

CITY COURT OF MINDEN

City of Minden
Minden, Louisiana

FINANCIAL STATEMENTS

DECEMBER 31, 2024

CITY COURT OF MINDEN

City of Minden
Minden, Louisiana

Financial Statements
As of and for the year ended December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To Judge Sentell
City Court of Minden
Minden, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Minden City Court, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Minden City Court's basic financial statements as listed in the table of contents.

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 Minden City Court, as of and for the year ended December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Minden City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Minden City Court's ability

to continue as a going concern for twelve months beyond the financial statement date, including any currently know information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit 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 Minden City Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Minden City Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison schedules, Schedule of Proportionate Share of Net Pension Liability, and Schedule of Employer Contributions on pages 34-38 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Minden City Court's basic financial statements. The accompanying supplementary information, as listed in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2025, on our consideration of the Minden City Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Minden City Court's internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City Court's internal control over financial reporting and compliance.

Wise Martin & Cole, LLC

Minden, Louisiana
December 5, 2025

BASIC FINANCIAL STATEMENTS

STATEMENT A

CITY COURT OF MINDEN
City of Minden
Minden, Louisiana

Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 310,792
Due from other governments	13,643
Due from fiduciary activities	89,213
Prepaid assets	9,570
Capital assets, net	<u>10,552</u>
TOTAL ASSETS	<u>433,770</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on pension	<u>34,443</u>
 LIABILITIES	
Accounts, salaries and other payables	17,845
Long term liabilities	
Due within one year	4,192
Due in more than year	6,816
Net pension liability	<u>264,297</u>
TOTAL LIABILITIES	<u>293,150</u>
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows on pension	<u>33,495</u>
 NET POSITION	
Net investment in capital assets	10,552
Restricted	14,603
Unrestricted	<u>116,413</u>
TOTAL NET POSITION	<u><u>\$ 141,568</u></u>

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

CITY COURT OF MINDEN
City of Minden
Minden, Louisiana

Statement of Activities
For the Year Ended December 31, 2024

<u>FUNCTIONS/PROGRAMS</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
<i>Governmental activities:</i>				
Judicial activities	\$ 463,608	\$ 545,854	\$ 89,346	\$ 171,592
Interest on long-term debt	274	-	-	(274)
Total governmental activities	<u>\$ 463,882</u>	<u>\$ 545,854</u>	<u>\$ 89,346</u>	<u>\$ 171,318</u>
 <i>General revenues:</i>				
Interest income				277
Other income				<u>13,250</u>
Total general revenues				13,527
Change in net position				184,845
Net position (deficit) - beginning				<u>(43,277)</u>
Net position - ending				<u>\$ 141,568</u>

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

CITY COURT OF MINDEN

City of Minden
Minden, Louisiana

Balance Sheet - Governmental Funds
December 31, 2024

	<u>General</u>	<u>Building Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 289,229	\$ 21,563	\$ 310,792
Due from other governments	13,643	-	13,643
Due from other funds	100,039	340	100,379
TOTAL ASSETS	<u>\$ 402,911</u>	<u>\$ 21,903</u>	<u>\$ 424,814</u>
LIABILITIES			
Accounts, salaries and other payables	\$ 17,845	\$ -	\$ 17,845
Due to other funds	-	11,166	11,166
TOTAL LIABILITIES	<u>17,845</u>	<u>11,166</u>	<u>29,011</u>
FUND BALANCES			
Restricted	-	10,737	10,737
Unassigned	385,066	-	385,066
TOTAL FUND BALANCES	<u>385,066</u>	<u>10,737</u>	<u>395,803</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 402,911</u>	<u>\$ 21,903</u>	<u>\$ 424,814</u>

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

CITY COURT OF MINDEN
City of Minden
Minden, Louisiana

Reconciliation of the Governmental Fund Balance Sheet
to the Government-wide Financial Statement of Net Position
December 31, 2024

Fund Balance, Total Governmental Fund (Statement C)		\$ 395,803
Capital assets used in governmental activities are not financial resources; therefore, are not reported in the funds		10,552
Other assets used in governmental activities that are not financial resources and, therefore, are not reported in the fund financial statements		9,570
Deferred outflows/inflows related to pensions are not due and payable in the current period and accordingly not recorded in the fund financial statements		
Deferred outflows on pension	\$ 34,443	
Deferred inflows on pension	<u>(33,495)</u>	948
Long-term liabilities applicable to the City Court's governmental activities are not due and payable in the current period and, therefore, are not reported as fund liabilities in the governmental funds. All liabilities, both current and long-term are reported in the Statement of Net Position		
Lease obligation	(11,008)	
Pension liability	<u>(264,297)</u>	<u>(275,305)</u>
Net Position of Governmental Activities (Statement A)		<u>\$ 141,568</u>

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

STATEMENT E

CITY COURT OF MINDEN

City of Minden
Minden, Louisiana

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2024

	<u>General</u>	<u>Building Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Charges for services:			
Criminal fees	\$ 175,065	\$ -	\$ 175,065
Civil fees	354,336	-	354,336
Probation fees	10,503	-	10,503
Judicial building fund fees	-	5,950	5,950
Intergovernmental	2,555	-	2,555
On-behalf payments:			
Webster Parish	28,867	-	28,867
City of Minden	56,460	-	56,460
Interest income	258	19	277
Miscellaneous	13,250	-	13,250
TOTAL REVENUES	<u>641,294</u>	<u>5,969</u>	<u>647,263</u>
EXPENDITURES			
Current:			
Judicial activities:			
Salaries and employee benefits	372,685	-	372,685
Travel, education and seminars	16,290	-	16,290
Office expense	27,155	3,912	31,067
Insurance	5,965	-	5,965
Professional fees	39,693	-	39,693
Library	9,802	-	9,802
Dues and subscriptions	2,471	-	2,471
Miscellaneous	3,663	-	3,663
Debt service:			
Lease principal	4,106	-	4,106
Lease interest	274	-	274
	<u>482,104</u>	<u>3,912</u>	<u>486,016</u>
Excess of revenues over expenditures	159,190	2,057	161,247
FUND BALANCE - BEGINNING	<u>225,876</u>	<u>8,680</u>	<u>234,556</u>
FUND BALANCE - ENDING	<u>\$ 385,066</u>	<u>\$ 10,737</u>	<u>\$ 395,803</u>

