by \$57,268 (23.7%) from program revenue in 2020 of \$241,747 to program revenue of \$299,015 in 2021. The total expenses of the City Court decreased by \$211,301 (10.3%). The portion of the expenses paid by the City Court out of its own funds decreased by \$99,087 (21.8%) from \$454,817 to \$355,730 mainly due to travel decreases.

FUNDS MAINTAINED BY THE CITY COURT

For the funds maintained by the City Court, the governmental funds (as presented on page 9) reported a combined fund balance of \$795,508, which is a decrease of \$1,142 from last year. The City Court's unassigned fund balance decreased \$6,143 from 2020 to 2021. Program revenues increased by \$57,268 and the amount of funding provided by the City of Monroe decreased by \$112,214, respectively, from the prior year. Expenditures paid out of the City Court's own funds decreased by \$85,102 from \$414,695 in 2020 to \$329,593 in 2021.

Budgetary Highlights

For the funds maintained by the City Court, a formal budget in accordance with state law is adopted and amended as deemed to be necessary throughout the year. The budget does not include the amounts budgeted by the City of Monroe for the City Court. Total actual revenues were more than the final budgeted revenues by \$113,761. Unfavorable variances between actual and budgeted revenues occurred mainly in court costs and civil fees but was offset by the grant revenue. The total actual expenditures were less than the total final budgeted expenditures by \$6,721, with only a small unfavorable variance in personal services. Final budgeted revenues decreased \$56,510 from the original budgeted revenues, primarily due to a decrease in court costs and civil fees and other charges for services. Total expenditures per the final budget were less than the total expenditures per the original budget by \$117,986.

CAPITAL ASSETS

At April 30, 2021, the City Court had invested \$573,851 in capital assets from those funds maintained by the City Court. Accumulated depreciation on capital assets totaled \$495,953 at April 30, 2021.

**Table 3
Capital Assets
April 30, 2021 and 2020**

	<u>2021</u>	<u>2020</u>
Computer equipment	\$ 398,687	\$ 398,687
Equipment	118,325	118,325
Improvements	45,156	45,156
Furniture	<u>11,683</u>	<u>11,683</u>
Total Depreciable Property	573,851	573,851
Less Accumulated Depreciation	<u>(495,953)</u>	<u>(469,816)</u>
Capital Assets, Net of Accumulated Depreciation	<u>\$ 77,898</u>	<u>\$ 104,035</u>

More detailed information about the capital assets is presented in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS

The City Court’s elected judges and appointed officials considered many factors when setting the fiscal year 2021 budget. The amount available for appropriation in governmental funds is expected to approximate \$199,700 in 2022, and budgeted expenditures are estimated to be \$397,200. The City Court does not expect to have any material changes in its operations for the fiscal year ending April 30, 2022.

CONTACTING THE CITY COURT’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the City Court and to show the City Court’s accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Monroe City Court’s office at 600 Calypso Street, Monroe, Louisiana 71201.

Judge Tammy D. Lee
Judge Aisha Clark
Judge Jeff Joyce

Basic Financial Statements

CITY COURT OF MONROE
MONROE, LOUISIANA
GOVERNMENTAL FUNDS BALANCE SHEET/STATEMENT OF NET POSITION
APRIL 30, 2021

	<u>General Fund</u>	<u>Adjustments/ Reclassifications - Note 1</u>	<u>Statement of Net Position</u>
ASSETS			
Cash	\$ 695,031	\$ -	\$ 695,031
Receivables	-	114,029	114,029
Due from fiduciary funds	28,149	(28,149)	-
Due from other governments	85,880	(85,880)	-
Prepaid expenses	19,537	-	19,537
Capital assets, net of accumulated depreciation	-	77,898	77,898
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 828,597</u>	<u>\$ 77,898</u>	<u>\$ 906,495</u>
LIABILITIES			
Accounts payable	\$ 32,534	\$ -	\$ 32,534
Due to fiduciary fund	555	-	555
Noncurrent liabilities - obligations under capital lease:			
Due within one year	-	-	-
Due in more than one year	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>\$ 33,089</u>	<u>\$ -</u>	<u>\$ 33,089</u>
FUND BALANCE/NET POSITION			
Fund balances:			
Nonspendable:			
Prepaid Expenses	\$ 19,537	\$ (19,537)	\$ -
Unassigned	775,971	(775,971)	-
Total Fund Balance	<u>795,508</u>	<u>(795,508)</u>	<u>\$ -</u>
	<u> </u>	<u> </u>	<u> </u>
Total Liabilities and Fund Balances	<u>\$ 828,597</u>		
NET POSITION			
Net investment in capital assets		77,898	77,898
Unrestricted		1,255,144	795,508
		<u> </u>	<u> </u>
Total Net Position		<u>\$ 1,333,042</u>	<u>\$ 873,406</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES/STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED APRIL 30, 2021

