

**CITY COURT OF
ABBEVILLE, LOUISIANA**

Financial Report

Year Ended December 31, 2020

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Independent Accountant's Review Report

The Honorable Richard J. Putnam, III, Judge
City Court of Abbeville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of City Court of Abbeville, Louisiana, a component unit of the City of Abbeville, Louisiana, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City Court's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

The 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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and Schedule of Justice System Funding on pages 17 and 18 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. 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.

Other Information

The State of Louisiana requires that the Schedule of Compensation, Benefits, and Other Payments to Judge and the Schedule of Justice System Funding on pages 19 and 20 be presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana

June 17, 2021

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY COURT OF ABBEVILLE, LOUISIANA

Statement of Net Position
December 31, 2020

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 181,218
Certificates of deposit	<u>65,285</u>
Total current assets	<u>246,503</u>

Noncurrent assets:

Capital assets, net	<u>3,330</u>
Total assets	<u>\$ 249,833</u>

LIABILITIES

Current liabilities:

Accounts payable	\$ 1,718
Due to other agencies	<u>148,350</u>
Total liabilities	<u>150,068</u>

NET POSITION

Net investment in capital assets	3,330
Unrestricted	<u>96,435</u>
Total net position	<u>\$ 99,765</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Statement of Activities
Year Ended December 31, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u> <u>Charges for</u> <u>Services</u>	<u>Net (Expense) Revenue</u> <u>And Changes in</u> <u>Net Position</u> <u>Governmental</u> <u>Activities</u>
Governmental activities:			
General government	\$ 222,666	\$ 239,548	\$ 16,882
	General Revenues:		
	Interest income		<u>960</u>
	Change in net position		17,842
	Net position -- beginning		<u>81,923</u>
	Net position -- ending		<u>\$ 99,765</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

CITY COURT OF ABBEVILLE, LOUISIANA

Balance Sheet
 Governmental Fund
 December 31, 2020
 (With Comparative Totals as of December 31, 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and interest-bearing deposits	\$ 181,218	\$ 221,113
Certificates of deposit	<u>65,285</u>	<u>64,671</u>
Total assets	<u>\$ 246,503</u>	<u>\$ 285,784</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 1,718	\$ 4,709
Unearned revenue	-	48,714
Due to other agencies	<u>148,350</u>	<u>157,129</u>
Total liabilities	150,068	210,552
Fund equity:		
Fund balance - Unassigned	<u>96,435</u>	<u>75,232</u>
Total liabilities and fund equity	<u>\$ 246,503</u>	<u>\$ 285,784</u>
Reconciliation of the Governmental Funds balance sheet to the statement of net position:		
Total fund balance for governmental funds	\$ 96,435	\$ 75,232
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds	<u>3,330</u>	<u>6,691</u>
Net position of governmental activities	<u>\$ 99,765</u>	<u>\$ 81,923</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balance
 Governmental Fund
 Year Ended December 31, 2020
 (With Comparative Totals for the Year Ended December 31, 2019)

	<u>2020</u>	<u>2019</u>
Revenues:		
Court costs	\$ 186,250	\$ 203,376
Fines	53,298	62,843
Interest	960	1,139
Total revenues	<u>240,508</u>	<u>267,358</u>
Expenditures:		
Current -		
Salaries and payroll taxes	61,301	48,172
Conferences and meetings	850	9,589
Office expenses	6,614	7,134
Telephone	4,132	4,403
Professional fees	7,900	8,500
Janitorial service	2,000	1,920
Miscellaneous	2,281	2,307
Repair and maintenance	-	295
Dues and subscriptions	10,728	12,187
Court costs -		
Indigent defender's board	20,612	30,087
City Marshall - fees	15,417	21,689
City Marshall - holding facility	-	20
Louisiana commission on law enforcement	1,015	1,504
City of Abbeville - witness fees	7,372	8,075
City of Abbeville - intoxilizer fees	225	579
Acadiana crime lab	14,511	19,203
Vermilion parish district attorney	793	1,482
Case information systems	1,376	1,920
Louisiana rehab services - HSCI	325	587
Supreme court	206	303
Judicial building fund	8,349	11,883
Court fines -		
City of Abbeville	52,758	60,243
Vermilion Parish Police Jury	540	2,598
Total expenditures	<u>219,305</u>	<u>254,680</u>
Excess (Deficiency) of revenues over expenditures	21,203	12,678
Fund balance, beginning	<u>75,232</u>	<u>62,554</u>
Fund balance, ending	<u>\$ 96,435</u>	<u>\$ 75,232</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance
 Of the Governmental Fund to the Statement of Activities
 Year Ended December 31, 2020
 (With Comparative Totals for the Year Ended December 31, 2019)

