

CITY COURT OF BASTROP
Bastrop, Louisiana

Financial Statements
For the Year Ended June 30, 2026

**CITY COURT OF BASTROP
BASTROP, LOUISIANA**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Honorable Phillip Lester
City Court of Bastrop
Bastrop, Louisiana

We have reviewed the accompanying financial statements of the governmental activities of the City Court of Bastrop, as of June 30, 2026 which collectively comprise the Court's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Court's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

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

We are required to be independent of City Court of Bastrop and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a required 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. The information is the representation of management. We have not audited or reviewed such required supplementary information and, accordingly, we do not express an opinion, conclusion, nor provide any assurance on it.

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 and for placing the basic financial statements in an appropriate operational, economic or historical context.

Other Information

Act 706 of the Louisiana 2014 Legislative Session requires the Schedule of Compensation, Benefits, and Other Payments to Agency Head, and also the Justice System Funding Schedule as listed in the table of contents, to supplement the basic financial statements. Such information, although not a required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed such required supplementary information, and accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on it.

Report on Agreed Upon Procedures

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated September 21, 2026, on the results of the agreed-upon procedures.

David M. North, CPA (APAC)

BASIC FINANCIAL STATEMENTS

Statement A

CITY COURT OF BASTROPBASTROP, LOUISIANASTATEMENT OF NET POSITIONJUNE 30, 2026

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 356,949
Capital Assets:	
Depreciable	6,177
Total Assets	<u>363,126</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Related to Pensions	<u>66,455</u>
<u>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>\$ 429,581</u>
<u>LIABILITIES</u>	
Accounts Payable	2,136
Due To Fiduciary Funds	123
Other Liabilities	7,192
Non-Current Liabilities	
Net Pension Liability	245,195
Total Liabilities	<u>254,646</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Related to Pensions	<u>36,779</u>
<u>TOTAL INFLOWS OF RESOURCES AND LIABILITIES</u>	291,425
<u>NET POSITION</u>	
Net Investment in Capital Assets	6,177
Restricted Net Position	23,562
Unrestricted, Unreserved	<u>108,417</u>
<u>TOTAL NET POSITION</u>	<u>\$ 138,156</u>

The accompanying notes are an integral part of this financial statement.

CITY COURT OF BASTROP
BASTROP, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2026

Function/Program Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General Fund	\$ 356,366	\$ 189,782	\$ 200,863	\$ -	\$ 34,279
Judicial Building Fund	15,394	-	-	-	(15,394)
Total Governmental Activities	<u>\$ 371,760</u>	<u>\$ 189,782</u>	<u>\$ 200,863</u>	<u>\$ -</u>	<u>\$ 18,885</u>
General Revenues:					
			Interest Income		134
			Transfer In		-
			Total General Revenues		<u>134</u>
			Changes in Net Position		19,019
			Net Position - Beginning		<u>119,137</u>
			Net Position - Ending		<u>\$ 138,156</u>

The accompanying notes are an integral part of this financial statement.

CITY COURT OF BASTROP
BASTROP, LOUISIANA

GENERAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2026

	Programs of the General Fund		Total General Fund
	General Fund	Judicial Building Fund	
<u>ASSETS</u>			
Cash & Cash Equivalents	\$ 343,282	\$ 13,667	\$ 356,949
Due From Other Funds	1,730	-	1,730
<u>TOTAL ASSETS</u>	<u>\$ 345,012</u>	<u>\$ 13,667</u>	<u>\$ 358,679</u>
<u>LIABILITIES AND FUND BALANCE</u>			
<u>LIABILITIES</u>			
Accounts Payable	\$ 2,136	\$ -	\$ 2,136
Payroll Taxes Payable	123	-	123
Due To Other Funds	7,192	1,730	8,922
Total Current Liabilities	9,451	1,730	11,181
<u>FUND BALANCE</u>			
Restricted	-	11,937	11,937
Unassigned	335,561	-	335,561
Total Fund Balance	335,561	11,937	347,498
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 345,012</u>	<u>\$ 13,667</u>	<u>\$ 358,679</u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF BASTROP
BASTROP, LOUISIANA

