

**CITY COURT OF  
NATCHITOCHES, LOUISIANA  
ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 2024**

City Court of Natchitoches, Louisiana  
Financial Report  
December 31, 2024

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Financial Report  
December 31, 2024

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City Court of Natchitoches, Louisiana's (hereafter referred to as the City Court) annual financial report presents an overview and analysis of the City Court's financial activities for the year ended December 31, 2024. The intent of the MD&A is to look at the City Court's financial performance as a whole. It should, therefore be read in conjunction with this report. Certain comparative information is presented to provide an overview of the City Court's operations.

### Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City Court as a whole and presents a longer-term view of the City Court's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

#### Government-Wide Financial Statements

- The Statement of Net Position presents all of the City Court's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the two reported as "net position". Over time, increases or decreases in the City Court's net position may serve as a useful indicator of whether the financial position of the City Court is improving or deteriorating.
- The Statement of Activities presents information showing how the City Court's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

#### Fund Financial Statements

The services provided by the City Court are financed through governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The City Court conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the City Court's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the City Court. The City Court also maintains a Fiduciary Fund, in which the funds are simply held for other parties and cannot be used for any of the City Court's activities, it is not included in the government-wide statement, but is separately reported in the statement of the Fiduciary Fund.

A summary of the basic government-wide financial statements is as follows:

Summary of the Statement of Net Position

	2024	2023
ASSETS:		
Current Assets	\$ 154,178	\$ 167,125
Capital Assets (net)	17,589	20,878
Total Assets	<u>\$ 171,767</u>	<u>\$ 188,003</u>
Deferred Outflows of Resources	<u>29,631</u>	<u>61,653</u>
LIABILITIES:		
Payroll Liabilities	\$ 2,874	\$ 437
Long-term Liabilities	140,415	227,111
Total Liabilities	<u>\$ 143,289</u>	<u>\$ 227,548</u>
Deferred Inflows of Resources	<u>\$ 68,439</u>	<u>21,517</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 17,589	\$ 20,878
Unrestricted	(27,919)	(20,286)
Total Net Position	<u>\$ (10,330)</u>	<u>\$ 592</u>

Summary of the Statement of Activities

	2024	2023
REVENUES:		
Program Revenues-		
Fees, Fines & Charges for Services	\$ 189,804	\$ 257,418
EXPENSES:		
Current-		
Judicial Expense	<u>200,726</u>	<u>227,906</u>
Change in Net Position	<u>\$ (10,922)</u>	<u>\$ 29,512</u>

The City Court's liabilities exceeded its assets by \$10,330 (net position) for the year. For prior year, the net position was \$592.

Unrestricted Net Position is a deficit of \$27,919 at year end due to Net Pension Liability. This is a decrease of \$7,633 from prior year.

### General Fund Budgetary Highlights

The operations of the City Court of Natchitoches are not affected by most economic conditions. The City Court derives its revenue solely from fees levied by the City Court.

### Economic Factors and Next Year's Budget

The City Court's management considered many factors when setting the operating budget for the next fiscal year. As there are very minimal changes expected in the next fiscal year, the budget for FY 2025 should not change significantly from the FY 2024 budget.

### Contacting the City Court

This financial report is designed to provide our citizens and creditors with a general overview of the City Court's finances and to show the City Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to City Court of Natchitoches at P.O. Box 70, Natchitoches, LA 71458-0070.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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**INDEPENDENT AUDITOR’S REPORT**

Honorable Robert Owsley  
City Court of Natchitoches  
P. O. Box 70  
Natchitoches, Louisiana 71458-0070

***Opinions***

We have audited the accompanying financial statements of the governmental activities, the major fund, and the fiduciary fund of the City Court of Natchitoches (City Court), a component unit of the City of Natchitoches, Louisiana, as of and for the year ended December 31, 2024, and the related notes which collectively comprise the 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, the major fund, and the fiduciary fund of the City Court as of 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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. 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 City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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 these 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 City Court’s ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities 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 opinion. 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 judgment 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 control 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 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 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.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, and Schedule of Employer's Contributions 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.



### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City Court's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedule – Collecting/Disbursing is presented for purposes of additional analysis and is 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 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 June 10, 2025, on our consideration of the 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 City Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City Court's internal control over financial reporting and compliance.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier CPA's  
Natchitoches, Louisiana

June 10, 2025

## BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS

City Court of Natchitoches, Louisiana  
Statement of Net Position  
December 31, 2024

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 154,178
Non-current Assets:	
Capital Assets (net)	<u>17,589</u>
Total Assets	<u>\$ 171,767</u>
Deferred Outflows of Resources	<u>\$ 29,631</u>
LIABILITIES:	
Current Liabilities:	
Payroll Liabilities	\$ 2,874
Long-Term Liabilities	
Net Pension Liability	<u>140,415</u>
Total Liabilities	<u>\$ 143,289</u>
Deferred Inflows of Resources	<u>\$ 68,439</u>
NET POSITION:	
Net Investment in Capital Assets	\$ 17,589
Unrestricted	<u>(27,919)</u>
Total Net Position	<u><u>\$ (10,330)</u></u>

See accompanying notes and independent auditor's report.

City Court of Natchitoches, Louisiana  
Statement of Activities  
December 31, 2024

Activities	Expenses	Program Revenues	Net (Expense) Revenue and Changes in Net Position
		Fees, Fines & Charges for Services	Governmental Activities
<hr/>			
Governmental Activities:			
Judicial	<u>\$ 200,726</u>	<u>\$ 189,804</u>	\$ (10,922)
	Net Position, January 1		<u>592</u>
	Net Position, December 31		<u>\$ (10,330)</u>

See accompanying notes and independent auditor's report.

## FUND FINANCIAL STATEMENTS

City Court of Natchitoches, Louisiana  
Balance Sheet - Governmental Fund  
December 31, 2024

	<u>General Fund</u>
ASSETS:	
Cash & Cash Equivalents	<u>\$        154,178</u>
LIABILITIES:	
Payroll Liabilities	\$          2,874
FUND BALANCE:	
Unassigned	<u>        151,304</u>
Total Liabilities and Fund Balance	<u>\$        154,178</u>

See accompanying notes and independent auditor's report.

City Court of Natchitoches, Louisiana  
Reconciliation of Governmental Fund  
Balance Sheet to the Statement of Net Position  
December 31, 2024

Total Fund Balance for the Governmental Fund at December 31, 2024	\$	151,304
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Total Net Position reported for Governmental Activities in  
Statement of Net Position is different because:

The following used in Governmental Activities are  
not current financial resources and, therefore, are  
not reported in the Governmental Funds Balance Sheet-

Capital Assets (Net)		17,589
Deferred Outflows of Resources		29,631

The following are not due and payable in the current period,  
and, therefore, are not reported in the Governmental  
Funds Balance sheet-

Net Pension Liability		(140,415)
Deferred Inflows of Resources		<div style="border-top: 1px solid black;">(68,439)</div>

Total Net Position of Governmental Activities at December 31, 2024	\$	<div style="border-top: 1px solid black; border-bottom: 3px double black;">(10,330)</div>
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City Court of Natchitoches, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balance-  
Governmental Fund  
December 31, 2024

	<u>General Fund</u>
REVENUES:	
Fees, Fines & Charges for Service	<u>\$ 189,804</u>
EXPENDITURES:	
Judicial-	
Current-	
Salaries & Benefits	\$ 115,243
Office & Supplies	57,410
Maintenance	1,600
Conference Expense	25,915
Miscellaneous	794
Insurance	<u>4,225</u>
Total Expenditures	<u>\$ 205,187</u>
Excess of Revenues over Expenditures	\$ (15,383)
Fund Balance-Beginning of Year	<u>166,688</u>
Fund Balance-End of Year	<u>\$ 151,305</u>

See accompanying notes and independent auditor's report.