	<u>2020</u>	<u>2019</u>
Net change in fund balance - governmental fund	\$ 21,203	\$ 12,678
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 -		
- Depreciation expense	<u>(3,361)</u>	<u>(3,668)</u>
Change in net position of governmental activities	<u>\$ 17,842</u>	<u>\$ 9,010</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court of Abbeville, Louisiana (City Court) was created under Louisiana Revised Statute 13:1872 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years.

The accounting and reporting policies of the City Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the *Louisiana Government Audit Guide* and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity

This report includes all funds which are controlled by or dependent upon the City Court Judge. City Court is a component of a financial reporting entity with the City of Abbeville, Louisiana being the primary government.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the activities of the government. Both the government-wide and fund financial statements categorize primary activities as governmental.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Items not properly included among program revenues are reported as *general revenues*.

A separate financial statement is provided for the governmental fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or as soon enough thereafter to pay liabilities for the current period. For this purpose, the government considers revenues to be *available* if they are collectible within the current period or soon enough thereafter, within 60 days of the end of the current fiscal period, to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

City Court of Abbeville, Louisiana has the following fund type:

Governmental Fund –

The focus of the governmental fund’s measurement (in the fund statement) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of City Court:

General Fund

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

Capital Assets

All capital assets purchased or acquired are reported at historical cost or estimated historical cost. 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:

Equipment	5-10 years
Furniture and fixtures	7-10 years

Fund Equity – Fund Financial Statements

Governmental fund equity is classified as fund balance. City Court has implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of resources are either:
 - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Imposed by law through constitutional provisions or enabling legislation. The Court did not have any restricted resources as of year-end.
- Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the City Court Judge, which is the entity's highest level of decision-making authority. These amounts cannot be used for any other purposes unless the Judge removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Court did not have any committed resources as of year-end.
- Assigned: This classification includes amounts that are constrained by City Court's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by City Court. The Court did not have any assigned resources as of year-end.
- Unassigned: This classification is the residual fund balance of the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, City Court will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, City Court reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

Budgetary Practices

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted and as finally amended by the City Court Judge.

Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Salaries and Compensated Absences

Salaries include amounts paid for part-time office staff, as well as monthly payments to the Clerk of Court and other full-time employees. Salaries do not include amounts paid to the City Judge, City Marshall, nor the regular salaries of the Clerk of Court and other full-time employees, which are paid by the Vermilion Parish Police Jury and the City of Abbeville.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Employee benefits such as retirement, health insurance and compensated absences are also provided by the City of Abbeville. No liability has been accrued for compensated absences since the City Court is not responsible for those costs.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by City Court.

Use of Estimates

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

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS

Under state law, the City Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The City Court does not have a policy for custodial credit risk. At December 31, 2020, the City Court had cash and interest-bearing deposits (book balances) totaling \$181,218 as follows:

Cash on hand	\$ 100
General Fund - Criminal account	18,352
General Fund - Special account	148,350
General Fund - Judicial Building Fund	<u>14,416</u>
Total	<u>\$ 181,218</u>

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

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS (Continued)

Deposit balances (bank balances) at December 31, 2020, are secured as follows:

Bank balances	<u>\$ 181,601</u>
Federal deposit insurance	250,000
Pledged securities (Category 3)	<u>232,358</u>
	<u>482,358</u>
 Excess FDIC insurance and pledged securities	 <u>\$ 300,757</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in City Court's name. Even though the pledged securities are considered uncollateralized (Category 3), state law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by City Court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 CERTIFICATES OF DEPOSIT

The City Court has the following certificates of deposit:

Institution	Term	Maturity Date	Interest Rate	Amount
Bank of Abbeville	6 months	10/14/2021	0.60%	\$ 30,000
Abbeville Building & Loan	12 months	9/19/2021	1.75%	<u>35,285</u>
				<u>\$ 65,285</u>

The balances are fully secured by FDIC insurance.

