

**City Court of Bossier City  
Bossier City, Louisiana  
A Component Unit of the City of Bossier City, Louisiana  
Annual Financial Statements**

**As of and For the Year Ended December 31, 2020**

City Court of Bossier City  
Bossier City, Louisiana  
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## Independent Auditors' Report

Thomas A. Wilson, Jr.  
Bossier City Judge  
City Court of Bossier City

### **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 Bossier City, a component unit of the City of Bossier City, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City Court of Bossier City'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 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 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 Bossier City as of December 31, 2020, 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 on pages and 4 - 9, budgetary comparison information on pages 34 - 36, the Schedule of Proportionate Share of Net Pension Liability on page 37, and the Schedule of Contributions on page 38, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court of Bossier City's basic financial statements. The other supplementary information Schedule of Compensation, Benefits, and Other Payments to Agency Head shown on page 39 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head is the responsibility of management. Section I of that schedule was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information in Section I of the schedule 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 I of the Schedule of Compensation, Benefits, and Other Payments to Agency Head is fairly stated, in all material respects in relation to the basic financial statements as a whole.

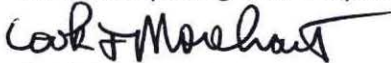
Section II of the Schedule of Compensation, Benefits, and Other Payments to Agency Head shown on page 39 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. As disclosed in Note 1 to the financial statements, the City of Bossier City Court prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. The other supplementary information schedules, Justice System Funding Schedules, shown on pages 40 - 42, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. These schedules are presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) and must be presented on the cash basis of

accounting which differs significantly from those principles used to present financial statements in accordance with accounting principles generally accepted in the United States of America. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the Justice System Funding Schedules, shown on pages 40 – 42, are 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 April 15, 2021, on our consideration of City Court of Bossier City'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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City Court of Bossier City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City Court of Bossier City's internal control over financial reporting and compliance.



Cook & Morehart  
Certified Public Accountants  
April 15, 2021

**CITY COURT OF BOSSIER CITY  
BOSSIER CITY, LOUISIANA**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

This section of the Bossier City Court's (hereafter referred to as the Court) annual financial report presents our discussion and analysis of the Court's financial performance during the fiscal year that ended on December 31, 2020. Please read it in conjunction with the Court's financial statements, which follow this section.

**FINANCIAL HIGHLIGHTS**

The Court experienced a decrease in its Net Position of (\$61,670) during the year ended December 31, 2020. As of December 31, 2020, the assets of the Court exceeded its liabilities by \$3,258,674. Of this amount, \$1,598,582 is reported as "unrestricted net position" and represents the amount available to be used to meet the Court's ongoing obligations to the citizens of Bossier City, Louisiana. The amount of \$1,633,232 is reported as "restricted net position" and represents amounts available to be used only for specific purposes.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**Basic Financial Statements**

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

**Government-wide Financial Statements**

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

- The *statement of net position* presents all of the Court's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or

decreases in the Court's net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.

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

The government-wide financial statements can be found immediately following this discussion and analysis.

### **Fund Financial Statements**

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, users may better understand the long-term impact of the Court's near-term financing decisions.

The Court has three governmental funds: the General Fund, the Building Fund, and the Victims of Juvenile Crime Fund.

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

The Court has four fiduciary funds: the Cash Bond Fund, the Civil Fund, the Fines Fund, and the Registry of the Court Fund.

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



## Notes to the Financial Statements

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

### Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information. This section includes a budgetary comparison schedule for the General Fund and the Building Fund. The amounts reported on the budgetary basis differ from the basis used to present the basic financial statements in accordance with generally accepted accounting policies (GAAP). Annual budgets are prepared on the cash basis of accounting. This section also includes a Schedule of Proportionate Share of Net Pension Liability and a Schedule of Contributions related to the Court's participation in the Louisiana State Employees' Retirement System.

## FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES

### *Net Position*

Net position may serve over time as a useful indicator of the Court's financial position. The Court's assets exceeded liabilities by \$3,258,674 at the end of 2020, compared to \$3,320,344 at the end of the previous year.

**Net Position  
Table 1**

	Governmental Activities	
	2020	2019
Current Assets	\$ 3,487,202	\$ 3,542,028
Capital Assets, net	26,860	34,742
Total Assets	<u>3,514,062</u>	<u>3,576,770</u>
Deferred outflows of resources - pension related	<u>59,611</u>	<u>28,898</u>
Current Liabilities	9,302	9,881
Non-current liabilities:		
Due in more than one year	<u>302,789</u>	<u>274,872</u>
Total liabilities	<u>312,091</u>	<u>284,753</u>
Deferred inflows of resources - pension related	<u>2,908</u>	<u>571</u>
Net Position		
Unrestricted	1,598,582	1,694,584
Fixed Assets	26,860	34,742
Restricted	<u>1,633,232</u>	<u>1,591,018</u>
	<u>\$ 3,258,674</u>	<u>\$ 3,320,344</u>

### *Changes in Net Position*

The Court's net position decreased by (\$61,670) during the year ended December 31, 2020 compared to an increase of \$20,393 during the prior year. Approximately 96% (\$233,469) of the Court's total revenues were derived through charges for services compared to 98% (\$352,134) during 2019. Revenues and expenses were lower in 2020 from 2019 due to the Court System not operating for a period of time as a result of the COVID-19 pandemic.