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

CITY COURT OF MINDEN
City of Minden
Minden, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024

Net change in fund balance - total governmental fund	\$ 161,247
When leases in which the City Court is the lessee used in governmental activities, an expenditure is recorded in the governmental funds for the amount of the present value of the future lease; however, in the Statement of Activities, the present value of the future lease is recognized as an intangible asset and amortized over the lease term.	(4,362)
The repayment of principal of long-term debt for lease liability consumes current financial resources of governmental funds.	4,106
The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the amounts actually paid.	18,075
Other expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Prepaid expenses	<u>5,779</u>
Change of net position of governmental activities	<u>\$ 184,845</u>

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

CITY COURT OF MINDEN
City of Minden
Minden, Louisiana

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	<u>Criminal Court Fund</u>	<u>Civil Fund</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 114,596	\$ 96,025	\$ 210,621
Due from others	<u>8,020</u>	<u>-</u>	<u>8,020</u>
TOTAL ASSETS	<u>122,616</u>	<u>96,025</u>	<u>218,641</u>
LIABILITIES			
Due to others	11,352	5,661	17,013
Due to other funds	<u>86,551</u>	<u>2,662</u>	<u>89,213</u>
TOTAL LIABILITIES	<u>97,903</u>	<u>8,323</u>	<u>106,226</u>
FIDUCIARY NET POSITION			
Held for others	<u>24,713</u>	<u>87,702</u>	<u>112,415</u>
TOTAL NET POSITION	<u>\$ 24,713</u>	<u>\$ 87,702</u>	<u>\$ 112,415</u>

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

CITY COURT OF MINDEN
City of Minden
Minden, Louisiana

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	<u>Criminal Court Fund</u>	<u>Civil Fund</u>	<u>Total</u>
ADDITIONS			
Fines and court costs collected	\$ 232,948	\$ 211,168	\$ 444,116
Interest income	<u>92</u>	<u>111</u>	<u>203</u>
TOTAL ADDITIONS	<u>233,040</u>	<u>211,279</u>	<u>444,319</u>
DEDUCTIONS			
Payments of court costs and fees	<u>238,573</u>	<u>201,549</u>	<u>440,122</u>
TOTAL DEDUCTIONS	<u>238,573</u>	<u>201,549</u>	<u>440,122</u>
Change in net position	(5,533)	9,730	4,197
Net position - beginning	<u>30,246</u>	<u>77,972</u>	<u>108,218</u>
Net position - ending	<u>\$ 24,713</u>	<u>\$ 87,702</u>	<u>\$ 112,415</u>

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

CITY COURT OF MINDEN

City of Minden

Minden, LA

Financial Statements

As of and for the year ended December 31, 2024

INTRODUCTION

The Louisiana Constitution of 1974, Article V, Section 1 created the Courts of the State, among them the City Court of Minden. Article V, Section 15 created trial courts of limited jurisdiction and sets forth the duties of the Court. The City Court of Minden (the City Court) exists and operates in accordance with the authorities cited. As provided by Article V, Section 15 of the Louisiana Constitution of 1974, the Judge has charge of civil and criminal matters in his jurisdiction. The Judge is elected by a popular vote for a term of six years.

The City Court's jurisdiction covers Ward One of Webster Parish and serves approximately 25,000 people and employs three full-time employees, one part-time probation officer, and three part-time employees. For the year ended December 31, 2024, the City Court had 8,410 criminal cases and 449 civil cases filed.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the City Court of Minden have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

The City Court Judge is an independently elected official. However, the City Court, fiscally dependent on the City of Minden for office space, courtrooms, and related utility costs, as well as partial funding of salary costs, was determined to be a component unit of the City of Minden.

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

C. BASIC FINANCIAL STATEMENTS

Government-wide statements

In the government-wide Statement of Net Position, the governmental activities (a) are presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

CITY COURT OF MINDEN

City of Minden

Minden, LA

Financial Statements

As of and for the year ended December 31, 2024

The government-wide Statement of Activities reports both the gross and net cost of each of the City Court's functions. The functions are also supported by general government revenues, mainly interest income. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants.

Fiduciary funds are not included in the government-wide financial statements. Fiduciary funds are reported separately in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position.

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.

Program Revenues Program revenues included in the Statement of Activities include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Program revenues reduce the cost of the function to be financed from the City Court's general revenues. The City Court's program revenues are mainly derived directly from court users as a fee for services.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

Allocation of indirect expense - The Court reports all direct expenses by function in the Statement of Activities. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

Fund financial statements

The City Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities.

Governmental funds account for all or most of the City 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 deferred outflows of resources, and liabilities and deferred inflows of resources 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 City Court of Minden.

CITY COURT OF MINDEN

City of Minden
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Financial Statements

As of and for the year ended December 31, 2024

The funds of the City Court are described below:

1. General fund – the primary operating fund of the City Court and it accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds – funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Fiduciary fund reporting focuses on net position and changes in net position. The only funds accounted for in this category by the City Court are custodial funds. The custodial funds account for assets held by the City Court as an agent for litigants pending court action. The custodial funds are accounted for on a spending or “economic resources” measurement focus and the accrual basis of accounting in accordance with GASBS No. 84, *Fiduciary Activities*. Fiduciary funds of the City Court include:

1. Criminal Court fund – used to account for fines and court costs of all criminal cases. Fines collected by the Minden Police Department are remitted monthly to the City Court. These and all fines collected by the Court for criminal cases are disbursed to appropriate agencies and the General fund on a monthly basis.
2. Civil fund – used to account for all court costs and restitution resulting from civil cases filed in the City Court. Disbursements are made to the General fund for court fees, to victims for restitution and other agencies for services performed relative to civil suits.

The City Court considers the following funds to be major:

Governmental funds –

General fund – The General fund is the principal operating fund of the City Court.

Judicial Building fund – Special revenue fund used to account for fines and fees derived from traffic tickets and civil filings allowed under LSA R.S. 13:1910. 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.

D. BASIS OF ACCOUNTING

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 a liability is incurred, regardless of the timing of related cash flows. Revenues, expenses, gains, losses, assets, liabilities, deferred outflows and inflows of resources resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

CITY COURT OF MINDEN

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Financial Statements

As of and for the year ended December 31, 2024

Fund financial statements are reported using a 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 soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on long-term debt which is recognized when due. Compensated absences and claims and judgments are recorded in governmental funds if claims are due and payable.