	General Fund	Reclassifications - Note 1	Statement of Activities
EXPENDITURES/EXPENSES			
Judiciary - Current:			
Personal services & benefits	\$ 1,507,645	\$ -	\$ 1,507,645
Operating services	259,342	-	259,342
Materials and supplies	23,050	10,605	33,655
Conferences, CLE, and mileage	7,459	-	7,459
Depreciation	-	26,137	26,137
Capital Outlay	10,605	(10,605)	-
Debt Service			
Principal	-	-	-
Interest	-	-	-
Total Expenditures/Expenses	<u>1,808,101</u>	<u>26,137</u>	<u>1,834,238</u>
PROGRAM REVENUES			
Fees, charges, and court costs:			
Court costs	85,627	-	85,627
Civil fees	18,050	-	18,050
Agency Fees	8,042	-	8,042
Probation fees	64,051	-	64,051
Reinstatement fees	2,713	-	2,713
Bond forfeitures	98,938	-	98,938
Other charges for services	21,594	-	21,594
Program Revenues	<u>299,015</u>	<u>-</u>	<u>299,015</u>
Net Program Expense			<u>(1,535,223)</u>
GENERAL REVENUES			
Intergovernmental - City of Monroe	1,478,508	-	1,478,508
Grant Income	27,500	-	27,500
Interest income	1,936	-	1,936
Loss on disposition of capital assets	-	-	-
Total General Revenues	<u>1,507,944</u>	<u>-</u>	<u>1,507,944</u>
EXCESS OF REVENUES OVER EXPENDITURES	(1,142)	1,142	-
CHANGE IN NET POSITION		(27,279)	(27,279)
FUND BALANCE/NET POSITION:			
Beginning of the Year	<u>796,650</u>		<u>900,685</u>
End of Year	<u>\$ 795,508</u>	<u>\$ -</u>	<u>\$ 873,406</u>

The accompanying notes are an integral part of this statement.

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF FIDUCIARY NET POSITION
APRIL 30, 2021

	<u>Custodial Funds</u>
ASSETS	
Cash	\$ 2,109,794
Due from General Fund	<u>555</u>
Total Assets	<u>2,110,349</u>
LIABILITIES	
Liabilities:	
Due to General Fund	28,149
Accounts Payable	<u>182,188</u>
Total Liabilities	<u>210,337</u>
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	<u>1,900,012</u>
Total Net Position	<u><u>\$ 1,900,012</u></u>

The accompanying notes are an integral part of this statement.

CITY COURT OF MONROE
MONROE, LOUISIANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED APRIL 30, 2021

	<u>Custodial Funds</u>
ADDITIONS	
Civil Fees	\$ 460,051
Bond Fees	12,000
Criminal Court Costs/Fees	972,231
Other Income	<u>8,466</u>
Total additions	<u>1,452,748</u>
DEDUCTIONS	
Civil Fees	433,250
Bond Fees	17,100
Criminal Court Costs/Fees	972,355
Administrative Expense	<u>8,419</u>
Total deductions	<u>1,431,124</u>
Net increase (decrease) in fiduciary net position	21,624
Net Position - Beginning	<u>1,878,388</u>
Net Position - Ending	<u><u>\$ 1,900,012</u></u>

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

INTRODUCTION

As provided for by Chapter 7 of Title 13 of the Louisiana Revised Statutes, the City Court of Monroe (the "Court") has jurisdiction in all civil matters in the City of Monroe (the "City") including all of Wards 3 and 10 of Ouachita Parish. The criminal jurisdiction of the Court is limited to offenses committed within Wards 3 and 10 of Ouachita Parish and violations of City ordinances that are not required to be tried by jury. The City judges are elected for six-year terms. The current term expires on December 31, 2026.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the City Court of Monroe have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (the "GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments* (the "Statement"), which was unanimously approved in June 1999 by the Governmental Accounting Standards Board.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For reporting purposes, the City of Monroe, Louisiana (the "City") serves as the financial reporting entity for the City. The financial reporting entity consists of (a) the primary government (City), (b) organizations for which the primary government is financially accountable and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

B. REPORTING ENTITY (CONTINUED)

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

The Court is fiscally dependent on the City of Monroe for office space, related utility costs, insurance and substantially all salaries and related employee benefit costs. Because the Court is fiscally dependent on the City, the Court was determined to be a component unit of the City of Monroe, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Court and do not present information on the City of Monroe, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The Court uses funds to maintain its financial records during the year and to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

Governmental Funds

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

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

C. FUND ACCOUNTING (CONTINUED)

General Fund

The General Fund is the primary operating fund of the Court, and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Court's policies.