#### **Change in Net Position**

**Table 2**

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for service	\$ 233,469	\$ 352,134
General revenues		
Interest	4,481	4,850
Other	4,921	3,598
Total revenues	<u>242,871</u>	<u>360,582</u>
Total expense - judiciary	<u>304,541</u>	<u>340,189</u>
Increase (decrease) in net position	<u>\$ (61,670)</u>	<u>\$ 20,393</u>

Total revenues decreased (\$117,711), or 33%, from total revenues in 2019 of \$360,582 to total revenues of \$242,871 in 2020. The decrease was due to the Court not operating for a period of time as a result of the COVID-19 pandemic. Total expenses decreased (\$35,648), or 11%, from total expenses in 2019 of \$340,189 to total expense of \$304,541 in 2020.

### **FINANCIAL ANALYSIS OF THE COURT'S INDIVIDUAL FUNDS**

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

#### ***Governmental Funds***

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

As of the end of the current year, the Court's governmental funds reported a combined ending fund balance of \$3,461,915, compared to \$3,516,306 in the prior year.

The General Fund is the chief operating fund of the court. Unassigned fund balance was \$1,825,037 at the end of the current fiscal year, a decrease of (\$96,605) from the prior year.

The Building Fund is used to account for the accumulation of reserves for facility expenses. Fund balance was \$1,633,232 at the end of the current fiscal year, an increase of \$42,214.

The Victims of Juvenile Crime Fund is used to account for fees levied on certain juvenile defendants. There was no significant change during fiscal 2020.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Formal budgetary integration is employed as a management control device during the fiscal year. The Budget policy of the Court complies with state law, as amended, and as set forth in Louisiana Revised Statutes Title 39, Chapter 9, Louisiana Local Government Budget Act (LSA – R.S. 39:1301 et seq.) for the General Fund, the Building Fund and the Victims of Juvenile Crime Fund.

The Court’s budget was amended once in 2020.

The actual expenditures were \$48,496 less than the final budget amounts for the general fund.

Revenues available for expenditure were \$33,157 above the final budgeted amounts for the general fund.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2020, the Court had invested \$26,860 in capital assets from those funds maintained by the Court. (See table 3 below) There were no capital asset additions for the year December 31, 2020. There were capital asset additions of \$12,390 for equipment for the year ended December 31, 2019.

**Capital Assets At Year End  
Table 3**

	Governmental Activities 2020	Governmental Activities 2019
	<u>                    </u>	<u>                    </u>
Furniture	\$ 19,173	\$ 22,787
Equipment	7,687	11,955
Total	<u>\$ 26,860</u>	<u>\$ 34,742</u>

More detail information about the capital assets are presented in Note 5 to the financial statements.

## Debt

At the end of 2020 the Court had \$302,789 in long-term liabilities with regards to pensions, as described below.

**Table 4**  
**Outstanding Debt At Year End**

	Governmental Activities	
	2020	2019
Net pension liability	\$ 302,789	\$ 274,872

More detailed information about the pension liability is presented in Notes 6 and 7 to the financial statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were considered when the budget for the fiscal year ended December 31, 2021 was prepared:

- Revenues are expected to be higher in 2021 due to the Court being nonoperational for a period of time in 2020 due to COVID-19 pandemic.
- Expenditures are expected to be higher in 2021 due to the Court being nonoperational for a period of time in 2020 due to COVID-19 pandemic.

It is anticipated that management will consider and monitor the economic uncertainties of the COVID-19 pandemic and the impact on available financial resources.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the finances of the Court and seeks to demonstrate the Court's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Clerk of Court of the City Court of Bossier City, 620 Benton Road, Bossier City, LA 71111, or by calling (318) 741-8587.

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Statement of Net Position  
December 31, 2020

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 3,458,016
Investments	13,201
Prepaid items	15,985
Capital assets (net)	26,860
Total assets	3,514,062
DEFERRED OUTFLOWS OF RESOURCES - Pension Related	59,611
<b>LIABILITIES</b>	
Accounts payable	7,346
Payroll deductions payable	1,956
Non-current liabilities:	
Due in more than one year	302,789
Total liabilities	312,091
DEFERRED INFLOWS OF RESOURCES - Pension Related	2,908
<b>NET POSITION</b>	
Investment in capital assets	26,860
Restricted for facility expenses	1,633,232
Unrestricted	1,598,582
Total net position	\$ 3,258,674

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

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Statement of Activities  
For the Year Ended December 31, 2020