City Court of Natchitoches, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
December 31, 2024

Net change in fund balance-governmental fund	\$	(15,383)
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Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported as revenues in governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds. These timing differences are summarized below:

Capital Outlay		1,208
Deprecation Expense		(4,497)
Pension Expense		7,750
		7,750

Change in net position per statement of activities at December 31, 2024	\$	<u>(10,922)</u>
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City Court of Natchitoches, Louisiana  
Statement of Fiduciary Net Position  
Fiduciary Fund  
December 31, 2024

	<u>Custodial Fund</u>
Assets:	
Cash	<u>\$        241,610</u>
Liabilities:	
Unsettled Deposits	<u>\$        241,610</u>

See accompanying notes and independent auditor's report.

City Court of Natchitoches, Louisiana  
Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
December 31, 2024

	<u>Custodial Fund</u>
Additions:	
Court Costs/Fines	\$ 353,479
Deductions:	
Disbursements to Other Governments	<u>334,482</u>
Changes in Unsettled Deposits	18,997
Unsettled Deposits - Beginning	<u>222,613</u>
Unsettled Deposits - Ending	<u><u>\$ 241,610</u></u>

## NOTES TO FINANCIAL STATEMENTS

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

Introduction:

The City Court of Natchitoches, Louisiana is a component unit of the City of Natchitoches, Louisiana. As provided for by Chapter 7 of Title 13 of the Louisiana Revised Statutes, the City Court has jurisdiction in all civil matters in the City of Natchitoches, Louisiana. As provided by Louisiana Revised Statute 13:1952, the City Court presides over civil, criminal, traffic and juvenile cases. Civil claims include personal injury, contract, and landlord-tenant cases up to a certain amount. The City Court, also, has criminal jurisdictions over misdemeanors that are offenses generally punishable by a fine of not more than a certain amount and/or a jail term of not more than six months. All fines, costs, and forfeitures levied by the judges are collected by the City Court, Natchitoches Parish Police Department and the City Marshal. The City Court is directed by the City Judge, who is elected to a term of six years.

The accounting and reporting policies of the City Court of Natchitoches conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting policies also conform to the requirements of Louisiana Revised Statutes 24:518.

1. Summary of Significant Accounting Policies:

The accompanying basic financial statements of the City Court of Natchitoches, Louisiana, have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Pronouncements.

A. Reporting Entity-

As the governing authority of the City, for reporting purposes, the City of Natchitoches is the financial reporting entity. The financial reporting entity consists of (a) the primary government (City of Natchitoches), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

1. Appointing a voting majority of an organization's governing body and
  - a. The ability of the City to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City.
2. Organizations for which the City does not appoint a voting majority but are fiscally dependent on the City.

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because of item 2 above, the City Court of Natchitoches, was determined to be a component unit of the City of Natchitoches, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the City Court and do not present information on the City, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the government-type activities on a consolidated basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City Court's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

C. Fund Accounting-

The financial statements of the City Court are organized into funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Funds are classified into two categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the City Court or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

The funds of the City Court are described below:

Governmental Fund-

General Fund

The general fund is the general operating fund of the City Court. It is used to account for all financial resources and is considered to be major.

Fiduciary Fund-

Custodial Fund

Custodial funds are used to account for assets held by the City Court in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the City Court as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City Court considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.



City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the City Court.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column 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 estimated fair market value at the date of donation. The City Court maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers, office equipment	5 years
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Compensated Absences-

Employees of the City Court do not accrue or "carry forward" vacation or sick leave, therefore no entry is made to record compensated absences.

Equity Classifications-

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has an unassigned fund balance of \$151,304. If applicable, the City Court would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Budget-

Prior to the beginning of each fiscal year, the City Court of Natchitoches, Louisiana adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. 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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reported period. Actual results could differ from those estimates.

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

H. 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 fiduciary net position have been determined on 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. See Note 4, for more information on the retirement system.

