

**ALEXANDRIA CITY COURT  
ALEXANDRIA, LOUISIANA**

**SEPTEMBER 30, 2021**

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### Independent Auditor's Report

To the Honorable Judge Richard Starling, Jr.  
Alexandria City Court  
City of Alexandria, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the Alexandria City Court, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the Alexandria City Court's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

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

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material 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 opinion.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the Alexandria City Court as of September 30, 2021, and for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 31 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 management's discussion and analysis that accounting principles generally accepted in the United States 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 Alexandria City Court's basic financial statements. The schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer included on page 25, the Justice System Funding Schedule – Receiving Entity on page 26, and the Justice System Funding Schedule – Collecting/Disbursing Entity on page 27 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 March 18, 2022 on our consideration of the Alexandria City Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Alexandria City Court's internal control over financial reporting and compliance.

*Oestriecher & Company, CPAs*

OESTRIECHER & COMPANY  
Certified Public Accountants  
Alexandria, Louisiana

March 18, 2022

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**Alexandria City Court**  
**Statement of Net Position**  
**September 30, 2021**

	<b>Primary Government Governmental Activities</b>
<b><u>Assets</u></b>	
Cash	\$ 160,506
Investments, at cost	1,019,229
Accrued interest receivable	2,160
Payroll tax receivable	5,152
Due from Alexandria City Marshal	10,548
Capital assets, net of accumulated depreciation	<u>121,658</u>
<b>Total assets</b>	<u>1,319,253</u>
<b><u>Liabilities</u></b>	
<b>Current liabilities</b>	
Accounts payable	2,704
Due to other funds	10,869
Other liabilities	<u>1,054</u>
<b>Total current liabilities</b>	<u>14,627</u>
<b><u>Net Position</u></b>	
Net investment in capital assets	121,658
Restricted	364,338
Unrestricted	<u>818,630</u>
<b>Total net position</b>	<u>\$ 1,304,626</u>

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

**Alexandria City Court**  
**Statement of Activities**  
**For the year ended September 30, 2021**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>				
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>				
					<u>Governmental Activities</u>				
<b>GOVERNMENTAL ACTIVITIES</b>									
<b>Primary Government</b>									
Governmental activities									
General government	\$ 202,754	\$ 197,373	\$ -	\$ -	\$	(5,381)			
Probation activities	77,137	40,130	-	-		(37,007)			
Courtroom	95,988	73,012	-	-		(22,976)			
Total governmental activities	<u>375,879</u>	<u>310,515</u>	<u>-</u>	<u>-</u>		<u>(65,364)</u>			
Total primary government	<u>\$ 375,879</u>	<u>\$ 310,515</u>	<u>\$ -</u>	<u>\$ -</u>		<u>(65,364)</u>			
General revenues:									
Interest and investment earnings						37,007			
Total general revenues and transfers						37,007			
<b>Change in net position</b>						(28,357)			
<b>Net position-beginning of year</b>						1,332,983			
<b>Net position-end of year</b>						<u>\$ 1,304,626</u>			

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

## **FUND FINANCIAL STATEMENTS**

## **GOVERNMENTAL FUNDS**

**Balance Sheet**  
**Governmental Funds**  
**Alexandria City Court**  
**September 30, 2021**

	<b>General</b>	<b>Probation</b>	<b>Building</b>	<b>Total Governmental Funds</b>
<b><u>Assets</u></b>				
Cash	\$ 121,292	\$ 9,194	\$ 30,020	\$ 160,506
Investments, at cost	615,595	298,134	105,500	1,019,229
Accrued interest receivable	443	1,503	214	2,160
Payroll tax receivable	5,152	-	-	5,152
Due from Alexandria City Marshal	8,561	1,935	52	10,548
Due from other funds	<u>83,301</u>	<u>-</u>	<u>3,144</u>	<u>86,445</u>
<b>Total assets</b>	<b><u>\$ 834,344</u></b>	<b><u>\$ 310,766</u></b>	<b><u>\$ 138,930</u></b>	<b><u>\$ 1,284,040</u></b>
<b><u>Liabilities and fund balance</u></b>				
<b>Liabilities:</b>				
Accounts payable	\$ 647	\$ -	\$ 2,057	\$ 2,704
Due to other funds	14,013	83,301	-	97,314
Other liabilities	<u>1,054</u>	<u>-</u>	<u>-</u>	<u>1,054</u>
<b>Total liabilities</b>	<b><u>15,714</u></b>	<b><u>83,301</u></b>	<b><u>2,057</u></b>	<b><u>101,072</u></b>
<b>Fund balance:</b>				
Restricted	-	227,465	136,873	364,338
Unassigned	<u>818,630</u>	<u>-</u>	<u>-</u>	<u>818,630</u>
<b>Total fund balances</b>	<b><u>818,630</u></b>	<b><u>227,465</u></b>	<b><u>136,873</u></b>	<b><u>1,182,968</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 834,344</u></b>	<b><u>\$ 310,766</u></b>	<b><u>\$ 138,930</u></b>	<b><u>\$ 1,284,040</u></b>