	Governmental Activities
Expenses	
Judiciary:	
Salaries	\$ 181,555
Employee benefits	28,494
Insurance	4,721
Office expense	31,878
Travel and other charges	15,600
Accounting fees	21,000
Payroll taxes	1,007
Other	9,694
Uniform expense	2,710
Depreciation expense	7,882
Total expenses	304,541
 Program Revenues	
Fees, charges, and commissions for services:	
Court costs, fees, and charges	51,620
Clerk costs	9,531
Service charges	40,601
Civil fees	111,342
301 funds	1,413
25% bond fee	2,912
Act 74 of 1988	12,860
DWI fees	3,190
Total programs revenues	233,469
Net program revenues (expenses)	(71,072)
 General Revenues	
Miscellaneous	4,481
Use of money and property - interest income	4,921
Total general revenues	9,402
 Change in net position	(61,670)
 Net position - beginning	3,320,344
 Net position - ending	\$ 3,258,674

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

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Balance Sheet  
Governmental Funds  
December 31, 2020

	General Fund	Building Fund	Victims Juvenile Crime Fund	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 1,821,138	\$ 1,633,232	\$ 3,646	\$ 3,458,016
Investments	13,201			13,201
<b>Total assets</b>	<b>\$ 1,834,339</b>	<b>\$ 1,633,232</b>	<b>\$ 3,646</b>	<b>\$ 3,471,217</b>
<b>Liabilities</b>				
Accounts payable	\$ 7,346	\$	\$	\$ 7,346
Payroll deductions payable	1,956			1,956
<b>Total liabilities</b>	<b>9,302</b>			<b>9,302</b>
<b>Fund Balances</b>				
Restricted for facility expenses		1,633,232		1,633,232
Committed for victims of juvenile crime			3,646	3,646
Unassigned	1,825,037			1,825,037
<b>Total fund balances</b>	<b>1,825,037</b>	<b>1,633,232</b>	<b>3,646</b>	<b>3,461,915</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,834,339</b>	<b>\$ 1,633,232</b>	<b>\$ 3,646</b>	<b>\$ 3,471,217</b>

Total fund balances - governmental funds \$ 3,461,915

Amounts reported for governmental activities in the statement of activities are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 26,860

The non allocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial statements. 15,985

Other long-term assets and other amounts are not available to pay for current-period expenditures and therefore are unavailable in the funds.  
Deferred outflows - pension related 59,611

Long-term liabilities and other amounts are not due and payable in the current period and therefore are not reported in the funds.  
Net pension liability (302,789)  
Deferred inflows - pension related (2,908)

Net Position of Governmental Activities \$ 3,258,674

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

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2020

	General Fund	Building Fund	Victims of Juvenile Crime Fund	Total Governmental Funds
Revenues:				
Court costs, fees, and charges	\$ 51,620	\$	\$	\$ 51,620
Clerk costs	9,531			9,531
Service charges		40,601		40,601
Civil fees	111,342			111,342
301 funds	1,413			1,413
25% bond fee	2,912			2,912
Act 74 of 1988	12,860			12,860
DWI fees	3,190			3,190
Miscellaneous	4,481			4,481
Interest income	3,308	1,613		4,921
Total revenues	<u>200,657</u>	<u>42,214</u>		<u>242,871</u>
Expenditures:				
Current - Judiciary				
Salaries	181,555			181,555
Employee benefits	28,953			28,953
Insurance	4,865			4,865
Office expense	31,878			31,878
Travel and other charges	15,600			15,600
Accounting fees	21,000			21,000
Payroll taxes	1,007			1,007
Other	9,694			9,694
Uniform expense	2,710			2,710
Total expenditures	<u>297,262</u>			<u>297,262</u>
Excess of revenues over (under) expenditures	(96,605)	42,214		(54,391)
Fund balances at beginning of year	<u>1,921,642</u>	<u>1,591,018</u>	<u>3,646</u>	<u>3,516,306</u>
Fund balances at end of year	<u>\$ 1,825,037</u>	<u>\$ 1,633,232</u>	<u>\$ 3,646</u>	<u>\$ 3,461,915</u>

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



City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2020

Net change in fund balances - total governmental funds \$ (54,391)

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. This is the amount by which depreciation (\$7,882) exceeded capital outlay (\$0) in the current year. (7,882)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Pension expense 459

The non allocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources. 144

Change in net position of governmental activities \$ (61,670)

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

City Court of Bossier City  
 A Component Unit of the City of Bossier City, Louisiana  
 Statement of Fiduciary Net Position  
 Fiduciary Funds  
 December 31, 2020

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 1,121,015
Investments	33,003
Total assets	1,154,018
Liabilities	
Due to others	1,154,018
Total liabilities	1,154,018
Net Position	
Total net position	\$

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

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Statement of Changes in Fiduciary Net Position  
Fiduciary Funds  
For the Year Ended December 31, 2020

	Custodial Funds
Additions:	
Investment income - interest	\$ 1,347
Fines and other fees collected	1,337,537
Court and other costs collected	342,363
Total additions	1,681,247
Deductions:	
Payments of fines and other fees	1,337,687
Payments of court and other costs	343,560
Total deductions	1,681,247
Change in net position	
Net position - beginning	
Net position - ending	\$

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

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Notes to the Financial Statements  
December 31, 2020

INTRODUCTION

The City Court of Bossier City (the Court) was created by a special legislative act (Louisiana Revised Statute 13:1952). Its jurisdiction extends through the City of Bossier City (the City) and the wards wherein the City is located, as extended from time to time. The City judge is elected and cannot be removed by City officials. Court expenses such as payroll and related costs, maintenance, utilities, etc., are paid through the General Fund of the City. There are certain funds collected by the Court, pursuant to state statute, which are under the control of the Court and are reported in the accompanying financial statements. These financial statements account for all activities of the Court not funded by the City.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

B. REPORTING ENTITY

The City Judge is an independently elected official; however, the Court is fiscally dependent on the City. The City maintains and operates the City courthouse in which the Court's office is located and provides funds for payroll and related costs, equipment and furniture of the Court's office. Because the Court is fiscally dependent on the City, the Court was determined to be a component unit of the City, the financial reporting entity.