I. Deferred Outflows/Inflows of Resources-

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the City Court of Natchitoches, Louisiana were subject to the following risk:

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City Court will not be able to recover its deposits. 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 or exceed 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. 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 City Court that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the City Court's name.

Bank account balances at December 31, 2024, totaled \$393,938 and were fully secured by FDIC insurance.

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

3. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2024, is as follows:

Governmental Activities	Balance <u>01-01-24</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12-31-24</u>
Capital Assets:				
Furniture, computers, equipment	\$30,270	\$1,208	\$0	\$31,478
Less: Accumulated Depreciation:				
Furniture, computers, equipment	<u>9,393</u>	<u>4,497</u>	<u>0</u>	<u>13,890</u>
Net Capital Assets	<u>\$20,878</u>	<u>\$3,289</u>	<u>\$0</u>	<u>\$17,589</u>

4. Pension Plan:

*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 Louisiana State Employees Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

*Plan Description*

Employees of the City Court are provided with pensions through cost-sharing multiple-employer defined benefit plan administered by 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](http://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. Our rank and file members hired prior to July 1, 2006 may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 1, 2015, may retire at age 60 upon completing five years

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

4. Pension Plan (continued):

of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

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

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. 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 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

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

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

4. Pension Plan (continued):

**Deferred Retirement 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.

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

**Survivor's Benefits**

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service 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.

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

4. Pension Plan (continued):

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and 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.

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

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

*Employer 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 rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2024 are as follows:

<b>Plan</b>	<b>Plan Status</b>	<b>Employer Contribution Rate</b>
Appellate Law Clerks	Closed	41.30%
Appellate Law Clerks hired on or after 7/1/06	Closed	41.30%
Alcohol Tobacco Control	Closed	42.60%
Bridge Police	Closed	40.30%
Bridge Police hired on or after 7/1/06	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 7/1/15	Open	44.70%
Legislators	Closed	37.00%
Optional Retirement Plan (ORP)		
Hired before 7/1/06	Closed	38.80%
Hired on or after 7/1/06	Closed	38.80%
Peace Officers	Closed	43.00%
Regular Employees		
Hired before 7/1/06	Closed	41.30%
Hired on or after 7/1/06	Closed	41.30%
Hired on or after 1/1/2011	Closed	41.30%
Hired on or after 7/1/15	Open	41.30%
Special Legislative Employees	Closed	39.00%
Wildlife Agents	Closed	53.10%
<b>Aggregate Rate</b>		<b>41.90%</b>

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

4. Pension Plan (continued):

The City Court's contractually required composite contribution rate for the year ended June 30, 2024 was 44.7% 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 \$24,656 for the year ended December 31, 2024.

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

At December 31, 2024 and December 31, 2023, the City Court reported a liability of \$140,415 and \$227,111, respectively, 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 City Court's proportion of the Net Pension Liability was based on a projection of the City Court'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 City Court's proportion was .00258%, which was a decrease of .00081% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the City Court recognized pension expense of \$14,425 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$21,154.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 621
Changes in assumption	982	0
Net difference between projected and actual earnings on pension plan investments	0	16,742
Changes in employer's proportion of beginning net pension liability	18,680	35,200
Differences between employer contributions and proportionate share of employer contributions	0	15,876
Subsequent Measurement Contributions	9,969	0
Total	\$29,631	\$68,439

\$29,631 is reported as deferred outflows of resources related to pensions resulting from City Court contributions subsequent to measurement date will be recognized as a reduction of the Net Pension Liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2025	\$(21,310)
2026	(16,828)
2027	(6,452)
2028	(4,187)
Total	\$(48,777)