Fines collected by the City of Minden Police Department are remitted to the City Court the succeeding month are recognized as revenue when the fines are measurable and available.

E. CASH

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 90 days or less. Under state law, the City Court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

F. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements.

G. CAPITAL ASSETS

Capital assets, which include property, plant, and equipment, are reported as governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The Court maintains a threshold level of \$2,500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend useful lives are not capitalized. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over five to seven years.

CITY COURT OF MINDEN

City of Minden

Minden, LA

Financial Statements

As of and for the year ended December 31, 2024

H. DEFERRED OUTFLOW/INFLOW OF RESOURCES

In addition to assets, the financial statements 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 City Court has one item that qualifies for reporting in this category. The Statement of Net Position reports the City Court's proportionate share of the deferred outflows of resources related to pensions. See Note 8 for more information.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenues) until that time. The City Court has one item that qualifies for reporting in this category. The Statement of Net Position reports the City Court's proportionate share of the deferred inflows of resources related to pensions. See Note 8 for more information.

I. PENSIONS

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 retirement systems and additions to/deductions from the retirements systems fiduciary net position have been determined on the accrual basis, the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See Note 8 for more information.

J. COMPENSATED ABSENCES

The vacation and sick leave policy of the City Court does not provide for the accumulation and vesting of leave time; therefore, the City Court has no accrued compensated absences.

K. RESTRICTED NET POSITION

For the government-wide Statement of Net Position, net position is reported as restricted when constraints placed on net position use are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, or
- Imposed by law through constitutional provisions or enabling legislation.

It is the City Court's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

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The government-wide Statement of Net Position reported \$14,603 of restricted net position, which is restricted by enabling legislation.

L. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Fund balance is reported in the following categories:

Nonspendable: Fund balance that is not in spendable form or legally or contractually required to be maintained intact. This category includes items that are not easily converted to cash such as inventories and prepaid items.

Restricted: Fund balance that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed: Fund balance that can only be used for specific purposes determined by the City Court's highest level of decision-making authority. The City Court Judge is the highest level of decision-making authority, and by the Judge's order, can commit fund balance. Committed amounts cannot be used for any other purpose unless the Judge removes or changes the specified use by taking the same 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.

Assigned: Fund balance that are constrained by the City Court's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the City Court Judge or body to which the City Court delegates the authority.

Unassigned: Fund balance that is the residual classification for the General fund.

The City Court reduces committed amounts, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for the purposes for which amounts in any of those unrestricted fund balance classifications could be used. The City Court considers restricted amounts to have been spent when expenditure has been incurred for purposes for which both restricted and unrestricted fund balance are available.

M. ESTIMATES

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

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N. ELIMINATION AND RECLASSIFICATION

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds.” While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported as gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amounts are included as transfers in the governmental activities column.

2. BUDGETS

Prior to the beginning of each fiscal year, the City Court adopts an operating budget for its General fund and Judicial Building fund. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the cash basis of accounting.

The revenues and expenditures shown on page 10 are reconciled with the amounts reflected on the budgetary comparison schedules on page 34 and page 35 as follows:

	General fund	Judicial Building fund
Excess of revenues over expenditures, GAAP basis	\$ 159,190	\$ 2,057
Adjustments:		
(Increase) decrease in receivables	(54,975)	260
Increase (decrease) in liabilities	<u>5,084</u>	<u>3,866</u>
Excess of revenues over expenditures, budget - cash basis	<u>\$ 109,299</u>	<u>\$ 6,183</u>

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3. CASH AND CASH EQUIVALENTS

At December 31, 2024, the City Court had cash and cash equivalents (book balances) as follows:

Cash and cash equivalents (Statement A)	\$ 310,792
Cash and cash equivalents (Statement G)	<u>210,621</u>
Total	<u>\$ 521,413</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. 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.

Custodial Credit Risk – Deposits: At year end, the City Court had bank balances of \$552,912. These deposits are secured from risk by \$250,000 of federal deposit insurance and \$417,208 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Commission that the fiscal agent has failed to pay deposited funds upon demand.

The City Court has not formally adopted a deposit or investment policy that limits the government's allowable deposits or investments and addresses custodial credit or interest rate risks.

4. DUE FROM OTHER GOVERNMENTS

Due from other governments at December 31, 2024 consisted of the following:

City of Minden	\$ <u>13,643</u>
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No allowance for uncollectible accounts receivable is established since all receivables are determined to be collectible.

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5. CAPITAL ASSETS

The changes in capital assets of governmental activities as of and for the year ended December 31, 2024 is as follows:

	Beginning balance	Additions	Deletions	Ending balance
Capital assets being depreciated				
Office equipment	\$ 35,612	\$ -	\$ -	\$ 35,612
Less accumulated depreciation	<u>(35,612)</u>	<u>-</u>	<u>-</u>	<u>(35,612)</u>
Capital assets, being depreciated, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Leased assets:				
Equipment	21,809	-	-	21,809
Less accumulated amortization	<u>(6,895)</u>	<u>(4,362)</u>	<u>-</u>	<u>(11,257)</u>
Total leased assets, being amortized, net	<u>14,914</u>	<u>(4,362)</u>	<u>-</u>	<u>10,552</u>
Capital assets, net	<u>\$ 14,914</u>	<u>\$ (4,362)</u>	<u>\$ -</u>	<u>\$ 10,552</u>

Amortization expense of \$4,362 was charged to public safety.

6. ACCOUNTS PAYABLE

Accounts payable at December 31, 2024 consisted of the following:

Class of payable:	
Accounts	\$ 7,173
Payroll liabilities	5,966
Retirement	<u>4,706</u>
Total	<u>\$ 17,845</u>

7. LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended December 31, 2024:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One year
Governmental activities:					
Lease payable	\$ <u>15,114</u>	\$ <u>-</u>	\$ <u>(4,106)</u>	\$ <u>11,008</u>	\$ <u>4,192</u>

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The General fund is used to liquidate long-term liabilities.