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

C. FUND ACCOUNTING

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

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

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Governmental Funds

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

*General Fund* - The General Fund is the general operating fund of the Court. The Court's share of court costs assessed by City Court as authorized by Louisiana Statute R.S. 13:1899C, collections of traffic fines, and collections of court-imposed fines remitted to City Court are all accounted for in this fund. General operating expenditures are paid from this fund.

*Special Revenue Funds* - These funds are established to account for the proceeds of specific revenue sources, that are restricted or committed to expenditures for specified purposes other than debt service and capital projects.

*Building Fund* - The Building Fund is used to account for the collection of fees as authorized by Louisiana Statute R.S. 13:1910. These funds are dedicated exclusively to the acquisition, leasing, construction, equipping, and maintenance of new and existing City Courts and for the maintenance and payment of any bond indebtedness on any such existing facilities.

*Victims of Juvenile Crime* - The Victims of Juvenile Crime Fund is used to account for receipts of fees levied by the Judge on certain non-indigent juvenile defendants.

Fiduciary Funds

The only funds accounted for in this category by the Court are custodial funds. The Cash Bond, Civil, Registry of the Court, and Fines custodial funds account for assets held by the Court as an agent for others pending court action. Custodial funds use the accrual basis of accounting.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

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This approach is then reconciled, through adjustment, to a government-wide view of the Court's operations.

The amounts reflected in the Governmental Funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Court considers all revenues available if they are collected within 60 days after the fiscal year end.

#### Revenues

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

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

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

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

#### Expenditures

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

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

Capital outlays are reported at the time purchased.

#### Other Financing Sources (Uses)

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

#### Government-wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Court as a whole. These statements include all the non-fiduciary 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).

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

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E. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash includes amounts in demand deposits and interest bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (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. Investments are limited by R.S. 33:2955.

F. USE OF ESTIMATES

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

G. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Furniture	7-15 years
Equipment	5-10 years

For fund financial statements, capital assets are recorded as expenditures in the governmental funds at the time purchased.

No depreciation is recorded in the fund financial statements.

H. NET POSITION

Government-wide net position is divided into three components: Net investment in capital assets consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by the Court's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors (less related liabilities and deferred inflows of resources). All other net position is reported as unrestricted net position. 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 and then toward unrestricted resources.

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I. FUND BALANCE

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable - amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes due to constraints placed on the use of resources that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
3. Committed - amounts that can be used only for the specific purposes as a result of constraints imposed by the Court Judge (the City Court's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the judge removes those constraints by taking the same type of action (i.e. legislation, resolution, ordinance).
4. Assigned - amounts that are constrained by the Court's intent to be used for specific purposes, but are neither restricted nor committed.
5. Unassigned - all amounts not included in other spendable classifications

The Court's policy is to apply expenditures against restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purpose amounts exceeds the positive fund balance for the non-general fund.

J. INTERFUND ACTIVITY

Interfund activity is reported as either loans, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

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K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Court currently has deferred outflows of resources related to pensions in the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Court currently has deferred inflows of resources related to pensions in the government-wide statement of net position.

L. PENSIONS

The Bossier City Judge is a member of the Louisiana State Employees Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan, as described in Note 6. The plan utilizes the accrual basis of accounting. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan.

M. PREPAID ITEMS

Prepaid items reported in the government wide financial statements represent payments for maintenance agreements and insurance that will benefit periods beyond December 31, 2020.

(2) BUDGET

The proposed budget for the December 31, 2020, fiscal year was advertised and made available for public inspection at the Court's office on December 10, 2019. The proposed budget is prepared on the cash basis of accounting which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). All appropriations lapse at year-end.

Formal budget integration is employed as a management control device during the year. Budget amounts included in the accompanying financial statements include the original and amended budgets. There was one amendment to the budget for the year ended December 31, 2020.

The budget is structured such that revenues are budgeted by source and appropriations are budgeted by principal type of expenditure. Expenditures may not legally exceed appropriations at the fund level. Appropriations that are not expended lapse at year end. The Court may revise or amend the budget at its discretion. Management may not amend the budget.