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

**Reconciliation of the Balance Sheet  
of Governmental Funds  
to the Statement of Net Position  
September 30, 2021**

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Total fund balance-total governmental funds	\$ 1,182,968
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets of \$1,013,100 net of accumulated depreciation of (\$891,442), are not financial resources and, therefore, are not reported in the funds.	<u>121,658</u>
Net position of governmental activities	<u><u>\$ 1,304,626</u></u>

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

**Statement of Revenues, Expenditures, and Changes  
in Fund Balances-Governmental Funds  
Alexandria City Court  
For the year ended September 30, 2021**

	<u>General</u>	<u>Probation</u>	<u>Building</u>	<b>Total Governmental Funds</b>
<b>Revenues:</b>				
Court costs	\$ 147,251	\$ 40,130	\$ 73,012	\$ 260,393
Other revenue	50,122	-	-	50,122
Interest	33,835	1,930	1,242	37,007
<b>Total revenues</b>	<b><u>231,208</u></b>	<b><u>42,060</u></b>	<b><u>74,254</u></b>	<b><u>347,522</u></b>
<b>Expenditures:</b>				
<b>Current:</b>				
General Fund	182,845	-	-	182,845
Probation	-	77,137	-	77,137
Maintenance	-	-	-	-
Building	-	-	79,019	79,019
Capital outlay	-	-	27,280	27,280
<b>Total expenditures</b>	<b><u>182,845</u></b>	<b><u>77,137</u></b>	<b><u>106,299</u></b>	<b><u>366,281</u></b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>48,363</b>	<b>(35,077)</b>	<b>(32,045)</b>	<b>(18,759)</b>
<b>Other financing sources (uses)</b>				
Transfers (to) from other funds	-	-	-	-
<b>Fund balance, beginning of year</b>	<b>770,267</b>	<b>262,542</b>	<b>168,918</b>	<b>1,201,727</b>
<b>Fund balance, end of year</b>	<b><u>\$ 818,630</u></b>	<b><u>\$ 227,465</u></b>	<b><u>\$ 136,873</u></b>	<b><u>\$ 1,182,968</u></b>

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

**Reconciliation of the Statement of  
Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the year ended September 30, 2021**

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Net changes in fund balances-total governmental funds	\$ (18,759)
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Amounts reported for *governmental activities* in the statement of activities are 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 reported as depreciation expense.

Capital expenditures	27,280
Depreciation expense	<u>(36,878)</u>

Change in net position of governmental activities	<u>\$ (28,357)</u>
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## **FIDUCIARY FUND**

**Statement of Fiduciary Net Position**  
**Alexandria City Court**  
**September 30, 2021**

	<b>Total Custodial Funds</b>
<b><u>Assets</u></b>	
Cash	\$ 756,050
Investments, at cost	1,567,535
Due from general fund	<u>10,870</u>
<b>Total assets</b>	<b><u>\$ 2,334,455</u></b>
<b><u>Fiduciary Net Position Restricted for:</u></b>	
Individuals, Organizations, and Other Governments	<u>\$ 2,334,455</u>
<b>Total fiduciary net position</b>	<b><u>\$ 2,334,455</u></b>