Fiduciary Funds

Fiduciary funds' reporting focuses on net position and changes in net position. The only funds accounted for in this category by the Court are custodial funds. The Court maintains three custodial funds: the Judicial Advance Fund, the Special Cost Fund, and the Bond Escrow Fund.

Judicial Fund

The Judicial Fund accounts for advance deposits on civil suits filed by litigants. The advances are refundable to the litigants after all costs have been paid.

Special Cost Clearing Fund

The Special Cost Clearing Fund accounts for the collection of fines and court costs and the payment of these collections to recipients in accordance with applicable laws.

Bond Escrow Custodial Fund

The Bond Escrow Custodial Fund accounts for appearance bonds posted by defendants subsequent to arrest and prior to court appearance. The bond posted is refundable to the defendants upon their appearance in court.

These funds are custodial in nature, have an economic resources measurement focus, and use the accrual basis of accounting. In addition, the custodial funds are not available to support the Court's operations.

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of Statements A and B are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Court's operations.

The amounts reflected in the General Fund of Statements A and B use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Court costs, civil fees, probation fees, bond forfeitures, and reinstatement fees are recorded in the year in which they are earned.

Interest income on bank deposits is recorded when the interest has been earned and the amount can be determined.

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

Based on the above criteria, court costs, civil fees, probation fees, bond forfeitures, reinstatement fees, and interest income have been treated as susceptible to accrual.

Expenditures

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

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the Court as a whole. These statements include all the financial activities of the Court. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from the City Court of Monroe's users as a fee for services; program revenues reduce the cost of the function to be financed from the Court's general revenues.

General Revenues - General revenues included in the column labeled Statement of Activities (Schedule B) are derived from on-behalf payments from the City of Monroe, interest income, and from other sources not considered program revenues. General revenues finance the remaining balance of functions not covered by Program revenues.

Reconciliation

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Statement B) and Statement of Net Position (Statement A) are as follows:

<u>Statement B</u>	
Capitalization of Capital Assets	\$ -
Principal Payments on Capital Lease	-
Recording of Depreciation Expense	<u>(26,137)</u>
Net Effects of Changes	\$ (26,137)
<u>Statement A</u>	
Recording of Capital Lease Debt	\$ -
Capital Assets, Net of Accumulated Depreciation	<u>77,898</u>
Net Effect of Changes	<u>\$ 77,898</u>

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

E. CAPITAL ASSETS

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Court maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position, and the related depreciation expense is recorded in the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

Description	Estimated Lives
Computer Equipment and Software	3 – 10 years
Equipment	5 – 10 years
Furniture and Fixtures	5 – 10 years

F. GOVERNMENTAL FUND BALANCES

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable Fund Balance - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

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

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

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

F. GOVERNMENTAL FUND BALANCES (CONTINUED)

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

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

G. USE OF RESTRICTED RESOURCES

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Court’s policy is to first apply the expense toward restricted resources then toward unrestricted resources. In governmental funds, the Court’s policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

H. ESTIMATES

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

I. RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, and errors and omissions. The Court maintains professional liability coverage on the Clerk to manage its exposure to fraud, illegal acts and errors and omissions. The City of Monroe provides the remainder of insurance coverage. No claims were paid on any of the policies during the past three years that exceeded the policies’ coverage amounts.

2. DEPOSITS AND CUSTODIAL CREDIT RISK

Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state, or the laws of the United States. The Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. Cash includes cash on hand, demand

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

2. DEPOSITS AND CUSTODIAL CREDIT RISK (CONTINUED)

deposits, and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less when purchased. Under state law, the Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. At April 30, 2021, the Court had cash (book balances) of \$2,804,825, of which \$2,804,325 was in bank accounts and \$500 in petty cash. These amounts are stated at cost, which approximates market.