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(3) CASH, CASH EQUIVALENTS, AND INVESTMENTS

At December 31, 2020, the Court had cash, cash equivalents, and investments (book balances) totaling \$4,579,031 as follows:

A. Cash and cash equivalents:

Governmental Funds:	
General Fund – operating	\$ 1,821,138
Building Fund – operating	1,633,232
Victims of Juvenile Crime – operating	<u>3,646</u>
Total Governmental Funds	<u>3,458,016</u>
Fiduciary (Custodial) Funds:	
Cash Bond Fund – operating	93,258
Civil Fund	942,954
Fines Fund	80,663
Registry of Court Fund	<u>4,140</u>
Total Fiduciary (Custodial) Funds	<u>1,121,015</u>
Total – All Funds	<u>\$ 4,579,031</u>

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

B. Investments

At December 31, 2020, the court held certificates of deposit that were classified as investments since their maturity was in excess of ninety days subsequent to their initial purchase. These certificates of deposit are carried at cost which approximates market value and are secured by federal deposit insurance and the pledge of securities owned by the fiscal agent bank. Investments are limited by Louisiana Revised Statute (R. S.) 33:2955.

At December 31, 2020, the court had investments totaling \$46,204 as follows:

General Fund	\$ 13,201
Civil Fund	<u>33,003</u>
	<u>\$ 46,204</u>

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C. Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. At year end, bank balances of \$4,648,369 were protected by \$296,205 of federal depository insurance. The remaining bank balance of \$4,352,164 was exposed to custodial credit risk as uninsured deposits protected with pledged securities held by the custodial banks not in the name of the Court.

Even though deposit amounts protected by pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 3, 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 that the fiscal agent has failed to pay deposited funds upon demand.

*Interest Rate Risk:* The Court's certificates of deposit have maturities of two years or less which limits exposure to fair value losses arising from rising interest rates.

*Credit Risk:* The Court's investments comply with Louisiana Statutes (LSA R.S. 33:2955). Under state law, the Court may deposit funds with a fiscal agent organized under the laws of Louisiana, the laws of any other state in the union, or the laws of the United States. The Court may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

(4) EXPENDITURES OF THE COURT PAID BY THE CITY

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

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(5) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance at Jan. 1, 2020	Additions	Deletions	Balance at Dec. 31, 2020
<u>Governmental Activities:</u>				
Capital assets, being depreciated:				
Furniture and equipment	\$ 79,478	\$	\$	\$ 79,478
Total capital assets, being depreciated at historical cost	<u>79,478</u>			<u>79,478</u>
Less accumulated depreciation:				
Furniture and equipment	44,736	7,882		52,618
Total accumulated depreciation	<u>44,736</u>	<u>7,882</u>		<u>52,618</u>
Total capital assets, being depreciated, net	<u>34,742</u>	<u>7,882</u>		<u>26,860</u>
Governmental activities capital assets, net	<u>\$ 34,742</u>	<u>\$ 7,882</u>	<u>\$</u>	<u>\$ 26,860</u>

Depreciation expense for the year ended December 31, 2020, was \$7,882.

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(6) RETIREMENT SYSTEM

The Court participates in the Louisiana State Employees' Retirement System (LASERS or the System), a cost-sharing multiple-employer defined benefit pension plan established by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) to provide retirement allowances and other benefits to eligible state officers, employees, and their beneficiaries.

**Plan Description**

The System was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:401, as amended, for eligible state officers, employees and their beneficiaries. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date. The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

**Retirement Benefits**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Our rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges.

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Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

**Deferred Benefits**

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

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Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

**Disability Benefits**

Generally, active members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

**Survivor's Benefits**

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011, who was in state service at the time of death, must have a minimum of five years of service credits, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit, regardless of when earned, in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and in active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

A Hazardous Duty Services Plan member's surviving spouse and minor or handicapped or mentally incapacitated child or children are entitled to survivor benefits of 80% of the member's final average compensation if the member was killed in the line of duty. If the member dies in the line of duty as a result of an intentional act of violence, survivor benefits may be increased to 100% of the member's final average compensation.

**Permanent Benefit Increases/Cost-of-Living Adjustments**

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), which are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

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**Employer Contributions**

The employer contribution rate is established annually under Louisiana Revised Statute 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2020, are as follows:

Plan	Plan Status	Employee Rate	Employer Rate
Judges hired before 1/1/2011	Closed	11.50%	42.40%
Judges hired after 12/31/2010	Closed	13.00%	42.00%
Judges hired on or after 7/1/15	Open	13.00%	42.00%

The Court's contractually required contribution rate for the period July 2019 through June 2020 was 42.40%, and for the period July 2020 through June 2021 is 42.50%, of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The Court's contributions to the System for the years ended December 31, 2020, 2019, and 2018 were \$30,116, \$30,164, and \$25,340, respectively. Included in accrued expenses at December 31, 2020, is \$2,423 of employer contributions due for the month of December, 2020, which were paid in January 2021.

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

At December 31, 2020, the Court reported a liability of \$302,789 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Court's proportion of the net pension liability was based on a projection of the Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. At June 30, 2020, the Court's proportion was .003660%, which was a decrease of .00013% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Court recognized pension expense of \$39,013, plus employer's amortization of change in proportionate share and the difference between employer contributions and proportionate share of contributions of \$3,364.