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

**Statement of Changes in Fiduciary Net Position**  
**Alexandria City Court**  
**September 30, 2021**

	<u>Total Custodial Funds</u>
<b>Additions</b>	
Contributions	
Court costs collected	\$ 889,492
Garnishments collected	1,246,705
Restitutions collected	<u>8,382</u>
<b>Total additions</b>	<u>2,144,579</u>
<b>Deductions</b>	
Court costs disbursed	857,095
Garnishments disbursed	1,248,777
Restitutions disbursed	<u>8,235</u>
<b>Total deductions</b>	<u>2,114,107</u>
<b>Net increase in fiduciary net position</b>	30,472
<b>Net position, beginning</b>	2,303,983
<b>Net position, ended</b>	<u>\$ 2,334,455</u>

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

## **NOTES TO FINANCIAL STATEMENTS**

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 2021**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant accounting policies affecting their presentation.

*Government-wide Financial Statements*

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. These statements report financial information for the Alexandria City Court as a whole excluding fiduciary activities. Individual funds are not displayed but the statements distinguish governmental activities from business-type activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity.

The Alexandria City Court has implemented GASB 63 which requires the presentation of a Statement of Net Position instead of a Statement of Net Assets in the government wide financial statements.

*Fund Financial Statements*

Fund financial statements are provided for governmental and fiduciary funds. Major individual governmental funds are reported in separate columns.

**MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

**Reporting Entity** - In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic, but not only criteria for including a potential component unit within the reporting entity, is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criteria used in evaluating potential component units is the scope of public service. Application of this criteria involves considering whether the activity benefits the government and/or its citizens, or whether the

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 2021**

activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criteria used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The Alexandria City Court is a potential component unit of the City of Alexandria, Louisiana. However, the Alexandria City Court is a separate reportable entity from the City of Alexandria because it is an autonomous unit and is a separate political division of the Judicial Division of the State of Louisiana. The City Judge, an elected official, has the ability to exercise accountability for fiscal matters. The Alexandria City Court is financially independent from the City of Alexandria, Louisiana.

*Governmental Funds –*

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

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Probation Fund – Fees are collected and used to pay for operating expenses of the Probation Program, which was established to aid the Alexandria City Court in monitoring and compliance with probationary terms of those individuals who have been placed on probation by the Judge.

Building Fund – Fees are collected from each suit that comes through the court. These fees are used at the Judge's discretion to pay for building and equipment upkeep.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 2021**

*Fiduciary Funds –*

Fiduciary Funds - Fiduciary funds are used to account for assets held by Alexandria City Court as an agent for other governmental departments, other organizations and other funds. Fiduciary funds are custodial in nature (assets equal liabilities).

Advance Court Costs Fund - Advance court costs are deposits made by plaintiffs who file civil suits. The court acts only as a collection agent for fees in civil matters. As the suits are processed, the various fees earned are paid out on a monthly basis. After a case is dismissed, any excess deposit is refunded to the plaintiff.

Garnishments Fund - The Court acts as a collection agent for garnishments when they are assessed in a civil suit. Ordinarily, the balance in this account represents amounts that have been received by the Court but have not yet been distributed to the person or agency to which they are due.

Bond Forfeiture Fund - To account for the collection and ultimate disposition of bonds posted by citizens who have been issued citations for traffic violations or arrested for criminal offenses. Bonds posted by violators are held until their cases are heard in Alexandria City Court. At that time, the bonds for persons convicted of violations are distributed to various agencies.

Restitution Fund – The Court collects restitution from persons who have been convicted of crimes. The court acts only a collection agent for restitution funds. The restitution funds are collected and then remitted to the injured party in criminal cases.

**Fund Balances**

Alexandria City Court has adopted the provisions of GASB 54 related to the classification of governmental fund balances. The governmental fund balances are classified as follows:

*Restricted* – Restricted fund balances are amounts that are constrained for a specific purpose through restrictions of external parties or by constitutional provision or enabling legislation.

*Unassigned* – Unassigned fund balance is the residual classification and includes all amounts that are not restricted or constrained in any other classification of fund balance.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 2021**

**Basis of Accounting**

The government-wide statements report using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity (between or within funds). Fiduciary fund financial statements report using the same focus and basis of accounting.

Governmental fund financial statements are accounted for using 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 be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Fiduciary fund revenues and expenses or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. The Alexandria City Court has four fiduciary funds which are custodial in nature.