The Court's deposits (bank balances) totalled \$2,874,817 at April 30, 2021. Under state law, these deposits, or the resulting bank balances, must be collateralized by Federal deposit insurance or the pledge of securities. 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. Also, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Court that the fiscal agent bank has failed to pay deposited funds upon demand. At April 30, 2021, these deposits were collateralized in full.

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it. The Court does not have a deposit policy for custodial credit risk. As of April 30, 2021, none of the Court's deposits were exposed to custodial credit risk.

3. RECEIVABLES

The receivables, as reported in the Statement of Net position at April 30, 2021, are summarized as follows:

Class of Receivable	General Fund
Fees, Charges, and Commissions - Due from Fiduciary Funds	\$ 28,149
Due from others	-
Due from other governmental entities	85,880
Total	\$ 114,029

The Court utilizes the direct write-off method for recording uncollectible accounts receivable. The use of this method produces results that are not materially different from utilization of the allowance method of recording bad debts.

4. ACCOUNTS PAYABLE

Accounts payable of \$32,534, as reported in the Statement of Net position at April 30, 2021, was comprised of operating trade payables.

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/due to other funds as reported in the fund financial statements at April 30, 2021, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 28,149	\$ 555
Special Cost Clearing Fund	555	25,216
Judicial Fund	-	2,933
Totals	<u>\$ 28,704</u>	<u>\$ 28,704</u>

The balance due to the general fund resulted from fees, charges, and other court costs collected by the fiduciary (agency) funds on behalf of the general fund.

6. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended April 30, 2021, are as follows:

<u>Governmental Activities</u>	<u>April 30, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>April 30, 2021</u>
Computer equipment & software	\$ 398,687	\$ -	\$ -	\$ 398,687
Equipment	118,325	-	-	118,325
Furniture	45,156	-	-	45,156
Improvements	11,683	-	-	11,683
Total	<u>573,851</u>	<u>-</u>	<u>-</u>	<u>573,851</u>
Less Accumulated depreciation:				
Computer equipment & software	311,224	21,969	-	333,193
Equipment	101,753	4,168	-	105,921
Furniture	45,156	-	-	45,156
Improvements	11,683	-	-	11,683
Total	<u>469,816</u>	<u>26,137</u>	<u>-</u>	<u>495,953</u>
Capital Assets, Net	<u>\$ 104,035</u>	<u>\$ (26,137)</u>	<u>\$ -</u>	<u>\$ 77,898</u>

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

7. LEASES

The Court leases equipment under lease agreements which are maintained and paid by the City of Monroe. The total lease expense under such arrangement with the City totaled \$9,068 for the year ended April 30, 2021.

8. ON-BEHALF PAYMENTS

The City of Monroe provides a substantial amount of fiscal support to the Court for its operations. The City of Monroe made on-behalf payments of \$1,478,508 for the Court for the year ended April 30, 2021, as follows:

Salaries (including sick pay and vacation pay)	\$ 899,590
Fringe Benefits	477,120
Operating expenses	<u>101,798</u>
Total	<u>\$ 1,478,508</u>

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

9. FAMILIES IN NEED OF SERVICES ASSISTANCE PROGRAM (FINS AP)

The City Court of Monroe has been awarded a \$30,000 FINS AP grant that runs from July 1, 2020 to June 30, 2021. The program was awarded to assist at-risk youth and families with resources to help with life's challenges and to support a productive lifestyle. The Court strives to reduce formal juvenile court involvement and seeks to aid in benefitting appropriate community services while assisting families identified as needing services while making improvements for a better family environment.

The FINS AP grant had the following activity during the year ended April 30, 2021:

Grant Income	\$ 27,500
Expenses:	
Salaries	(26,069)
Supplies	(455)
Operating expenses	<u>(702)</u>
Net Income	<u>\$ 274</u>

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 8, 2021, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure. This evaluation included the effects of the outbreak of COVID-19 and ensuing economic impact on the Court. As of October 8, 2021, the Court has not identified any material effects to the financial statements but is unable to determine what, if any, effects there will be on future operations.

11. NEW ACCOUNTING STANDARD

For the year ended April 30, 2021, the Court implemented the following pronouncement: GASB Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments and requires governments with activities meeting the criteria to present a statement of fiduciary net position and a statement of changes in fiduciary net position.