GENERAL FUNDS
RECONCILIATION OF THE BALANCE SHEET OF GENERAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2026

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

Total Fund Balance - General Funds	\$ 347,498
Capital assets of \$212,699 net of accumulated depreciation of \$206,522, are not financial resources and, therefore, are not reported in the funds.	6,177
Pension liability not reported in the fund financial statements.	(245,195)
The deferred outflows of expenditures for the Court's pension obligation are not a use of current resources, and therefore, are not reported in the fund financial statements.	66,455
The deferred inflows of contributions for the Court's pension obligation are not available resources, and therefore, are not reported in the fund financial statements.	(36,779)
Net Position of Governmental Activities	<u>\$ 138,156</u>

The accompanying notes are an integral part of these financial statements.

CITY COURT OF BASTROP
BASTROP, LOUISIANA

GENERAL FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2026

	Programs of the General Fund		Total General Fund
	General Fund	Judicial Building Fund	
<u>Revenues</u>			
Article 895 Income	\$ 64,382	\$ -	\$ 64,382
Court Costs	73,904	8,430	82,334
Diversion Income	20,770	-	20,770
Probation Income	14,969	-	14,969
Grant Income	-	-	-
On-Behalf Payments	200,863	-	200,863
Other Revenue	7,327	-	7,327
Interest Income	134	-	134
Total Revenues	382,349	8,430	390,779
<u>Expenditures</u>			
General Fund	415,873	-	415,873
Judicial Building Fund	-	15,394	15,394
Capital Outlay	-	-	-
Total Expenditures	415,873	15,394	431,267
<u>Excess of Revenues Over</u> <u>Expenditures</u>	(33,524)	(6,964)	(40,488)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
<u>Excess of Revenues and Other</u> <u>Financing Sources Over</u> <u>Expenditures and Other</u> <u>Financing Uses</u>	(33,524)	(6,964)	(40,488)
<u>Fund Balance at Beginning of Year</u>	369,085	18,901	387,986
<u>FUND BALANCE AT</u> <u>END OF YEAR</u>	\$ 335,561	\$ 11,937	\$ 347,498

The accompanying notes are an integral part of these financial statements.

CITY COURT OF BASTROP
BASTROP, LOUISIANA

GENERAL FUNDS
RECONCILIATION OF THE BALANCE SHEET OF GENERAL FUNDS
TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED JUNE 30, 2026

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

Net Changes in Fund Balances - Total General Funds	\$	(40,488)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation

Capital expenditures	\$	-	
Depreciation expense		(5,110)	(5,110)

Differences between the amounts reported as an expense in the statement of activities and those reported as an expense in the fund financial statements

Pension expense			64,617
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Change in Net Assets of Governmental Activities	\$	19,019
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The accompanying notes are an integral part of these financial statements.

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City Court of Bastrop as a whole excluding fiduciary activity. Individual funds are not displayed.

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

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

Fund Financial Statements

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

Fiduciary Financial Statements

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

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Reporting Entity - In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic, but not only criteria for including a potential component unit within the reporting entity, is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency.

City Court of Bastrop
Notes to Financial Statements

June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criteria used in evaluating potential component units is the scope of public service. Application of this criteria involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criteria used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The City Court of Bastrop is fiscally dependent on the City of Bastrop. The City provides funds for salaries and other expenses. Because the City Court of Bastrop is fiscally dependent on the City of Bastrop, the City Court of Bastrop was determined to be a component unit of the City of Bastrop, the financial reporting entity. The accompanying financial statements presents information only on the funds maintained by the City Court of Bastrop and does not present information on the City of Bastrop, the general governmental services provided by the governmental unit, or the other governmental units that comprise the financial reporting entity.

Governmental Funds -

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

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

Judicial Building Fund - Fees are collected from each suit that comes through the court. These fees are used at the Judge's discretion to pay for building and equipment upkeep. The net position of the Building Fund is restricted.