Lease payable: The Minden City Court has a lease agreement for a copier and 3 printers. Interest has been imputed at a rate of 2.07%. The lease was entered into March 22, 2022, with first payment on May 3, 2023, and requires monthly payments of \$365 for 63 months. The City of Minden has agreed to make half of the monthly lease payments towards the City Courts lease and these amounts are reported as revenues in the General fund. The future lease payments under the lease agreement are as follows:

<u>Fiscal year</u>		<u>Principal</u>		<u>Interest</u>
2025	\$	4,192	\$	188
2026		4,279		108
2027		2,537		18
Total	\$	<u>11,008</u>	\$	<u>314</u>

8. PENSIONS

Louisiana State Employees' Retirement System (LASERS)

Plan Description: The City Judge of the City of Minden is provided with a pension through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

Benefits Provided: 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: 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. LASERS 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.

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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 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. 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 classifications.

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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.

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.

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 credit, 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

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aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and 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.

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), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

Contributions: The employer contribution rate is established annually under La. R.S. 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 requirement. However, all assets of LASERS are used for the payment and benefits for all classes of member, regardless of their plan membership.

Rates for the year ended June 30, 2024 are as follows:

<u>Plan</u>	<u>Plan Status</u>	<u>2024 Employer Rate</u>
Appellate Law Clerks	Closed	41.30%
Appellate Law Clerks hired on or after 7/01/06	Closed	41.30%
Alcohol Tobacco Control	Closed	42.60%
Bridge Police	Closed	40.30%
Bridge Police hired on or after 7/01/06	Closed	40.30%
Corrections Primary	Closed	39.90%
Corrections Secondary	Closed	44.60%
Harbor Police	Closed	47.30%
Hazardous Duty	Open	47.00%
Judges hired before 1/1/2011	Closed	45.80%
Judges hired after 12/31/2010	Closed	44.70%
Judges hired on or after 7/01/15	Open	44.70%
Legislators	Closed	37.00%
Optional Retirement Plan (ORP) before 7/01/06	Closed	38.80%
Optional Retirement Plan (ORP) on or after 7/01/06	Closed	38.80%
Peace Officers	Closed	43.00%
Regular Employees hired before 7/01/06	Closed	41.30%
Regular Employees hired on or after 7/01/06	Closed	41.30%
Regular Employees hired on or after 1/1/11	Closed	41.30%
Regular Employees hired on or after 7/1/15	Open	41.30%
Special Legislative Employees	Closed	39.00%
Wildlife Agents	Closed	53.10%

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Aggregate Rate

41.90%

The agency's contractually required composite contribution rate for the year ended December 31, 2024 ranged from 44.7%-38.1% 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. Contributions to the pension plan from the City Court were \$48,818 for the year ended December 31, 2024.

Legislative Acts Contributions: Legislative Acts Contributions include appropriations by the State Legislature to cover unfunded accrued pension liabilities. The Court recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these Legislative Acts Contributions. During the year ended December 31, 2024, the Court recognized revenue as a result of support received from Legislative Acts Contributions of \$1,464 for its participation in LASERS.

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

At December 31, 2024, the City Court reported a liability of \$264,297 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Agency's proportion of the net pension liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the Agency's proportion was 0.00486% which increased by 0.000224% from 0.004636% proportion measured as of June 30, 2023. For the year ended December 31, 2024, the City Court recognized pension expense of \$32,191.

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At December 31, 2024, the City Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Governmental activities</u>	
	<u>Deferred outflows</u>	<u>Deferred inflows</u>
Net difference between expected and actual experience	\$ -	\$ 1,169
Net difference between projected and actual earnings on pension plan investments	-	31,511
Change in assumption	1,847	-
Change in proportionate share from beginning net pension liability and deferred inflows and outflows	7,497	205
Change in proportion and differences between employer contributions and proportionate share of contributions	-	610
Employer contributions subsequent to the measurement date	<u>25,099</u>	<u>-</u>
Total	\$ <u>34,443</u>	\$ <u>33,495</u>

Deferred outflows of resources related to pensions of \$25,099 resulting from the Court's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ended</u>	
12/31/2025	\$ (12,268)
12/31/2026	8,142
12/31/2027	(12,145)
12/31/2028	(7,880)

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024 are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.25% per annum, net of investment expenses
Inflation Rate	2.4% per annum
Expected Remaining Service Lives	2 years
Mortality	Non-disabled members – The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-

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Termination, Disability, and Retirement **Disabled members** – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement. Termination, disability, and retirement assumptions were projected based on a five-year (2019-2023) experience study of the System’s members.

Salary Increases Salary increases were projected based on a 2019-2023 experience study of the System’s members. The salary increase ranges for specific types of members are:

	Lower	Upper
<u>Member Type</u>	<u>Range</u>	<u>Range</u>
Regular	3.3%	14.0%
Judges	2.4%	4.8%
Corrections	4.4%	15.3%
Hazardous Duty	4.4%	15.3%
Wildlife	4.4%	15.3%

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 raises. 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 substantially 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 2.4% and an adjustment for the effect of rebalancing/diversification.

The resulting expected long-term rate of return is 8.15% for 2024.

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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, 2024, are summarized in the following table:

<u>Asset Class</u>	<u>Expected long-term Real Rate of Return</u>
Cash	0.76%
Domestic equity	4.29%
International equity	5.22%
Domestic Fixed Income	2.04%
International Fixed Income	5.24%
Alternative Investments	8.19%
Total Fund	5.61%

Discount Rate: The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that employer 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.

Sensitivity to Changes in Discount Rate:

The following presents the net pension liability of the Court's proportionate share of the net pension liability using the discount rate of 7.25%, as well as what the Court's 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 as of June 30, 2024:

	<u>Changes in Discount Rate</u>		
	1% Decrease	Current Rate	1% Increase
	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
Net Pension Liability	\$ 364,988	\$ 264,297	\$ 178,734

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2024 Comprehensive Annual Financial Report for the year ended June 30, at www.lasersonline.org.

Payables to the Pension Plan: At December 31, 2024, the City Court had \$4,706 in payables to the Louisiana State Employees' Retirement System for the December 31, 2024 employee and employer legally required contributions.