City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

4. Pension Plan (continued):

*Actuarial 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																					
Actuarial Assumptions:																						
Expected Remaining Service Lives	2 years.																					
Investment Rate of Return	7.25% per annum.																					
Inflation Rate	2.40% per annum.																					
Mortality	<b>Non-disabled members</b> – The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvements Scale MP-2018.																					
	<b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.																					
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (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:																					
	<table><tr><td></td><td><b>Lower</b></td><td><b>Upper</b></td></tr><tr><td><b>Member Type</b></td><td><b>Range</b></td><td><b>Range</b></td></tr><tr><td>Regular</td><td>3.3%</td><td>14.0%</td></tr><tr><td>Judges</td><td>2.4%</td><td>4.8%</td></tr><tr><td>Corrections</td><td>4.4%</td><td>15.3%</td></tr><tr><td>Hazardous Duty</td><td>4.4%</td><td>15.3%</td></tr><tr><td>Wildlife</td><td>4.4%</td><td>15.3%</td></tr></table>		<b>Lower</b>	<b>Upper</b>	<b>Member Type</b>	<b>Range</b>	<b>Range</b>	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%
	<b>Lower</b>	<b>Upper</b>																				
<b>Member Type</b>	<b>Range</b>	<b>Range</b>																				
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 increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.																					

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

4. Pension Plan (continued):

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate 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. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 are summarized in the following table:

<b>Expected Long Term Real Rates of Return</b>	
<b>Asset Class</b>	<b>2024</b>
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 rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan'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 of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*

The following presents the City Court's proportionate share of the Net Pension Liability using the discount rate of 7.25%, as well as what the City Court's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

	1.0% Decrease (6.25%)	Current Discount Rate (7.25%)	1.0% Increase (8.25%)
Employer's proportionate share of net pension liability	\$193,909	\$140,415	\$94,957

City Court of Natchitoches, Louisiana  
Notes to Financial Statements  
December 31, 2024

4. Pension Plan (continued):

*Pension Plan Fiduciary Net Position*

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2023 Comprehensive Annual Financial Report at [www.lasersonline.org](http://www.lasersonline.org).

5. Expenses Paid by Other Governmental Units:

The Clerk of City Court is paid by the City of Natchitoches and the Natchitoches Parish Government. All other employees of the City Court, with the exception of the Judge, are paid by the City Court and the City of Natchitoches.

6. Subsequent Events:

Management has evaluated events through June 10, 2025, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED  
SUPPLEMENTARY INFORMATION

City Court of Natchitoches, Louisiana  
General Fund  
Budgetary Comparison Schedule  
December 31, 2024

	<u>Budget</u>			Variance- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES:				
Fees, Fines & Charges for Service	\$ 235,088	\$ 189,429	\$ 189,804	\$ 375
EXPENDITURES:				
Judicial-				
Current-				
Salaries & Benefits	\$ 119,222	\$ 123,883	\$ 115,243	\$ 8,640
Office & Supplies	78,505	61,270	57,410	3,860
Maintenance	-	-	1,600	(1,600)
Conference Expense	21,838	26,609	25,915	694
Miscellaneous	-	-	794	(794)
Insurance	-	-	4,225	(4,225)
Total Expenditures	<u>\$ 219,565</u>	<u>\$ 211,762</u>	<u>\$ 205,187</u>	<u>\$ 6,575</u>
Excess of Revenues over Expenditures	\$ 15,523	\$ (22,333)	\$ (15,383)	\$ 6,950
Fund Balance-Beginning of Year	<u>166,688</u>	<u>166,688</u>	<u>166,688</u>	<u>-</u>
Fund Balance-End of Year	<u><u>\$ 182,211</u></u>	<u><u>\$ 144,355</u></u>	<u><u>\$ 151,305</u></u>	<u><u>\$ 6,950</u></u>

See accompanying notes and independent auditor's report.