At December 31, 2020, the Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$	\$ 2,908
Differences due to change in assumptions	969	
Net difference between projected and actual earnings on pension plan investments	44,262	
Changes in proportion and differences between employer contributions and proportionate share of contributions		
Employer contributions subsequent to the measurement date	14,380	
Total	\$ 59,611	\$ 2,908

The Court reported a total of \$14,380 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2020, which will be recognized as a reduction in net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

Year	Amount
2021	\$ 5,637
2022	12,764
2023	13,678
2024	10,244
Total	\$ 42,323

**Actuarial Methods and Assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

<b>Valuation Date</b>	June 30, 2020
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	2 years
<b>Investment Rate of Return</b>	7.55% per annum
<b>Inflation Rate</b>	2.3% per annum
<b>Mortality</b>	<b>Non-disabled members</b> – The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.

(Continued)

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Notes to the Financial Statements  
December 31, 2020  
(Continued)

**Disabled members** – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

**Termination, Disability, and Retirement**

Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members for 2019.

**Salary Increases**

Salary increases were projected on a 2014-2018 experience study of the System's members. The salary increase ranges for judges ranged from a lower range of 2.6% to an upper range of 5.1%.

**Cost of Living Adjustments**

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.25% for 2020. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2020 are summarized in the following table:

**Expected Long Term Real Rates of Return**

<u>Asset Class</u>	<u>2018</u>
Cash	(0.59%)
Domestic Equity	4.79%
International Equity	5.83%
Domestic Fixed Income	1.76%
International Fixed Income	3.98%
Alternative Investments	6.69%
Risk Parity	4.20%
<b>Total Fund</b>	<b>5.81%</b>

The discount rate used to measure the total pension liability was 7.55%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Notes to the Financial Statements  
December 31, 2020  
(Continued)

**Sensitivity to Changes in Discount Rate**

The following presents the Court's proportionate share of the net pension liability using the discount rate of 7.55%, as well as what the Court's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	Changes in Discount Rate		
	1% Decrease	Current Discount Rate	1% Increase
2020 Employer Net Pension Liability	<u>6.55%</u> \$ 372,081	<u>7.55%</u> \$ 302,789	<u>8.55%</u> \$ 243,988

**Change in Net Pension Liability**

The changes in the net pension liability for the year ended June 30, 2020 were recognized as pension expense or benefit in the current reporting period except as follows:

**Differences between Expected and Actual Experience**

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

**Differences between Projected and Actual Investment Earnings**

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period.

**Changes in Actuarial Assumptions:**

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

**Pension Plans Fiduciary Net Positions**

Detailed information about the LASERS fiduciary net positions is available in a stand-alone audit report on their financial statements for the year ended June 30, 2020. Access to these reports can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov) and the System's website, <http://www.lasersonline.org/site.php>.

(Continued)

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Notes to the Financial Statements  
December 31, 2020  
(Continued)

(7) LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Net pension liability	\$ 274,872	\$ 27,917	\$	\$ 302,789
Governmental Activities long-term liabilities	\$ 274,872	\$ 27,917	\$	\$ 302,789

(8) SUBSEQUENT EVENTS

Subsequent events have been evaluated through April 15, 2021, the date the financial statements were available to be issued.

(9) Uncertainty

As a result of the COVID-19 Coronavirus, economic uncertainties have arisen which are likely to negatively impact financial resources. While the duration on the economic impact is expected to be temporary, there is considerable uncertainty around the duration. The related financial impact and duration cannot be reasonably estimated at this time.

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual (Cash Basis) - General Fund  
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual (Budgetary Basis)	Variance- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Court costs, fees and charges	\$ 44,000	\$ 50,000	\$ 51,620	\$ 1,620
Clerk cost	14,000	9,000	9,531	531
Civil fees	148,500	85,000	111,342	26,342
301 funds	2,000	1,000	1,412	412
25% bond fee	20,000	2,500	2,963	463
Act 74 of 1988	22,000	10,000	12,860	2,860
DWI fees	5,000	3,000	3,190	190
Miscellaneous	7,000	4,050	4,481	431
Interest income	3,000	3,000	3,308	308
Total revenues	<u>265,500</u>	<u>167,550</u>	<u>200,707</u>	<u>33,157</u>
<b>Expenditures:</b>				
Current - Judiciary				
Salaries	187,000	167,000	181,555	(14,555)
Employee benefits	27,500	33,500	29,131	4,369
Insurance	6,000	7,000	4,865	2,135
Office expense	40,000	42,000	30,995	11,005
Travel and other charges	26,000	16,000	12,936	3,064
Conventions and seminars	7,000	3,500	2,663	837
Accounting fees	22,000	22,000	23,230	(1,230)
Payroll taxes	1,000	1,000	1,007	(7)
Other	30,450	33,185	9,503	23,682
Contingency	20,000	20,000		20,000
Uniform expense	5,000	1,000	1,804	(804)
Total expenditures	<u>371,950</u>	<u>346,185</u>	<u>297,689</u>	<u>48,496</u>
Excess of revenues over expenditures	(106,450)	(178,635)	(96,982)	81,653
Fund balance at beginning of year	<u>1,962,097</u>	<u>1,927,374</u>	<u>1,933,677</u>	<u>6,303</u>
Fund balance at end of year	<u>\$ 1,855,647</u>	<u>\$ 1,748,739</u>	<u>\$ 1,836,695</u>	<u>\$ 87,956</u>