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9. ON-BEHALF PAYMENTS FOR BENEFITS

Government Accounting Standards Board (GASB) Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the City Court to report in the financial statements on-behalf salary and related benefit payments made by the City of Minden and Webster Parish Police Jury to City Court's employees. The basis for recognizing the revenue and expenditure payments is the actual contribution made by the City of Minden and Webster Parish Police Jury. The City Court is not legally responsible for retirement benefits. The Webster Parish Police Jury makes pension contributions for the qualified employees to the Parochial Employees' Retirement System of Louisiana. On-behalf payments are recorded as intergovernmental revenue and expenditures in the financial statements. On-behalf payments for the year ended December 31, 2024, were as follows:

City of Minden, Louisiana	\$ 56,460
Webster Parish Police Jury	<u>28,867</u>
	<u>\$ 85,327</u>

10. LITIGATION AND CLAIMS

The City Court was not involved in any litigation as of December 31, 2024, nor was it aware of any unasserted claims. The City Court is not a defendant in any litigation seeking damages from the City Court. The Judge estimates that any potential claims against the City Court would not materially affect the financial statements.

11. RISK MANAGEMENT

The City Court is at risk for liability and theft which are covered by commercial insurance. The City Court is responsible for the payment of premiums. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

12. INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables on December 31, 2024, were as follows:

Funds	Receivables	Payables
General fund	\$ 100,039	\$ -
Judicial Building fund	340	11,166
Criminal Court fund	-	86,551
Civil Court fund	-	2,662
Total	<u>\$ 100,379</u>	<u>\$ 100,379</u>

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The purpose of the interfund balance is to recognize amounts owed by the Judicial Building Fund to the General Fund to cover software expenses for the Judicial Building Fund. The Court expects to pay this back within one year. The Civil and Criminal funds owe the General fund for court costs paid by credit card that were not transferred as of the end of the year. These amounts will be transferred within the year.

13. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 5, 2025. This date represents the date the financial statements were available to be issued.

14. NEW GASB STANDARD

The Commission implemented Statement No. 100 – Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62. The purpose of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions and accountability. The adoption of this standard had no impact on the Commission’s financial statements.

The Commission also implemented Statement No. 101 – Compensated Absences which increased the usefulness of government’s financial statements by aligning the recognition and measurement guidance under a unified model. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not paid in cash or settled through noncash means. The adoption of this standard resulted in no changes in compensated absence liability. There were no changes to the prior net position as a result of this implementation.

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

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Budgetary Comparison Schedule- General Fund
 For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>(Cash Basis)</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable</u> <u>(Unfavorable)</u>
REVENUES				
Charges for services:				
Criminal fees	\$ 265,230	\$ 254,179	\$ 126,326	\$ (127,853)
Civil fees	182,700	221,179	348,101	126,922
Probation fees	-	-	12,251	12,251
Intergovernmental	-	-	2,555	2,555
On-behalf payments	230,640	225,000	85,327	(139,673)
Interest income	105	206	253	47
Miscellaneous	2,363	13,250	13,250	-
TOTAL REVENUES	681,038	713,814	588,063	(125,751)
EXPENDITURES				
Current:				
Judicial activities:				
Salaries and employee benefits	471,720	509,715	372,504	137,211
Travel, education and seminars	13,020	16,816	16,290	526
Office expense	26,250	27,071	26,513	558
Telepone and utilities	1,470	-	-	-
Insurance	11,025	8,845	6,271	2,574
Professional fees	15,750	10,537	37,400	(26,863)
Library	9,695	9,734	9,776	(42)
Dues and subscriptions	3,570	2,696	2,471	225
Miscellaneous	5,319	4,652	3,159	1,493
Debt service:				
Lease principal	-	-	4,106	(4,106)
Lease interest	-	-	274	(274)
TOTAL EXPENDITURES	557,819	590,066	478,764	111,302
Excess of revenues over expenditures	123,219	123,748	109,299	(14,449)
FUND BALANCE - BEGINNING	164,885	151,014	180,911	29,897
FUND BALANCE - ENDING	\$ 288,104	\$ 274,762	\$ 290,210	\$ 15,448

CITY COURT OF MINDEN

City of Minden
Minden, Louisiana

Budgetary Comparison Schedule- Judicial Building Fund
For the Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual (Cash Basis)</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable)</u>
REVENUES				
Charges for services:				
Judicial building fund fees	\$ 7,000	\$ 6,753	\$ 6,210	\$ (543)
Interest income	<u>20</u>	<u>19</u>	<u>19</u>	<u>-</u>
TOTAL REVENUES	<u>7,020</u>	<u>6,772</u>	<u>6,229</u>	<u>(543)</u>
EXPENDITURES				
Current:				
Judicial activities:				
Office expense	<u>5,000</u>	<u>49</u>	<u>46</u>	<u>3</u>
TOTAL EXPENDITURES	<u>5,000</u>	<u>49</u>	<u>46</u>	<u>3</u>
Excess of revenues over expenditures	2,020	6,723	6,183	(540)
FUND BALANCE - BEGINNING	<u>11,055</u>	<u>15,380</u>	<u>8,080</u>	<u>(7,300)</u>
FUND BALANCE - ENDING	<u>\$ 13,075</u>	<u>\$ 22,103</u>	<u>\$ 14,263</u>	<u>\$ (7,840)</u>

City Court of Minden
 City of Minden
 Minden, Louisiana

Schedule of Proportionate Share of Net Pension Liability
 December 31, 2024

Fiscal Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer'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
Louisiana State Employees' Retirement Systems					
2015	0.00459%	\$ 316,689	\$ 41,262	767.51%	62.70%
2016	0.00480%	376,922	85,283	441.97%	57.70%
2017	0.00493%	347,296	88,043	394.46%	62.50%
2018	0.00477%	325,788	88,793	366.91%	64.30%
2019	0.00475%	344,423	90,742	379.56%	62.90%
2020	0.00475%	332,446	76,367	435.33%	58.00%
2021	0.00317%	174,201	61,455	283.46%	72.80%
2022	0.00467%	353,116	85,668	412.19%	63.70%
2023	0.00464%	310,312	98,330	315.58%	68.40%
2024	0.00486%	264,297	102,769	257.18%	74.60%

Notes:

The amounts presented have a measurement date of June 30, 2024.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is presented.