City Court of Natchitoches, Louisiana  
Schedule of Employer's Share of Net Pension Liability  
For the Year Ended December 31, 2024

Fiscal Year*	Agency's proportion of the net pension liability (asset)	Agency's proportionate share of the net pension liability (asset)	Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
<i>Louisiana State Employees' Retirement System</i>					
2015	0.00319%	\$ 216,968	\$ 67,717	320%	62.7%
2016	0.00397%	\$ 311,825	\$ 66,926	466%	57.7%
2017	0.00386%	\$ 271,980	\$ 69,113	394%	62.5%
2018	0.00368%	\$ 250,905	\$ 69,649	360%	62.5%
2019	0.00341%	\$ 247,052	\$ 66,555	371%	62.9%
2020	0.00287%	\$ 237,451	\$ 46,391	512%	58.0%
2021	0.00243%	\$ 133,857	\$ 46,715	287%	72.8%
2022	0.00257%	\$ 194,134	\$ 65,520	296%	63.7%
2023	0.00339%	\$ 227,111	\$ 68,368	332%	68.4%
2024	0.00258%	\$ (140,415)	\$ 58,880	-238%	74.6%

\*Amounts presented were determined as of the measurement date (previous fiscal year end).

City Court of Natchitoches, Louisiana  
Schedule of Employer's Contributions  
For the Year Ended December 31, 2024

<u>Fiscal Year*</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in relation to the statutorily required contribution</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>Agency's covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
<i>Louisiana State Employees' Retirement System</i>					
2015	\$ 26,909	\$ 26,909	\$ -	\$ 67,717	39.7%
2016	\$ 25,499	\$ 25,499	\$ -	\$ 66,926	38.1%
2017	\$ 26,942	\$ 26,942	\$ -	\$ 69,113	39.0%
2018	\$ 27,929	\$ 27,929	\$ -	\$ 66,649	41.9%
2019	\$ 26,689	\$ 26,689	\$ -	\$ 66,555	40.1%
2020	\$ 11,726	\$ 11,726	\$ -	\$ 46,391	25.3%
2021	\$ 20,248	\$ 20,248	\$ -	\$ 46,715	43.3%
2022	\$ 28,493	\$ 28,493	\$ -	\$ 65,520	43.5%
2023	\$ 32,027	\$ 32,027	\$ -	\$ 68,368	46.8%
2024	\$ 24,656	\$ 24,656	\$ -	\$ 58,880	41.9%

\*Amounts presented were determined as of the end of the fiscal year.

## SUPPLEMENTARY INFORMATION



City Court of Natchitoches, Louisiana  
Schedule of Compensation, Benefits and Other Payments to  
Agency Head or Chief Executive Officer  
For the Year Ended December 31, 2024

Agency Head Name: Robert Owsley, Judge

<u>Amount</u>	<u>Purpose</u>
Salaries	\$ 58,880
Benefits-Retirement	24,656
Cell Phone	1,277
Dues	1,225
Insurance	3,925
Registration Fees	1,950
Conference Travel	<u>11,962</u>
Total	<u>\$103,875</u>

See independent auditor's report.