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual (Cash Basis) - Building Fund  
For the Year Ended December 31, 2020

	Budget <u>Original</u>	Budget <u>Final</u>	Actual <u>(Budgetary Basis)</u>	Variance- Favorable <u>(Unfavorable)</u>
Revenues:				
Service charges	\$ 40,000	\$ 30,000	\$ 40,601	\$ 10,601
Interest income	1,500	1,200	1,613	413
Total revenues	<u>41,500</u>	<u>31,200</u>	<u>42,214</u>	<u>11,014</u>
Expenditures:				
Judiciary	41,500	31,200		31,200
Total expenditures	<u>41,500</u>	<u>31,200</u>		<u>31,200</u>
Excess of revenues over expenditures			42,214	42,214
Fund balances at beginning of year	<u>1,494,609</u>	<u>1,591,018</u>	<u>1,591,018</u>	
Fund balances at end of year	<u>\$ 1,494,609</u>	<u>\$ 1,591,018</u>	<u>\$ 1,633,232</u>	<u>\$ 42,214</u>

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Notes to Budgetary Comparison Schedules  
For the Year Ended December 31, 2020

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and amendments. There was one amendment to the budget for the year ended December 31, 2020. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the statement of revenues, expenditures and changes in fund balances (budget basis) with the amounts shown on the statement of revenues, expenditures and changes in fund balances (GAAP basis):

	<u>General Fund</u>	<u>Building Fund</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ ( 96,982)	\$ 42,214
Adjustments:		
Revenue accruals – net	( 51)	
Expenditure accruals – net	<u>428</u>	<u>          </u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ ( 96,605)</u>	<u>\$ 42,214</u>

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Schedule of Proportionate Share of Net Pension Liability  
For the Year Ended December 31, 2020

Louisiana State Employees' Retirement System

Fiscal Year	Agency's proportion of the net pension liability	Agency's proportionate share of the net pension liability	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2020	0.00366%	\$ 302,789	\$ 72,450	418%	58.0%
2019	0.00379%	274,872	68,115	404%	62.9%
2018	0.00363%	247,563	66,395	373%	64.3%
2017	0.00003%	265,223	66,395	399%	62.5%
2016	0.00375%	294,314	66,395	443%	57.7%
2015	0.00352%	239,073	65,764	364%	62.7%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.



City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Schedule of Contributions  
December 31, 2020

Louisiana State Employees' Retirement System

Fiscal Year	Statorily Required Contributions	Contributions in relation to the statutorily required contribution	Contributions Deficiency (Excess)	Agency's covered-employee payroll	Contributions as a percentage of covered-employee payroll
2020	\$ 29,740	\$ 29,740	\$	\$ 69,377	42.9%
2019	29,361	29,361		71,143	41.3%
2018	26,624	26,624		66,395	40.1%
2017	26,043	26,043		66,395	39.2%
2016	25,263	25,263		66,395	38.0%
2015	26,163	26,163		65,764	39.8%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Other Supplementary Information  
Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For The Year Ended December 31, 2020

**Agency Head: Thomas A. Wilson, Jr. Bossier City Judge**

**SECTION I**

**Paid by the City Court of Bossier City**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 70,862
Benefits - Retirement	29,131
Per diem	3,485
Registration fees	1,675
Conference travel	4,911
Reimbursements	1,070

**SECTION II**

**Paid by the City of Bossier City:**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 36,216
Benefits - Retirement	15,336
Benefits - Insurance	10,755

City Court of Bossier City  
 A Component Unit of the City of Bossier City, Louisiana  
 Other Supplementary Information  
 Justice System Funding Schedule  
 Receiving Schedule - General Fund  
 As Required by Act 87 of the 2020 Regular Legislative Session  
 For the Year Ended December 31, 2020

Cash Basis Presentation	<u>January 2020 - June 2020</u>	<u>July 2020 - December 2020</u>		
Receipts From:				
City of Bossier City - Bond Fees	1,674	1,289		
State of Louisiana Department of Public Safety - Criminal Fines - Other	587	825		
Interest earnings on collections	1,657	1,651		
Subtotal Receipts	<u>3,918</u>	<u>3,765</u>		
Ending Balance of Amounts Assessed but Not Received	<table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"><tr><td style="text-align: center;">-</td></tr></table>	-	<table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"><tr><td style="text-align: center;">-</td></tr></table>	-
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City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Other Supplementary Information  
Justice System Funding Schedule  
Collecting/Disbursing Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended December 31, 2020