SCHEDULE 4

City Court of Minden
 City of Minden
 Minden, Louisiana

Schedule of Employer Contributions
 December 31, 2024

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contribution in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contribution as a Percentage of Covered Employee Payroll</u>
Louisiana State Employees' Retirement Systems					
2015	\$ 33,303	\$ 33,303	\$ -	\$ 82,523	40.36%
2016	33,456	33,456	-	88,043	38.00%
2017	33,588	33,588	-	88,043	38.15%
2018	35,249	35,249	-	89,694	39.30%
2019	37,114	37,115	-	91,641	40.50%
2020	23,056	23,056	-	54,002	42.69%
2021	33,505	33,505	-	77,389	43.29%
2022	39,637	39,637	-	91,317	43.41%
2023	43,516	43,516	-	98,314	44.26%
2024	48,818	48,818	-	118,577	41.17%

Notes:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is presented.

City Court of Minden
City of Minden
Minden, Louisiana

Notes to the Required Supplementary Information for Pensions
December 31, 2024

Changes in Assumptions

The following schedule provides changes in assumptions and other inputs for Louisiana State Employees' Retirement System:

Report Date	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023	December 31, 2024
Valuation Date	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024
Investment Rate of Return	7.75% per annum	7.75% per annum	7.70% per annum	7.65% per annum	7.60% per annum	7.55% per annum	7.40% per annum	7.25% per annum	7.25% per annum	7.25% per annum
Inflation Rate	3% per annum	3% per annum	2.75% per annum	2.75% per annum	2.50% per annum	2.30% per annum	2.30% per annum	2.30% per annum	2.30% per annum	2.40% per annum
Mortality Non-disabled Active	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	Mortality rates based on the RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis.	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.	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.	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.	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.	PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.
Mortality Non-disabled Retiree	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015	Mortality rates based on the RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis.	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.	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.	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.	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.	PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.
Mortality Disabled	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table	RP-2000 Disabled Retiree Mortality Table
Termination, Disability, Retirement	Projected based on a five-year (2009-2013) experience study of the System's members	Projected based on a five-year (2009-2013) experience study of the System's members	Projected based on a five-year (2009-2013) experience study of the System's members	Projected based on a five-year (2009-2013) experience study of the System's members	Projected based on a five-year (2014-2018) experience study of the System's members	Projected based on a five-year (2014-2018) experience study of the System's members	Projected based on a five-year (2014-2018) experience study of the System's members	Projected based on a five-year (2014-2018) experience study of the System's members	Projected based on a five-year (2014-2018) experience study of the System's members	Projected based on a five-year (2019-2023) experience study of the System's members
Salary Increases	Regular: 4.0% to 13.0% Judges: 3.0% to 5.5% Corrections: 3.6% to 14.5% Hazardous Duty: 3.6% to 14.5% Wildlife: 3.6% to 14.5%	Regular: 4.0% to 13.0% Judges: 3.0% to 5.5% Corrections: 3.6% to 14.5% Hazardous Duty: 3.6% to 14.5% Wildlife: 3.6% to 14.5%	Regular: 3.8% to 12.8% Judges: 2.8% to 5.3% Corrections: 3.4% to 14.3% Hazardous Duty: 3.4% to 14.3% Wildlife: 3.4% to 14.3%	Regular: 3.8% to 12.8% Judges: 2.8% to 5.3% Corrections: 3.4% to 14.3% Hazardous Duty: 3.4% to 14.3% Wildlife: 3.4% to 14.3%	Regular: 3.2% to 13.0% Judges: 2.8% to 5.3% Corrections: 3.8% to 14.0% Hazardous Duty: 3.8% to 14.0% Wildlife: 3.8% to 14.0%	Regular: 3.0% to 12.8% Judges: 2.6% to 5.1% Corrections: 3.6% to 13.8% Hazardous Duty: 3.6% to 13.8% Wildlife: 3.6% to 13.8%	Regular: 3.0% to 12.8% Judges: 2.6% to 5.1% Corrections: 3.6% to 13.8% Hazardous Duty: 3.6% to 13.8% Wildlife: 3.6% to 13.8%	Regular: 3.0% to 12.8% Judges: 2.6% to 5.1% Corrections: 3.6% to 13.8% Hazardous Duty: 3.6% to 13.8% Wildlife: 3.6% to 13.8%	Regular: 3.0% to 12.8% Judges: 2.6% to 5.1% Corrections: 3.6% to 13.8% Hazardous Duty: 3.6% to 13.8% Wildlife: 3.6% to 13.8%	Regular: 3.3% to 14.0% Judges: 2.4% to 4.8% Corrections: 4.4% to 15.3% Hazardous Duty: 4.4% to 15.3% Wildlife: 4.4% to 15.3%

Notes:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10 year trend is compiled, only information for those years for which information is available is presented.

SUPPLEMENTARY INFORMATION

SCHEDULE 5

CITY COURT OF MINDEN
City of Minden
Minden, LA

Schedule of Compensation, Reimbursements and Benefits Paid Agency Head
For the Year Ended December 31, 2024

Agency Head Name: Judge Charles S. Sentell, III

Purpose:

Amounts paid by the City of Minden directly to the Judge:

Salary	\$ 6,000
Payroll taxes	87
Benefits-Retirement	2,490

Amounts paid by the Webster Parish Police Jury directly to the Judge:

Salary	6,000
Payroll taxes	87
Benefits-Retirement	2,490

Amounts paid by the City Court of Minden:

Salary	118,577
Payroll taxes	1,801
Benefits-Retirement	49,083
Benefits-Insurance	3,680
Dues	1,673
Travel	198
Conferences	<u>15,313</u>

Total \$ 207,479

Minden City Court

Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
City of Minden	h. Criminal Fines – Other/Non-Contempt	106,585	94,283
Administrative Dept of Public Safety and Corrections Correction Ser	n. Other	188	262

Minden City Court
Justice System Funding Schedule - Collecting/Disbursing Schedule