**Cash and cash equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities less than 30 days. Under state law, the City 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.

**Investments**

Investments are limited by R.S. 33:2955 and the City Court's investment policy. If the original maturities of investments exceed 30 days, they are classified as investments; however, if the original maturities are 30 days or less, they are classified as cash equivalents. Investments are recorded at cost which approximates market value.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 2021**

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. This will affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these amounts.

**Adoption of GASB 84**

The Alexandria City Court has adopted the provisions of GASB 84 which require the presentation of both a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position.

**2. CASH AND INVESTMENTS:**

As of September 30, 2021, cash deposits totaled \$916,556, of which \$756,050 is restricted and accounted for in the fiduciary funds. Cash balances are insured to Federal Deposit Insurance Corporation limits. Alexandria City Court had no cash balances that were not adequately secured.

As of September 30, 2021, the Alexandria City Court had certificates of deposit totaling \$2,586,764. The certificates bear interest ranging from 0.30% to 2.60% and have maturities ranging from ninety-one days to sixty months, with penalties for early withdrawal. Any penalties for early withdrawal would not have a material effect on the financial statements. The certificates are reflected as investments, at cost, on the Governmental Funds Balance Sheet and the Statement of Fiduciary Net Assets.

**3. COURT COSTS PAYABLE:**

These various liabilities represent charges against advance court costs deposited for each case and are based on the processing of the case by the Judge and/or Marshal. As activity occurs in the suit, the advance court costs account is decreased and the related liability account is decreased.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 2021**

**4. INTERFUND RECEIVABLES AND PAYABLES:**

A summary of the interfund receivables and payables by fund at September 30, 2021 is presented below:

	Interfund <u>Payables</u>	Interfund <u>Receivables</u>
Advanced Court Costs Fund	\$ -0-	\$ 7,597
Bond Forfeiture Fund	-0-	927
Garnishments Fund	-0-	789
Restitution Fund	-0-	1,556
Building Fund	-0-	3,144
General Fund	14,013	83,301
Probation Fund	<u>83,301</u>	<u>-0-</u>
	<u>\$ 97,314</u>	<u>\$ 97,314</u>

**5. CAPITAL ASSETS:**

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus.

All government fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

All capital assets are stated at historical cost. Historical costs include not only the purchase price and construction costs, but also ancillary charges to place the asset in its intended location and condition for use. Capital assets are depreciated using the straight-line method over their estimated useful lives.

**Alexandria City Court**  
**Notes to Financial Statements**

**September 30, 2021**

Capital asset activity for the year ended September 30, 2021 was as follows:

	Balance 9/30/20	Additions	Deletions	Balance 9/30/21
Furniture and fixtures	\$ 172,082	\$ -0-	\$ -0-	\$ 172,082
Office equipment	635,776	27,280	-0-	663,056
Vehicles	64,277	-0-	-0-	64,277
Building improvements	<u>113,685</u>	<u>-0-</u>	<u>-0-</u>	<u>113,685</u>
Totals	985,820	27,280	-0-	1,013,100
Accumulated depreciation	<u>(854,564)</u>	<u>(36,878)</u>	<u>-0-</u>	<u>(891,442)</u>
Capital assets, net	<u>\$ 131,256</u>			<u>\$ 121,658</u>

**6. COMPENSATED ABSENCES:**

The Alexandria City Court's obligation for employees' rights to receive compensation for future absences (such as vacation) was not material as of September 30, 2021, and thus, is not recognized in the accompanying financial statements.

**7. ECONOMIC DEPENDENCY:**

All revenues collected for Court Costs are received from the Alexandria City Court's office. These monies are expended in the operation of the office of the Alexandria City Court.

**8. EMPLOYEE BENEFIT PLAN – DEFINED CONTRIBUTION:**

Alexandria City Court adopted a Saving Incentive Match Plan for Employees of Small Employers (SIMPLE) Plan that covers employees that are not covered under a labor negotiated retirement plan. The Plan is a defined contribution plan. The employees may voluntarily contribute a portion of their wages to the SIMPLE Plan on a tax-deferred basis. The Court matches up to 3% of compensation that each participant contributed to the Plan, which are immediately 100% vested. The employer contribution is established by the Plan document and is in accordance with IRS guidelines. There were no employees contributing in the current year.