NOTE 4 UNEARNED REVENUE

The City Court has instituted a policy to accept partial payments of court costs and fines. Prior to this, a sentenced individual was required to pay the assessed court costs and fines in full or serve time in jail. Due to the shortage and cost of jail facilities it was decided that a series of partial payments would be accepted until the complete court assessed fine was paid out. Collections of partial payments are deposited into a separate checking account called the "special account". The balance in this cash account at December 31, 2020 was \$148,350 consisting of \$148,065 to be disbursed to various governmental agencies, and \$285 representing accumulated interest earnings that have not yet been transferred to the criminal account.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 5 CAPITAL ASSETS

	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2020
Capital Asset Cost:				
Equipment	\$ 69,765	\$ -	\$ -	\$ 69,765
Furniture and fixtures	<u>28,836</u>	<u>-</u>	<u>-</u>	<u>28,836</u>
	<u>\$ 98,601</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98,601</u>
Accumulated Depreciation:				
Equipment	\$ 63,073	\$ 3,361	\$ -	\$ 66,434
Furniture and fixtures	<u>28,837</u>	<u>-</u>	<u>-</u>	<u>28,837</u>
	<u>\$ 91,910</u>	<u>\$ 3,361</u>	<u>\$ -</u>	<u>\$ 95,271</u>
Net Capital Assets	<u>\$ 6,691</u>	<u>\$ (3,361)</u>	<u>\$ -</u>	<u>\$ 3,330</u>

NOTE 6 SUBSEQUENT EVENTS

The City Court has evaluated subsequent events through June 17, 2021, the date the financial statements were available to be issued.

NOTE 7 COVID-19 PANDEMIC

In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has characterized COVID-19 as a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the Court's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on our resources, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Court's financial condition or results of operations is uncertain.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Court costs	\$ 220,000	\$ 150,523	\$ 186,250	\$ 35,727
Fines	70,500	53,600	53,298	(302)
Interest	1,500	1,166	960	(206)
Total revenues	<u>292,000</u>	<u>205,289</u>	<u>240,508</u>	<u>35,219</u>
Expenditures:				
Current -				
Salaries and payroll taxes	50,000	61,000	61,301	(301)
Conferences and meetings	10,000	123	850	(727)
Office expenses	7,000	6,300	6,614	(314)
Telephone	4,000	4,010	4,132	(122)
Professional fees	8,500	7,900	7,900	-
Janitorial service	2,000	2,000	2,000	-
Miscellaneous	500	800	2,281	(1,481)
Repair and maintenance	100	300	-	300
Dues and subscriptions	13,000	10,850	10,728	122
Court costs -				
Indigent defender's board	32,000	21,100	20,612	488
City Marshall - Fees	23,000	15,800	15,417	383
City Marshall - Holding facility	50	1	-	1
Louisiana commission on law enforcement	1,500	1,000	1,015	(15)
City of Abbeville - Witness fees	8,500	7,345	7,372	(27)
City of Abbeville - Intoxilizer fees	600	345	225	120
Acadiana crime lab	20,000	15,100	14,511	589
Vermilion Parish District Attorney	1,500	790	793	(3)
Department of Public Safety	100	-	-	-
Case management information systems	2,000	1,350	1,376	(26)
Louisiana rehab services - HSCI	600	325	325	-
Supreme court	400	205	206	(1)
Judicial Bldg Fund	13,000	8,300	8,349	(49)
Court fines -				
City of Abbeville	75,000	53,150	52,758	392
Vermilion Parish Police Jury	2,000	450	540	(90)
Capital outlay -				
Equipment	2,000	-	-	-
Total expenditures	<u>277,350</u>	<u>218,544</u>	<u>219,305</u>	<u>(762)</u>
Excess (deficiency) of revenues over expenditures	14,650	(13,255)	21,203	34,458
Fund balance, beginning	<u>75,232</u>	<u>75,232</u>	<u>75,232</u>	<u>-</u>
Fund balance, ending	<u>\$ 89,882</u>	<u>\$ 61,978</u>	<u>\$ 96,435</u>	<u>\$ 34,458</u>