SCHEDULE 7

Cash Basis Presentation
 As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Beginning Cash Balance	148,849	192,026
2. Collections:		
a. Civil Fees	116,158	95,010
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	92,625	89,303
g. Criminal Fines – Contempt	5,925	5,680
h. Criminal Fines – Other/Non-Contempt	18,271	15,299
i. Restitution	2,383	1,606
j. Probation/Parole/Supervision Fees	500	925
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	93	97
n. Other	-	-
Total Collected	235,955	207,920
3. Deductions: Collections Retained by the Minden City Court		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	136,354	141,743
III. Other Amounts "Self-Disbursed" {Enter amounts on appropriate collection type lines}		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the Minden City Court	136,354	141,743
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	2,167	60
c. Bond Refunds	116	72
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	2,629	3,001
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	629	382
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	5,541	3,515
5. Deductions: Total Disbursements to Other Governments & Nonprofits	50,883	44,067
6. Total Amounts Disbursed/Retained	192,778	189,325
7. Ending Cash Balance	192,026	210,621
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

Minden City Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
City of Minden	§2004. Minden	R.S. 13:2004 (A)	f. Criminal Court Costs/Fees	253	720
LA Commission on Law Enforcement and Administration of Criminal Justice	§1816. Crime Victims Reparations Fund; creation; sources and use of funds	R.S. 46:1816(D)	f. Criminal Court Costs/Fees	139	151
Department of the Treasury	§10.3. Judges' Supplemental Compensation Fund; creation; sources of funds	R.S. 13:10.3	a. Civil Fees	6,520	6,208
Department of the Treasury	§5535. Fees in criminal matters	R.S. 13:5535	f. Criminal Court Costs/Fees	294	300
Supreme Court	§86. Judicial College; education account; sources of funds	R.S. 13:86	a. Civil Fees	146	102
Supreme Court	§86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	-	39
Louisiana Department of Health	§2633. Traumatic Head and Spinal Cord Injury Trust Fund	R.S. 46:2633	f. Criminal Court Costs/Fees	355	385
Department of State	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	50	150
Minden City Marshal	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	15,613	13,056
Minden City Marshal	§1899. Assessment and disposition of costs in criminal cases; costs in juvenile matters for specified courts	R.S. 13:1899	f. Criminal Court Costs/Fees	9,705	7,990
Criminalistics Laboratory North Louisiana	§2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	2,940	3,000
26th Judicial District Public Defender	§168. Judicial district indigent defender fund	R.S. 15:168	f. Criminal Court Costs/Fees	5,235	5,105
Bossier Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,589	1,143
Bienville Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	335	493
Caddo Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,684	1,088
Caldwell Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Claiborne Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	599	480
DeSoto Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	155	-
East Baton Rouge Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	512	691
Jackson Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	64
LaSalle Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	51	-
Lincoln Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	73	94
Madison Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	30
Natchitoches Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	34	-
Ouachita Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	55
Red River Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	36	39
Sabine Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	69
Webster Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	580	585
Department of State	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	45	-
Village of Dixie Inn	§1898. Collection and disposition of fines; forfeitures; penalties; and costs	R.S. 13:1898	f. Criminal Court Costs/Fees	1,538	785

Minden City Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Village of Dubberly	§1898. Collection and disposition of fines; forfeitures; penalties; and costs	R.S. 13:1898	f. Criminal Court Costs/Fees	712	260
Ware Youth Center		R.S. 15:1097.6	f. Criminal Court Costs/Fees	735	750
Webster Parish Police Jury	§1898. Collection and disposition of fines; forfeitures; penalties; and costs	R.S. 13:1898	f. Criminal Court Costs/Fees	955	205

OTHER REPORTS

WISE, MARTIN & COLE, L.L.C.
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CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

To Judge Sentell
Minden City Court
Minden, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Minden City Court, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City Court's basic financial statements, and have issued our report thereon dated December 5, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Minden City Court'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 Minden City Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet in important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may

exist that were not identified. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Minden City Court'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 determination of financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is reported in the accompanying Schedule of Current Year Findings as items 2024-01 and 2024-02.

Minden City Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Minden City Court's response to the findings identified in our audit and described in the accompanying Schedule of Current Year Findings. The Minden City Court's response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

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 Minden City Court'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 City Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Although the intended purpose of these reports may be limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

Wise Martin & Cole LLC

Minden, Louisiana
December 5, 2025

SCHEDULES FOR LOUISIANA LEGISLATIVE AUDITOR

CITY COURT OF MINDEN

City of Minden

Minden, LA

Schedule of Prior Year Findings
For the year ended December 31, 2024

2023-01 Lack of segregation of duties

Finding: The City Court lacks adequate segregation of duties regarding its accounting and reporting system to maintain a complete system of internal control.

Status: Resolved.

2023-02 Controls over collections

Finding: The City Court lacks adequate control over reconciling and verifying amounts being collected and deposited.

Status: Resolved

2023-03 Budget Compliance

Finding: Actual revenues failed to reach budgeted revenues by more than 5% for the General fund.

Status: Not resolved, see 2024-01.

CITY COURT OF MINDEN

City of Minden

Minden, LA

Schedule of Current Year Findings
For the year ended December 31, 2024

2024-01 Budget Compliance

Origination date: Fiscal year ended December 31, 2022

Criteria: Local Government Budget Act governs the budget process of the City Court.

Condition: Actual revenues failed to reach budgeted revenues by more than 5% for both the General fund and Judicial Building fund.

Cause: Unknown

Effect or potential effect: The City Court was not in compliance with the Local Government Budget Act.

Recommendation: We recommend that the City Court of Minden monitor the adoption and amendment of its budgets as required by the Local Government Budget Act.

Management's response: We will monitor the budget to amend as required by the Local Government Budget Act.

2024-02 Late Filing

Origination date: Fiscal year ended December 31, 2024

Criteria: Louisiana revised statute 24:513 requires the annual report of the City Court of Minden to be submitted to the Legislative Auditor no later than six months after the City Court's year end. The due date for the report with a December 31, 2024, yearend was June 30, 2025.

Condition: The City Court failed to file its 2024 annual report by the required deadline of June 30, 2025.

Cause: The Court's independent CPA firm which was hired to perform the audit had unexpected staffing loss in 2024. Due to the loss of staff during 2024, the firm was unable to maintain the pace of scheduled projects. As a result, the firm was unable to finalize the report by the original deadline.

Effect or potential effect: Audit was not able to be completed for submission by June 30, 2025, resulting in noncompliance with the requirements of Louisiana Revised Statute 24:513

CITY COURT OF MINDEN

City of Minden

Minden, LA

Schedule of Current Year Findings

For the year ended December 31, 2024

Recommendation: We recommend that the City Court of Minden ensure that records are maintained to allow timely performance of annual reporting.