**SUPPLEMENTARY INFORMATION**

**Alexandria City Court**  
**Schedule of Compensation, Benefits, and Other Payments**  
**To Agency Head or Chief Executive Officer**  
**For the year ended September 30, 2021**

**Agency Head**      Judge Richard Starling

Salary	\$ 154,143
Health insurance	22,575
Seminar registration	1,650
Seminar travel	<u>3,106</u>
Total	<u><u>\$ 181,474</u></u>

# Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	Alexandria City Court
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2096
Date that reporting period ended (mm/dd/yyyy)	09/30/21

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

Cash Basis Presentation	First Six Month Period Ended 03/31/21	Second Six Month Period Ended 09/30/21
<b>10. Receipts From:</b> (Must include one agency name and one collection type - see below - on each line		
Alexandria City Marshal, Criminal Court Costs/Fees	77,025	77,944
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Subtotal Receipts	77,025	77,944
<b>11. Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)</b>	-	-

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

# Justice System Funding Schedule - Collecting/Disbursing Entity

## As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information			
<b>Entity Name</b>	Alexandria City Court		
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2096		
<b>Date that reporting period ended</b> (mm/dd/yyyy)	09/30/2021		
<b>Cash Basis Presentation</b>			
<b>1. Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	747,499	827,749	
<b>2. Add: Collections</b>			
a Civil Fees ( <i>including refundable amounts such as garnishments or advance deposits</i> )	1,093,113	1,043,082	
b Bond Fees	-	-	
c Asset Forfeiture/Sale	-	-	
d Pre-Trial Diversion Program Fees	-	-	
e Criminal Court Costs/Fees	-	-	
f Criminal Fines - Contempt	-	-	
g Criminal Fines - Other	-	-	
h Restitution	4,063	4,319	
i Probation/Parole/Supervision Fees	-	-	
j Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	-	-	
k Interest Earnings on Collected Balances	-	191	
l Other ( <i>do not include collections that fit into more specific categories above</i> )	1,363	4,260	
<b>m Subtotal Collections</b>	<b>1,098,539</b>	<b>1,051,852</b>	
<b>3. Less: Disbursements To Governments &amp; Nonprofits:</b> ( <i>Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary.</i> )			
Acadiana Legal Services - Civil Fees	835	834	
Alexandria City Marshal - Civil Fees	22,503	20,052	
Allen Parish Sheriff - Civil Fees	372	271	
Avoyelles Parish Sheriff - Civil Fees	2,397	1,869	
Ascension Parish Sheriff - Civil Fees	-	20	
Assumption Parish Sheriff - Civil Fees	-	140	
Beauregard Parish Sheriff - Civil Fees	-	69	

<i>Bossier City Marshal - Civil Fees</i>	35	-
<i>Bossier Parish Sheriff - Civil Fees</i>	142	142
<i>Baton Rouge City Court - Civil Fees</i>	120	-
<i>Calcasieu Parish Sheriff - Civil Fees</i>	95	53
<i>Catahoula Parish Sheriff - Civil Fees</i>	-	20
<i>Central LA Pro Bono - Civil Fees</i>	841	839
<i>Claiborne Parish Sheriff - Civil Fees</i>	39	-
<i>City of Alexandria - Civil Fees</i>	62,411	60,012
<i>City of Alexandria - Garnishments</i>	992	3,490
<i>City of Pineville - Garnishments</i>	-	125
<i>Concordia Parish Sheriff - Civil Fees</i>	70	-
<i>Caddo Parish Sheriff - Civil Fees</i>	220	466
<i>Department of Family and Services - Garnishments</i>	1,259	-
<i>East Baton Rouge Parish Sheriff - Civil Fees</i>	11,940	13,186
<i>Evangeline Parish Sheriff - Civil Fees</i>	358	362
<i>Grant Parish Sheriff - Civil Fees</i>	2,110	1,838
<i>Iberia Parish sheriff - Civil Fees</i>	-	65
<i>Jennings City Marshall - Civil Fees</i>	-	30
<i>Jefferson Parish Sheriff - Civil Fees</i>	180	270
<i>Lafourche Parish Sheriff - Civil Fees</i>	3	-
<i>LaSalle Parish Sheriff - Civil Fees</i>	192	32
<i>Louisiana Division of Administration - Garnishments</i>	647	1,154
<i>Louisiana Military Department - Garnishments</i>	-	1,221
<i>Louisiana State Treasury - Civil Fees</i>	24,020	24,241
<i>Lafayette City Marshal - Civil Fees</i>	-	60
<i>Lincoln Parish Sheriff - Civil Fees</i>	2	-
<i>Lafayette Parish Sheriff - Civil Fees</i>	959	799
<i>Louisiana Supreme Court - Civil Fees</i>	442	442
<i>Natchitoches Parish Sheriff - Civil Fees</i>	353	670
<i>Ouachita Parish Sheriff - Civil Fees</i>	127	125
<i>Orleans Parish Sheriff - Civil Fees</i>	300	240
<i>Pineville City Marshal - Civil Fees</i>	1,170	4,800
<i>Rapides Healthcare System - Garnishments</i>	-	179
<i>Rapides Parish Police Jury - Civil Fees</i>	62,411	60,012
<i>Rapides Parish Police Jury - Garnishments</i>	307	-
<i>Rapides Parish School Board - Garnishments</i>	3,259	3,940
<i>Rapides Parish Sheriff - Civil Fees</i>	7,941	3,253