City Court of Bastrop
Notes to Financial Statements

June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fiduciary Funds -

Fiduciary Funds - Fiduciary funds are used to account for assets held by City Court of Bastrop as an agent for other governmental departments, other organizations and other funds. Fiduciary funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

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

Cash Bond Fund - This fund is used to account for cash bonds posted by defendants that are arrested by Bastrop City Police. Upon final disposition of the case, a defendant is entitled to a refund of cash bonds posted. Forfeited bonds are distributed to the proper agencies on a periodic basis.

City Court Registry - This fund is used to account for unclaimed funds that were seized from a defendant in a court case over 20 years ago. The plaintiff received the full amount of the judgment of the court, and the amount in this fund has not been claimed by the rightful heirs. Fund was discontinued as of June 30, 2024.

Basis of Accounting

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

Governmental fund financial statements are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Fiduciary fund revenues and expenses or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. The City Court of Bastrop has four fiduciary funds, which are purely custodial and thus do not involve measurement of results of operations.

Fund Balances - Fund Financial Statements

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

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

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

Budgets and Budgetary Accounting

The City Court of Bastrop adopts a budget on a basis consistent with GAAP for the General Fund and Special Revenue Fund. The City Court of Bastrop is required to present the adopted and final amended budgeted revenues and expenditures for the General Fund and Special Revenue Fund. The City Court of Bastrop establishes the fiscal year as the twelve-month period beginning July 1. The budget is made available for public inspection.

The Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget (GAAP Basis) and Actual presents a comparison of budgetary data to actual results of operations for which annual budgets have been adopted. These funds utilize the same basis of accounting for both budgetary purposes and actual results.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities 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.

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investments

Investments are limited by R.S. 33:2955 and the City Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are recorded at cost which approximates market value.

Interfund Receivables and Payables

The fiduciary funds occasionally incur costs such as check printing and bank charges. The General Fund reimburses the fiduciary funds for these costs. Interest revenues earned on the fiduciary funds are used to offset these charges. Interfund balances between the General Fund and Special Revenue Fund are eliminated in the Government-Wide financial statements.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively.

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 Municipal Employees' Retirement System and the Louisiana State Employees' Retirements System, and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. 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.

Use of Estimates

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

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

Net position is reported as restricted when constraints placed on net position are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

In cases where the City Court of Bastrop receives restricted and unrestricted monies for the same purpose, the restricted monies are used first.

2. CASH AND INVESTMENTS

Cash balances are insured to Federal Depository Insurance Corporation limits of \$250,000. City Court of Bastrop has deposits in banks that exceed the FDIC limits in the amount of \$308,208. This excess is secured by a collateral pledge by the bank.

As of June 30, 2026, the City Court of Bastrop has a certificate of deposit in the amount of \$74,797. The certificate bears interest at a rate of 1.0%, has an original maturity of 60 months and matures in April 2028. Any penalties for early withdrawal would not have a material effect on the financial statements.

3. COURT COSTS PAYABLE

These various liabilities represent charges against advance court costs deposited for each case and are based on the processing of the case by the Judge and/or Marshal. As activity occurs in the suit, the advance court costs account is decreased and the related liability account is decreased. These amounts are included in bonds and fines held for future disposition in the Statement of Fiduciary Net Position.

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

4. INTERFUND RECEIVABLES AND PAYABLES

A summary of the interfund receivables and payables by fund at June 30, 2026 is presented below:

	<u>Interfund Payables</u>	<u>Interfund Receivables</u>
General Fund	\$ 7,192	\$ 1,730
Judicial Building Fund	1,730	-
Registry Fund	-	-
Civil Fund	-	5,211
Criminal Fund	-	1,881
Cash Bond	-	100
	<u>\$ 8,922</u>	<u>\$ 8,922</u>

5. CAPITAL ASSETS

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

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

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

Capital asset activity for the year ended June 30, 2026 was as follows:

	<u>Balance 6/30/25</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/26</u>
Office equipment	\$ 212,699	\$ -	\$ (0)	\$ 212,699
Accumulated Depreciation	<u>(201,412)</u>	<u>(5,110)</u>	<u>0</u>	<u>(206,522)</u>
Capital assets, net	<u>\$ 11,287</u>	<u>(5,110)</u>	<u>0</u>	<u>\$ 6,177</u>

Depreciation expense for the year ended June, 30, 2026 was \$5,110.