Management's response: We will make sure that all information needed to perform the engagement is provided timely. The late filing of this report was due to unexpected circumstances beyond our control. However, we will discuss the timing of the engagement with our independent CPA to ensure that the report can be timely filed.

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Minden City Court
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. The Minden City Court's management is responsible for those C/C areas identified in the SAUPs.

The Minden City Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Exception: *Written policy and procedures did not address specific procedures related to monitoring the budget.*

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

Exception: *Written policies and procedures did not address items (4) and (5).*

c) ***Disbursements***, including processing, reviewing, and approving.

No exceptions noted.

- d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

No exception noted.

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee's rates of pay or approval and maintenance of pay rate schedules.

No exception noted.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Exception: Written policies and procedures did not address specifics related to items 1 and 5.

- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

No exception noted.

- h) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

No exceptions noted.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Exception: Written policies and procedures did not address items (1), (3), and (4).

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The City Court does not have debt; therefore, no policy or procedures were provided.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

No exceptions noted.

- l) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Exceptions: Written policies and procedures did not address prevention of sexual harassment requirements listed above.

Management response exceptions to written policies and procedures: We will update policies to address exceptions.

Bank Reconciliation

2. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

Management provided us with a list of bank accounts and representation that the list is complete.

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

No exceptions noted.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated, electronically logged); and

Exception: Bank reconciliations (prepared by the Fee Accountant) did not include evidence that a member of management/Judge who does not handle cash, post ledgers, or issues checks has reviewed each bank reconciliation within 1 month of the date of the reconciliation was prepared.

- c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Exception: There were outstanding items that were older than 12 months on the City Court's bank reconciliations. We noted no documentation reflecting that these items were researched to address in the bank reconciliations.

Management response to bank reconciliation exceptions: We have worked diligently on our reconciliations and have added more checks and balances. Our process is as follows:

- *We have one employee get the deposit ready, one employee does the deposit and one employee checks the deposit.*
- *Deposit taken to the bank. We try to make sure a deposit is done either in the afternoon or the next morning.*

Collections (excluding electronic funds transfers)

3. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Management provided us with the required list and representation that the listing is complete.

4. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties)

at each collection location, and observe that job duties are properly segregated at each collection location such that:

Management provided us with the required list and representation that the listing is complete.

a) Employees responsible for cash collections do not share cash drawers/registers.

Exception: City Court does not use cash drawers/registers; however, cash is kept in a safe that all employees have access to but is separated into bags for Civil and Criminal receipts.

Management response: We now have a cash register for the escrow account. The money is counted every afternoon and put in the safe. We have a bag for Escrow, Probation, Civil, Operations and JBF. All employees have access to the safe that is kept locked at all times. We are always working on our procedures to make sure we have fewer or no mistakes.

b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit.

No exception noted.

c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

No exception noted.

d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

No exceptions noted.

5. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

All employees who have access to cash are covered by a bond or insurance policy for theft.

6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

a) Observe that receipts are sequentially pre-numbered.

Receipts are sequentially pre numbered.

b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

c) Trace the deposit slip total to the actual deposit per the bank statement.

No exception noted.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

Exception: There was one cash collection site for all revenue sources. We were unable to determine the receipts dates for nine deposits over \$100, therefore, we were unable to verify whether receipts were deposited within one business day of collection.

Management response: We have worked diligently and will continue to make sure that we get our deposits made daily.

- e) Trace the actual deposit per the bank statement to the general ledger.

Exception: Three deposits had discrepancies between the deposit receipt/slip dates and the general ledger dates. Copies of the checks were not date stamped when received.

Management response: We will make sure everything is stamped and deposited daily.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

7. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Management provided us with the required list and representation that the listing is complete.

8. For each location selected under #7 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

Management provided us with the required list and representation that the listing is complete.

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No: applicable - The Court does not utilize a requisition/purchase order system. Purchases receive advance approval through budgetary allocations, except when state law or policy require formal bids.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

No exceptions noted.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Exceptions: Employee responsible for signing checks also mailed the payments.

Management response: We will make sure that the person signing the checks is not the same person mailing the checks.

- e) Only employees/officials authorized to sign checks approve the electronic disbursements (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

No exceptions noted.

- 9. For each location selected under #7 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

- 10. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3a, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Exceptions: 2 signers are required for checks per entity's policy, however, only one employee approved electronic disbursements.

Management response: We will make sure that two employees are involved in the approval of electronic disbursements.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- 11. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

Management provided us with the required list and representation that the list is complete.

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions noted.

- b) If reimbursed using actual costs, observe the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions noted.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions noted.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

Payroll and Personnel

- 12. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Management provided us with the required list and representation that the listing is complete.

No exceptions noted.

- 13. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #17 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)

Exceptions: Daily attendance is not documented for one employee who is paid a monthly fee.

Leave is not documented for employees eligible for leave.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

Exceptions: City Court uses a calendar to document and approve attendance, however no evidence that leave is documented or approved.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Exception: Leave is not recorded. The City Court does not have cumulative leave records.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

Management response to exceptions related to attendance records and leave documentation: We will work on an attendance schedule for each employee and keep up with vacation, sick time and K time.

- 14. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee

or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

Not applicable – no employees were eligible for termination payments during the fiscal period.

15. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Management provided us with the required representation.

Ethics

16. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exceptions noted.

- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

No exception noted.

17. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

No exception noted.

Information Technology Disaster Recovery/Business Continuity

18. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

We performed the procedure and discussed the results with management.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

We performed the procedure and discussed the results with management.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

We performed the procedure and discussed the results with management.

19. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

No exceptions noted.

20. Using the 5 randomly selected employees/officials from "Payroll and Personnel" procedure #16, obtained cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267.

Exception: One employee, who was hired after June 9, 2020, did not complete cybersecurity training within 30 days of initial service or employment.

Management response: We will make sure that every employee that works here will receive cybersecurity training in a timely manner.

Sexual Harassment

21. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions noted.

22. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

No exceptions noted.

23. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:
 - a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Report dated on or before February 1. Observed that report includes all applicable requirements.

We were engaged by Minden City Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Minden City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Wise Martin & Co. LLC

Minden, Louisiana

December 5, 2025