<i>Shreveport City Marshal - Civil Fees</i>	90	-
<i>Secretary of State - Civil Fees</i>	8,951	8,950
<i>Sabine Parish Sheriff - Civil Fees</i>	208	162
<i>St. Landry Parish Sheriff - Civil Fees</i>	34	103
<i>St. Martin Parish Sheriff - Civil Fees</i>	53	-
<i>St. Mary Parish Sheriff - Civil Fees</i>	1	-
<i>St. Tammany Parish Sheriff - Civil Fees</i>	122	39
<i>Third Circuit Court of Appeals - Civil Fees</i>	673	-
<i>Terrebonne Parish Sheriff - Civil Fees</i>	123	76
<i>Vermillion Parish Sheriff - Civil Fees</i>	-	72
<i>Vernon Parish Sheriff - Civil Fees</i>	638	546
<i>West Carroll Parish Sheriff - Civil Fees</i>	-	39
<i>Webster Parish Sheriff - Civil Fees</i>	-	40
<i>Winn Parish Sheriff - Civil Fees</i>	160	120

#### **4. Less: Amounts Retained by Collecting Agency**

<b>a</b> Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
<b>b</b> Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
<b>c</b> Amounts "Self-Disbursed" to Collecting Agency ( <i>must include a separate line for each collection type, as applicable</i> ) - Example: Criminal Fines - Other ( <i>Additional rows may be added as necessary</i> )	-	-
<i>Alexandria City Court - Civil Fees</i>	53,551	50,184

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

<b>a</b> Civil Fee Refunds	90,226	200,106
<b>b</b> Bond Fee Refunds	-	-
<b>c</b> Restitution Payments to Individuals (additional detail is not required)	576,209	591,165
<b>d</b> Other Disbursements to Individuals (additional detail is not required)	61,630	61,522
<b>e</b> Payments to 3rd Party Collection/Processing Agencies	4,929	5,107

#### **6. Subtotal Disbursements/Retainage**

**1,006,650      1,123,552**

#### **7. Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)**

**839,388      756,049**

**Ending Balance of "Partial Payments" Collected but not Disbursed** (*only applies if collecting agency does not disburse partial payments until fully collected*) - This balance is included in the Ending Balance of Amounts Collected but not Disbursed/Retained above.

**17,520      (11,639)**

#### **9. Other Information:**

<b>a</b> Ending Balance of Total Amounts Assessed but not yet Collected ( <i>i.e. receivable balance</i> )	-	-
Total Waivers During the Fiscal Period ( <i>i.e. non-cash reduction of receivable balances, such as time served or community service</i> )	-	-

**REQUIRED SUPPLEMENTARY INFORMATION**

**Budgetary Comparison Schedule**  
**All Governmental Fund Types**  
**Alexandria City Court**  
**For the year ended September 30, 2021**