Required Supplemental Information

CITY COURT OF MONROE
MONROE, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED APRIL 30, 2021

	Budgeted Amounts		Actual Revenues & Expenditures	Variance With Final Budget - Favorable (Unfavorable)
	Original	Final		
REVENUES				
Program revenues:				
Court costs and civil fees	\$ 155,000	\$ 104,000	\$ 103,677	\$ (323)
Agency fees	8,000	8,000	8,042	42
Probation fees	60,000	63,000	64,051	1,051
Reinstatement fees	4,000	2,200	2,713	513
Bond forfeitures	10,000	14,000	98,938	84,938
Other charges for services	30,700	21,590	21,594	4
General revenues:				
Grant Income	-	-	27,500	27,500
Interest income	3,500	1,900	1,936	36
Total revenues	271,200	214,690	328,451	113,761
EXPENDITURES				
Judiciary - Current:				
Personal services & benefits	135,000	129,040	130,934	(1,894)
Operating services	228,200	173,405	172,458	947
Materials and supplies	14,250	12,800	8,137	4,663
Conferences, CLA & mileage	66,850	7,569	7,459	110
Capital Outlay	10,000	13,500	10,605	2,895
Debt Service	-	-	-	-
Total expenditures	454,300	336,314	329,593	6,721
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(183,100)	(121,624)	(1,142)	120,482
FUND BALANCE AT BEGINNING OF YEAR	969,678	796,650	796,650	-
FUND BALANCE AT END OF YEAR	\$ 786,578	\$ 675,026	\$ 795,508	\$ 120,482

See accompanying notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) Basis and Actual.

CITY COURT OF MONROE
MONROE, LOUISIANA
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED APRIL 30, 2021

NOTE 1 – BUDGETARY POLICIES

The proposed budget for the General Fund is prepared on the modified accrual basis of accounting. The budget is then legally adopted by the judges and amended during the year, as necessary. The budget is established and controlled by the judges at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. The budget adopted by the Court does not include the Court's expenditures budgeted annually by the City of Monroe.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying schedule include the original adopted budget amount and the final amended budget.

CAMERON, HINES & COMPANY

(A Professional Accounting Corporation)

Certified Public Accountants

104 Regency Place

West Monroe, Louisiana 71291

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**Independent Auditors' Report on Internal Control Over Financial Reporting
And on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

City Court of Monroe
Monroe, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Monroe, a component unit of the City of Monroe, Louisiana, as of and for the year ended April 30, 2021, and the related notes to the financial statements, which collectively comprise the City Court of Monroe's basic financial statements and have issued our report thereon dated October 8, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Court of Monroe's internal control over financial reporting (internal control) to determine the auditing 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 Monroe's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of Monroe'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City Court of Monroe'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2021-01.

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 provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cameron, Hines & Company (APAC)

West Monroe, Louisiana
October 8, 2021

CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X no
- Noncompliance material to financial statements noted? X yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

2021-01 Contract Labor Reporting

Criteria

Federal law requires reporting of income paid for services to individuals and non-incorporated businesses that are paid \$600 or more for the calendar year, to be issued a Form 1099 to report those amounts paid.

Condition

The Court failed to file a 1099 for an individual who received a stipend for work performed in 2020 that exceeded the threshold amount.

Cause

Personnel in charge were not aware of the need to file the 1099. The Court typically does not have charges that require year end reporting as a majority of that type of activity flows through the City of Monroe.

Effect

The omission of these reports could result in unreported income by the recipient.

Recommendation

The Court should monitor transactions paid from their funds throughout the year and at the end of the calendar year to ensure that they file Form 1099's for individuals and non-incorporated businesses which provided services during the calendar year of \$600 or more.

CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

2021-01 Contract Labor Reporting (continued)

Name of Contact Person

Cathy Varner, Clerk of Court

Corrective Action Planned/Management's Response

The Court will begin monitoring transactions paid from their funds throughout the year and at the end of the calendar year for services performed and file Form 1099's for those that are \$600 or more.

CITY COURT OF MONROE
CITY OF MONROE, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AS OF AND FOR THE YEAR ENDED APRIL 30, 2021

No prior findings for the year ended April 30, 2020.