## Justice System Funding Schedule - Collecting/Disbursing Entity

As Required by Act 87 of the 2020 Regular Legislative Session		
Identifying Information		
Entity Name	City Court of Natchitoches	
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	2124	
Date that reporting period ended (mm/dd/yyyy)	12/31/2024	
	First Six Month Period Ended 6/30/2024	Second Six Month Period Ended 12/31/2024
<b>Cash Basis Presentation</b>		
<b>Beginning Balance of Amounts Collected (i.e. cash on hand)</b>	222,613	244,727
<b>Add: Collections</b>		
Civil Fees (including refundable amounts such as garnishments or advance deposits )	120,490	94,005
Criminal Court Costs/Fees	75,837	61,444
Interest Earnings on Collected Balances	454	844
<b>Subtotal Collections</b>	<b>196,781</b>	<b>156,293</b>
<b>Less: Disbursements To Governments &amp; Nonprofits:</b> (Must include one agency name and one collection type on each line and may require multiple lines for the same agency if more than one collection type is applicable. Additional rows may be added as necessary. )		
Louisiana Supreme Court - Civil Fees	183	118
Louisiana Supreme Court - Criminal Court Costs/Fees	126	97
Louisiana State Treasury - Civil Fees	7,257	7,202
Department of State - Civil Fees	50	-
Louisiana State Treasury - Criminal Court Costs/Fees	603	579
Louisiana State Treasury - Criminal Court Costs/Fees	120	95
Natchitoches City Marshal - Criminal Court Costs/Fees	6,480	7,470
Criminalistics Laboratory North Louisiana - Criminal Court Costs/Fees	7,170	6,540
Natchitoches City Marshal - Civil Fees	15,290	11,280
Alexandria City Marshal - Civil Fees	30	60
City of Natchitoches - Criminal Court Costs/Fees	5,478	6,265
Ware Youth Center - Criminal Court Costs/Fees	1,508	1,447
Natchitoches Parish Government - Criminal Court Costs/Fees	220	130
LA Commission on Law Enforcement and Administration of Criminal Justice - Criminal Court Costs/Fees	768	533
District Attorney for the 10th Judicial District - Criminal Court Costs/Fees	4,520	3,860
10th Judicial District Public Defender - Criminal Court Costs/Fees	9,045	8,685
Avoyelles Parish Sheriff - Civil Fees	58	-
Beauregard Parish Sheriff - Civil Fees	75	-
Bienville Parish Sheriff - Civil Fees	77	77
Bossier Parish Sheriff - Civil Fees	120	238
Calcasieu Parish Sheriff - Civil Fees	62	-
Caddo Parish Sheriff - Civil Fees	451	251
DeSoto Parish Sheriff - Civil Fees	262	42
East Baton Rouge Parish Sheriff - Civil Fees	1,306	2,129
Grant Parish Sheriff - Civil Fees	74	63
Jefferson Davis Parish Sheriff - Civil Fees	-	30
Lafayette Parish Sheriff - Civil Fees	98	101
LaSalle Parish Sheriff - Civil Fees	99	-
Natchitoches Parish Sheriff - Civil Fees	150	564
Orleans Parish Sheriff - Civil Fees	-	30
Point Coupee Parish Sheriff - Civil Fees	42	-
Rapides Parish Sheriff - Civil Fees	242	217
Red River Parish Sheriff - Civil Fees	319	477
Sabine Parish Sheriff - Civil Fees	303	173
St. Charles Parish Sheriff - Civil Fees	84	42
St. Tammany Parish Sheriff - Civil Fees	41	70
Vernon Parish Sheriff - Civil Fees	355	353
Washington Parish Sheriff - Civil Fees	-	50
Webster Parish Sheriff - Civil Fees	-	65
Winn Parish Sheriff - Civil Fees	192	166
Natchitoches Parish Clerk of Court - Civil Fees	12,354	11,255
<b>Less: Amounts Retained by Collecting Agency</b>		
Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
Self-Disbursed - Civil Fees	35,867	28,381
Self-Disbursed - Criminal Court Fees	33,544	30,978
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	29,644	29,038
Bond Fee Refunds	-	-
Restitution Payments to Individuals (additional detail is not required)	-	-
Other Disbursements to Individuals (additional detail is not required)	-	259
Payments to 3rd Party Collection/Processing Agencies	-	-
<b>Subtotal Disbursements/Retainage</b>	<b>174,667</b>	<b>159,410</b>
<b>Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)</b>	<b>244,727</b>	<b>241,610</b>

## OTHER REPORTS/SCHEDULES

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA, LLC  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Robert Owsley  
City Court of Natchitoches  
P. O. Box 70  
Natchitoches, Louisiana 71458-0070

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, the major fund and the fiduciary fund as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City Court of Natchitoches' (City Court) basic financial statements and have issued our report thereon dated June 10, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 the 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 important enough to merit attention by those charged with governance.

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

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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 statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

June 10, 2025

City Court of Natchitoches  
Schedule of Audit Results  
Year Ended December 31, 2024

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the City Court of Natchitoches as of and for the year ended December 31, 2024.
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None identified.

IV. PRIOR YEAR AUDIT FINDINGS

None identified.