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

6. COMPENSATED ABSENCES

The City Court of Bastrop's obligation for employees' rights to receive compensation for future absences (such as vacation) was not material as of June 30, 2026, and thus, is not recognized in the accompanying financial statements.

7. ECONOMIC DEPENDENCY

All revenues of the City Court of Bastrop are derived from criminal and civil cases filed in the court system. Decrease in activity of the City Court could result from declining population or a change in state law that could affect the ability of a municipal court to oversee civil and criminal cases.

8. ON-BEHALF PAYMENTS

Employees receive payments directly from the City of Bastrop for salaries, payroll taxes, health insurance, and retirement plan contributions. On-behalf payments made by the City of Bastrop during the year ended June 30, 2026 were \$200,863.

9. PENSION PLANS

The City Court's employees are provided with benefits through the following plans:

- Municipal Employees Retirement System (Plan A) ("MERS") provides retirement benefits to employees of all incorporated villages, towns and cities within the state which did not have their own retirement system and which elected to become members of the system.
- Louisiana State Employees Retirement System ("LASERS") provides retirement benefits to the City Judge.

General information about the Plans:

- MERS is a cost-sharing, multiple-employer defined benefit pension plan. Membership is mandatory as a condition of employment beginning on the date employed if the employee is on a permanent basis working at least thirty-five hours per week. Those individuals paid jointly by a participating employer and the parish are not eligible for membership, with exceptions outlined in the Louisiana Revised Statutes.

City Court of Bastrop
Notes to Financial Statements

June 30, 2026

The City Court participates in Plan A and provides retirement benefits to any member of Plan A who was hired before January 1, 2013 meeting one of the following criteria:

- Any age with 25 or more years of creditable service
- Age 60 with a minimum of 10 years creditable service
- Any age with 5 years of creditable service for disability benefits
- Survivor's benefits require 5 years of creditable service at death of member
- Any age with 20 years of creditable service, exclusive of military service with an actuarially reduced early benefit.

For members hired after January 1, 2013, benefits are provided to any member of Plan A meeting one of the following criteria:

- Age 67 with 7 or more years of creditable service
- Age 62 with 10 or more years of creditable service
- Age 55 with 30 or more years of creditable service
- Any age with 25 years of service, exclusive of military service and unused side leave, with an actuarially reduced early benefit.

General the monthly retirement allowance for any member of Plan A consists of an amount equal to 3% of the member's monthly average final compensation times years of creditable service. Survivor, death and disability benefits are also provided under the plan.

In lieu of terminating employment and accepting a service retirement allowance, any member who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for up to three years and defer the receipt of benefits. During such period, employer contributions continue but employee contributions cease. Monthly benefits that the member would have received during the DROP period are paid into the DROP fund. Interest is earned when the member has completed DROP participation, based on the actual rate of return on the investments identified as DROP funds for the period. No cost-of-living increases are payable to participants until employment has been terminated for at least one full year.

For the year ended June 30, 2026 (plan year ended June 30, 2025), the actual employer contribution rate was 28.00%, determined actuarially. According to state statute, the contribution requirements for all employers are actuarially determined each year.

The plan receives ad valorem and state revenue sharing funds as employer contributions and those amounts are considered support from nonemployer contributing entities, but are not considered as special funding situations.