	GENERAL FUND				SPECIAL REVENUE FUNDS				Variance with Final Budget Positive (Negative)	
			Actual Amounts (Budgetary Basis)				Actual Amounts (Budgetary Basis)			
	Original	Final	Positive (Negative)	Original	Final	Positive (Negative)	Original	Final		
<b>Revenues:</b>										
Court costs	\$ 220,000	\$ 210,000	\$ 147,251	\$ (62,749)	\$ 145,000	\$ 107,000	\$ 113,142	\$ 6,142		
Other revenue	60,000	5,000	50,122	45,122	10,000	-	-	-		
Interest	5,000	20,000	33,835	13,835	10,000	1,500	3,172	1,672		
<b>Total revenues</b>	<b>285,000</b>	<b>235,000</b>	<b>231,208</b>	<b>(3,792)</b>	<b>165,000</b>	<b>108,500</b>	<b>116,314</b>	<b>7,814</b>		
<b>Expenditures:</b>										
Salaries and wages	100,000	80,000	80,408	(408)	70,000	60,000	65,160	(5,160)		
Payroll taxes	15,000	8,000	7,941	59	7,000	7,000	4,985	2,015		
Retirement expense	-	-	-	-	-	-	-	-		
Law books	-	-	-	-	3,000	2,000	1,503	497		
Computer services	-	-	-	-	50,000	50,000	29,985	20,015		
Dues and subscriptions	1,500	1,500	700	800	-	-	-	-		
Capital expenditures	20,000	-	-	-	25,000	17,500	27,280	(9,780)		
Uniforms	-	-	-	-	-	-	-	-		
Equipment lease	-	-	-	-	2,000	1,000	200	800		
Bank charges	10,000	10,000	10,562	(562)	-	-	532	(532)		
Miscellaneous	-	12,000	3,410	8,590	-	-	-	-		
Office supplies	2,000	2,000	338	1,662	35,000	15,000	28,753	(13,753)		
Postage	12,000	16,000	8,516	7,484	-	-	-	-		
Transfer to City of Alexandria	-	-	-	-	-	-	-	-		
Repairs & maintenance	-	-	800	(800)	5,500	5,500	18,318	(12,818)		
Legal & professional	20,000	19,000	19,370	(370)	7,000	7,000	1,850	5,150		
Janitorial	2,000	2,000	-	2,000	-	-	-	-		
Utilities	-	-	-	-	-	-	-	-		
Insurance	20,000	20,000	19,822	178	2,000	2,000	4,738	(2,738)		
Vehicle maintenance & expense	-	-	-	-	500	500	133	367		
Storage	-	-	-	-	-	-	-	-		
Seminars	20,000	20,000	30,978	(10,978)	-	-	-	-		
Telephone	-	-	-	-	-	-	-	-		
<b>Total expenditures</b>	<b>222,500</b>	<b>190,500</b>	<b>182,845</b>	<b>7,655</b>	<b>207,000</b>	<b>167,500</b>	<b>183,437</b>	<b>(15,937)</b>		
<b>Excess (deficiency) of revenues over expenditures</b>										
	62,500	44,500	48,363	3,863	(42,000)	(59,000)	(67,123)	(8,123)		
<b>Other financing sources (uses)</b>										
Transfers	-	-	-	-	-	-	-	-		
<b>Fund balances, beginning</b>	<b>770,267</b>	<b>770,267</b>	<b>770,267</b>	<b>-</b>	<b>431,461</b>	<b>431,461</b>	<b>431,461</b>	<b>-</b>		
<b>Fund balances, ended</b>	<b>\$ 832,767</b>	<b>\$ 814,767</b>	<b>\$ 818,630</b>	<b>\$ 3,863</b>	<b>\$ 389,461</b>	<b>\$ 372,461</b>	<b>\$ 364,338</b>	<b>\$ (8,123)</b>		



OESTRIECHER  
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Beyond the Numbers

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

To the Honorable Judge Richard Starling, Jr.  
Alexandria City Court  
Alexandria, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the Alexandria City Court, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated March 18, 2022. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Alexandria City Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Alexandria City Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Alexandria City Court's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of current and prior year findings, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of current and prior year findings to be material weaknesses listed as items number 2021-001 and 2021-002.

### Compliance

As part of obtaining reasonable assurance about whether Alexandria City 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*.