Cash Basis Presentation	January 2020 - June 2020	July 2020 - December 2020
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	<b>\$ 1,093,644</b>	<b>\$ 1,157,964</b>
<b>Add: Collections</b>		
Civil Fees (including refundable amounts such as garnishments or advance deposits)	167,402	174,961
Bond Fees	94,005	177,860
Criminal Court Costs/Fees	210,499	352,685
Criminal Fines - Other	222,651	283,027
Interest Earnings on Collected Balances	658	689
Subtotal Collections	695,215	989,222
<b>Less: Disbursements to Governments and Nonprofits:</b>		
Avoyelles Parish Sheriff - Civil Fees		32
Baton Rouge City Constable - Civil Fees	120	210
Bienville Parish Sheriff - Civil Fees	134	102
Bossier City Marshal - Civil Fees	25,142	33,480
Bossier City Police Department - Criminal Court Costs/Fees	1,100	1,150
Bossier Parish Police Jury - Criminal Court Costs/Fees	770	1,710
Bossier Parish Sheriff - Civil Fees	3,609	4,054
Bossier Parish Sheriff - Criminal Court Costs/Fees	1,100	1,278
Bossier Webster DA - Criminal Court Costs/Fees	2,793	3,251
Caddo Parish Sheriff - Civil Fees	3,635	3,540
City of Bossier City - Criminal Fines - Other	233,137	356,307
City of Bossier City Marshal - Criminal Court Costs/Fees	39,410	61,718
City of Shreveport City Marshal - Civil Fees	180	60
Claiborne Parish Sheriff - Civil Fees	65	119
Crime Stoppers - Criminal Court Costs/Fees	2,637	4,104
Department of Health and Hospitals - Criminal Court Costs/Fees	3,082	5,183
Desoto Parish Sheriff - Civil Fees	95	144
East Baton Rouge Parish Sheriff - Civil Fees	1,753	1,035
Indigent Defender Board - Criminal Court Costs/Fees	56,918	89,003
Jefferson Parish Sheriff - Civil Fees	30	60
LA Commission on Law Enforcement - Criminal Court Costs/Fees	3,500	5,678
Louisiana Supreme Court Judicial College - Criminal Court Costs/Fees	643	1,009
Lafayette City Marshal - Civil Fees	37	
Lambert C Boissiere, III, Constable - Civil Fees	20	40
Lincoln Parish Sheriff - Civil Fees	30	36
Livingston Parish Sheriff - Civil Fees	43	
Louisiana Secretary of State- Civil Fees	100	150
Louisiana State Treasurer - Civil Fees	15,884	19,030
Louisiana Supreme Court JCC LA Judicial College Collections - Civil Fees	311	366
Minden City Marshal - Civil Fees	579	350
Monroe City Marshal - Civil Fees		90
Morehouse Parish Sheriff - Civil Fees	37	
Natchitoches Parish Sheriff -Civil Fees	98	48

(Continued)

City Court of Bossier City  
A Component Unit of the City of Bossier City, Louisiana  
Other Supplementary Information  
Justice System Funding Schedule  
Collecting/Disbursing Schedule  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended December 31, 2020  
(Continued)

	<u>January 2020 - June 2020</u>	<u>July 2020 - December 2020</u>
Northwest Louisiana Crime Lab - Criminal Court Costs/Fees	34,351	54,550
Ouachita Parish Sheriff - Civil Fees	108	102
Ruston City Marshal - Civil Fees	20	
Sabine Parish Sheriff - Civil Fees	96	35
St. Tammany Parish Sheriff - Civil Fees	81	
State of Louisiana - CMIS - Criminal Court Costs/Fees	3,959	6,157
State of Louisiana Department of Public Safety - Criminal Court Costs/Fees	1,650	2,046
Webster Parish Sheriff - Civil Fees	645	1,000
<b>Less: Amounts Retained by Collecting Agency</b>		
Amounts "Self-Disbursed" to Collecting Agency		
DWI Act 894 fees	380	2,810
Civil fees	66,799	64,152
Cash bond fees	39,443	133,865
Criminal court costs/fees	36,879	57,243
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	23,351	20,156
Bond Fee Refunds	22,032	47,200
Curator fee		200
Fines refunds	109	483
Other disbursements to individuals	4,000	5,000
<b>Subtotal Disbursements/Retainage</b>	<u>630,895</u>	<u>988,336</u>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<u>\$ 1,157,964</u>	<u>\$ 1,158,850</u>
<b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>	<u>N/A</u>	<u>N/A</u>
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected (i.e. receivable balance)	<u>N/A</u>	<u>N/A</u>
Total Waivers During the Fiscal Period (i.e. non-cash reduction of receivable balances, such as time served or community service)	<u>N/A</u>	<u>N/A</u>

# COOK & MOREHART

*Certified Public Accountants*

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SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

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*

Independent Auditors' Report

Thomas A. Wilson, Jr.  
Bossier City Judge  
City Court of Bossier City  
Bossier City, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the 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 Bossier City as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City Court of Bossier City's basic financial statements, and have issued our report thereon dated April 15, 2021.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City Court of Bossier City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Court of Bossier City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of Bossier City'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 the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



Cook & Morehart  
Certified Public Accountants  
April 15, 2021

City Court of Bossier City  
Bossier City, Louisiana  
Schedule For Louisiana Legislative Auditor  
December 31, 2020

**Summary Schedule of Prior Audit Findings**

There were no findings or management letter comments for the year ended December 31, 2019.

**Current Year Audit Findings**

There are no findings or management letter comments for the year ended December 31, 2020.