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

CITY COURT OF ABBEVILLE, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Judge
Year Ended December 31, 2020

Richard J. Putnam, III, Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 104,069
Benefits- Health Insurance	2,879
Benefits- Retirement	30,441

See independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA
General Fund

Schedule Justice System Funding – Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended December 31, 2020

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
Beginning Balance of Amounts Collected	\$ 221,013	\$ 210,566
Add: Collections		
Criminal Court Costs/Fees	45,103	51,961
Criminal Fines - Contempt	17,725	16,348
Criminal Fines - Other	28,324	25,596
Restitution	485	250
Interest Earnings on Collected Balances	256	90
Other	96	-
Subtotal Collections	91,989	94,245
Less: Disbursements To Governments & Nonprofits		
Indegent Defender Board, Criminal Court Costs/Fees	10,269	11,132
City Marshall-Fees, Criminal Court Costs/Fees	7,446	8,376
La Commission on Law Enforcement, Criminal Court Costs/Fees	487	528
City of Abbeville-Witness Fees, Criminal Court Costs/Fees	3,431	3,941
City of Abbeville-Intoxillizer Fees, Criminal Court Costs/Fees	75	150
City of Abbeville, Court Fines	28,656	24,756
Acadiana Crime Lab, Criminal Court Costs/Fees	7,449	7,654
Vermilion Parish District Attorney, Criminal Court Costs/Fees	393	400
Vermilion Parish Police Jury, Court Fines	475	65
Case Mgmt. Info Systems, Criminal Court Costs/Fees	682	694
Supreme Court, Criminal Court Costs/Fees	98	108
La Rehab Services-HSCI, Criminal Court Costs/Fees	155	170
Judicial Building Fund, Criminal Court Costs/Fees	3,983	4,367
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency - Criminal Fines - Other	38,837	21,780
Subtotal Disbursements/Retainage	102,436	84,121
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 210,566	\$ 220,690
Ending Balance "Partial Payments" Collected but not Disbursed	\$ 169,632	\$ 148,349

See independent accountant's review report.

SUPPLEMENTAL INFORMATION



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Honorable Richard J. Putnam, III, Judge
City Court of Abbeville, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of City Court of Abbeville, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Abbeville's compliance with certain laws and regulations during the year ended December 31, 2020 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$250,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year ended December 31, 2020 for materials and supplies exceeding \$30,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and one amendment.

6. Trace the budget adoption and amendments to the minute book.

The City Court of Abbeville is not required to keep minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year ended December 31, 2020 were within the range allowable by budget law.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

We examined supporting documentation for each of the six selected disbursements and found that each disbursement was properly coded by fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The City Court of Abbeville had no requirements under the open meetings law.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

We inspected payroll records and minutes for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of City Court of Abbeville, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana
June 17, 2021

CITY COURT OF ABBEVILLE, LOUISIANA

Schedule of Prior Year Findings
Year Ended December 31, 2020

This section not applicable for year ended December 31, 2020.

CITY COURT OF ABBEVILLE, LOUISIANA

Schedule of Findings
Year Ended December 31, 2020

This section not applicable for year ended December 31, 2020.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

MAY 14, 2021 (Date Transmitted)

(CPA Firm Name)

(CPA Firm Address)

(City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of MAY 14, 2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No

Budget

N/A

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

N/A

Yes No

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.

<u>Mona Subit</u>	Secretary	<u>MAY 14, 2021</u>	Date
	Treasurer		Date
<u>[Signature]</u>	President	<u>MAY 14, 2021</u>	Date