Alexandria City Court's response to the findings identified in our audit are described in the accompanying Management's Corrective Action Plan. We did not audit Alexandria City Court's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of management and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Oestriecher & Company, CPAs*

OESTRIECHER & COMPANY  
Certified Public Accountants  
Alexandria, Louisiana

March 18, 2022

**ALEXANDRIA CITY COURT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the year ended September 30, 2021**

***Section I-Summary of Auditor's Reports***

1. The auditor's report expresses an unqualified opinion on the basic financial statements of Alexandria City Court.
2. Two material weaknesses disclosed during the audit of the basic financial statements are reported in the 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*.

***Section II - Financial Statement Findings***

**Finding 2021-001 – Segregation of Duties**

**Statement of Condition** – Alexandria City Court does not have adequate segregation of duties within the administrative office.

**Criteria** – A system of internal control procedures requires a segregation of duties so that no individual handles a transaction from start to finish.

**Effect of condition** – Lack of oversight could lead to improperly recorded transactions.

**Cause of condition** – There is a small number of personnel employed by Alexandria City Court.

**Recommendation** – Alexandria City Court should monitor the assignment of duties to ensure as much segregation of duties as possible.

**Questioned costs** – None

**Finding 2021-002 – Job Description**

**Statement of Condition** – The Alexandria City Court does not have a person on staff who has the qualifications and training to apply generally accepted accounting principles in recording financial transactions or preparing the financial statements.

**Criteria** – A reporting entity should be able to prepare financial statements in accordance with GAAP without any outside assistance.

**Effect of Condition** – The Alexandria City Court needed assistance in preparing the annual financial statements.

**Cause of Condition** – There was no written job description available to ensure hiring of staff that have appropriate training in applying generally accepted accounting principles.

**Recommendation** – Alexandria City Court should consider the cost/benefit of hiring additional personnel with sufficient knowledge and training.

**Questioned Costs** – None

***Section III – Federal Awards Findings and Questioned Costs***

There were no federal awards.

**Alexandria City Court  
Summary Schedule of Prior Audit Findings  
For the year ended September 30, 2021**

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

**Finding No. 2020-001**-The Alexandria City Court does not have adequate segregation of duties within the administrative office.

**Corrective action taken-** Condition is not resolved. See Finding 2021-001.

**Finding No. 2020-002**-The Alexandria City Court does not have a person on staff who has the qualifications and training to apply generally accepted accounting principles in recording financial transactions or preparing the financial statements.

**Corrective action taken-** Condition is not resolved. See Finding 2021-002.

**Finding No. 2020-003**- Reconciled cash balances were overdrawn.

**Corrective action taken-** Condition is resolved.

**Finding No. 2020-004**- The budget showed a greater than 5% overage variance in revenues.

**Corrective action taken-** Condition is resolved.

***Section II - Internal Control and Compliance Material to Federal Awards***

Not applicable.

***Section III – Federal Awards Findings and Questioned Costs***

There were no federal awards.

**Alexandria City Court  
P.O. Box 30  
Alexandria, LA 71301**

**March 18, 2022**

## **MANAGEMENT'S CORRECTIVE ACTION PLAN**

Alexandria City Court respectfully submits the following corrective action plan for the year ended September 30, 2021.

Name and address of contact person: Richard Starling, Jr., Alexandria City Judge, P.O. Box 30, Alexandria, Louisiana 71301.

Name and address of independent public accounting firm: Oestriecher and Company, CPAs, 4641 Windermere Place, Alexandria, Louisiana 71303-3548

Audit period: October 1, 2020 through September 30, 2021.

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the number assigned in the schedule. The Summary of Audit Results does not include findings and is not addressed.

### **FINDINGS-FINANCIAL STATEMENT AUDIT**

#### **FINDING NO. 2021-001:**

*Recommendation:* Alexandria City Court should monitor the assignment of duties to ensure as much segregation of duties as possible.

*Action Taken:* Employees will be monitored as effectively as possible with the limited staff.

#### **FINDING NO. 2021-002**

*Recommendation:* Alexandria City Court should consider the cost/benefit of hiring additional personnel with sufficient knowledge and training.

*Action Taken:* While management understands the nature of the finding and the necessity of personnel with qualifications that are higher than our current job descriptions, the benefits of hiring personnel with increased qualifications do not outweigh the costs.