CITY COURT OF MONROE
MONROE, LOUISIANA
OTHER SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, REIMBURSEMENTS, BENEFITS
AND OTHER PAYMENTS TO AGENCY HEADS
FOR THE YEAR ENDING APRIL 30, 2021

	<u>Agency Heads</u>		
	<u>Judge</u> Tammy D. Lee	<u>Judge</u> Jefferson B. Joyce	<u>Judge</u> Aisha S. Clark
 <u>Section I</u>			
 <u>Paid by the City of Monroe, Louisiana</u>			
Salary	\$ 88,330	\$ 88,330	\$ 88,330
Benefits - Insurance	11,513	-	-
Benefits - Retirement	36,036	36,036	37,039
 <u>Paid by City Court of Monroe</u>			
Per Diem & Mileage	1,468	330	-
Registration Fees	825	-	830
 <u>Section II</u>			
 <u>Paid by Ouachita Parish Police Jury</u>			
Salary	<u>9,828</u>	<u>9,828</u>	<u>9,828</u>
	<u>\$ 148,000</u>	<u>\$ 134,524</u>	<u>\$ 136,027</u>

CITY COURT OF MONROE
MONROE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED APRIL 30, 2021

Cash Basis Presentation		First Six Month Period Ended <u>10/31/2020</u>	Second Six Month Period Ended <u>4/30/2021</u>
Receipts From:			
City of Monroe	Bond Fees	\$ 6,853	\$ 92,085
Total Receipts		<u>\$ 6,853</u>	<u>\$ 92,085</u>

CITY COURT OF MONROE
MONROE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED APRIL 30, 2021

	First Six Month Period Ended 10/31/2020	Second Six Month Period Ended 4/30/2021
Cash Basis Presentation		
Beginning Balance of Amounts Collected (i.e. cash on hand)	\$ 1,982,202	\$ 2,033,734
Add: Collections		
Civil Fees	223,808	236,243
Bond Fees	7,150	4,850
Criminal Court Costs/Fees	374,803	533,376
Probation/Parole/Supervision Fees	30,665	33,386
Service/Collection Fees	3,195	5,272
Interest Earning on Collected Balances	4,166	3,930
Subtotal Collections	<u>643,787</u>	<u>817,057</u>
Less: Disbursements to Governments & Nonprofits		
City of Monroe	Civil Fees 60,219	70,666
Division of Administration	Civil Fees 120	30
Louisiana State Treasurer	Civil Fees 19,265	26,132
Louisiana Supreme Court	Civil Fees 377	504
Monroe City Marshal	Civil Fees 43,749	49,204
Ouachita Parish Sheriff's Office	Civil Fees 20,087	18,135
Secretary of State	Civil Fees 3,850	3,450
City of Monroe	Bond Fees 4,000	-
City of Monroe	Criminal Court Costs/Fees 151,007	217,691
Crime Stoppers of Ouachita	Criminal Court Costs/Fees 2,252	3,102
DHH-THSCI	Criminal Court Costs/Fees 1,155	1,240
Disability Affairs Trust Fund	Criminal Court Costs/Fees 150	50
Grant Parish Sheriff's Office	Criminal Court Costs/Fees 60	-
Indigent Defender Board	Criminal Court Costs/Fees 56,598	76,609
LaSalle Parish Sheriff's Office	Criminal Court Costs/Fees -	44
Louisiana Commission of Law Enforcement	Criminal Court Costs/Fees 2,919	4,022
Louisiana State Treasurer - CMIS	Criminal Court Costs/Fees 3,378	4,651
Louisiana Supreme Court	Criminal Court Costs/Fees 562	773
Monroe City Marshal	Criminal Court Costs/Fees 36,369	48,764
Morehouse Parish Sheriff's Office	Criminal Court Costs/Fees 30	-
North Louisiana Crime Lab	Criminal Court Costs/Fees 38,160	52,432

CITY COURT OF MONROE
MONROE, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION
FOR THE YEAR ENDED APRIL 30, 2021

	First Six Month Period Ended <u>10/31/2020</u>	Second Six Month Period Ended <u>4/30/2021</u>
Less: Amounts Retained by Collecting Agency		
Civil Fees	11,069	20,095
Criminal Court Costs/Fees	30,808	54,907
Probation/Parole/ Supervision Fees	26,680	37,371
Interest Earnings on Collected Balances	4,166	3,930
 Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
Civil Fee Refunds	65,312	33,606
Bond Fee Refunds	6,100	7,000
Criminal Court Costs/Fees Refunds	383	-
Other Disbursements to Individuals	916	685
Payments to 3rd Party Collection/Processing Agencies	2,514	5,904
Subtotal Disbursements/Retainage	<u>592,255</u>	<u>740,997</u>
 Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	 <u>\$ 2,033,734</u>	 <u>\$ 2,109,794</u>