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

Actuarial assumptions:

• Valuation date	June 30, 2025
• Actuarial cost method	Entry age normal
• Expected remaining service lives	3 years
• Investment rate of return	6.85%
• Inflation rate	2.5%
• Salary increases, including inflation:	
o 1 to 2 years of service	9.0%
o More than 2 years of service	4.4%
• Mortality tables	PubG-2010(B) employee table set equal to 115% for males and females, adjusted using MP2021 scales
• Funded percentage	83.47%

The estimated real rate of return for each major asset class is as follows:

<u>Asset Class</u>	<u>Long-Term Target Asset Allocation</u>	<u>Expected Portfolio Real Rate of Return</u>
Public fixed income	29%	1.26%
Public equity	53%	2.31%
Alternatives	18%	0.78%
Totals	100%	4.35%
Inflation		2.50%
Expected Arithmetic Nominal Return		6.85%

- LASERS is a cost-sharing, multiple-employer defined benefit pension plan. Membership is mandatory for eligible employees of the state. For members hired before July 1, 2006, the plan provides retirement benefits to any member who has:
 - o 30 years of creditable service, or
 - o 25 years of creditable service who has attained age 55, or
 - o 10 years of service who has attained age 60

Benefit rates are 2.5% to 3.5% of average compensation (average monthly earnings during the highest 36 consecutive months) times the number of years' service, not to exceed 100% of final salary.

For members hired after July 1, 2006 and June 30, 2015, a member is eligible for benefits after 5 years of creditable service at age 60. Those hired on or after July 1, 2015 may retire at age 62 upon completion of 5 years of creditable service.

The plan also provides survivor, death and disability benefits.

City Court of Bastrop
Notes to Financial Statements

June 30, 2026

In lieu of terminating employment and accepting a service retirement allowance, any member who is eligible to retire may elect to participate in the deferred retirement option plan (DROP) for up to three years and defer the receipt of benefits. During such period, both employer and employee contributions cease. Monthly benefits that the member would have received during the DROP period are paid into the DROP fund. Interest is earned when the member has completed DROP participation, based on the actual rate of return less one-half percentage point on the investments identified as DROP funds for the period. No cost-of-living increases are payable to participants until employment has been terminated for at least one full year.

Contributions by employers are actuarially determined by law, and vary depending on class of member. For the year ended June 30, 2026 (plan year ended June 30, 2025), employer contributions for judges hired prior to January 1, 2011 were 33.8%.

The plan also receives insurance premium tax monies appropriated by the state legislature as additional employer contributions and considered support from a nonemployer contributing entity, but not considered a special funding situation.

Actuarial assumptions:

• Valuation date	June 30, 2025
• Actuarial cost method	Entry age normal
• Expected remaining service lives	2 years
• Investment rate of return	7.25%
• Inflation rate	2.4%
• Salary increases, including inflation:	
◦ Judges	2.4% - 4.8%
• Mortality tables	PubG-2010 Healthy Retiree, MP-2021
• Funded percentage	79.30%

The estimated real rate of return for each major asset class is as follows:

<u>Asset Class</u>	<u>Expected Portfolio Real Rate of Return</u>
Cash	0.85%
Domestic Equity	4.42%
Domestic Fixed Income	2.53%
International Equity	5.22%
International Fixed Income	5.37%
Alternative Investments	<u>7.43%</u>
Total Fund	<u>5.75%</u>

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

Pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources:

As of June 30, 2026 the City Court reported a total of \$245,195 for its proportionate shares of the net pension liabilities of the Plans, as follows:

<u>Plan</u>	
MERS	\$ 60,727
LASERS	<u>184,923</u>
Total	<u>\$ 245,195</u>

The net pension liabilities were measured as of June 30, 2025, 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 contributions to the plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2026 (plan year ended June 30, 2025), the City Court's proportions of each plan were as follows:

<u>Plan</u>	<u>Proportionate share</u>
MERS	0.026294%
LASERS	0.004100%

For the year ended June 30, 2025, the City Court recognized pension expense as follows:

<u>Plan</u>	
MERS	\$ 9,872
LASERS	<u>178</u>
Total	<u>\$ 10,050</u>

City Court of Bastrop
Notes to Financial Statements

June 30, 2026

In addition, the City Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Plan</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
<u>MERS</u>		
Changes in proportion	\$ 8,238	\$ -
Differences between		
expected and actual		
experience	137	1,006
Changes in assumptions	-	219
Net difference between		
projected and actual		
earnings on pension		
plan investments	-	3,885
City Court contributions		
subsequent to the		
measurement date	<u>17,253</u>	<u>-</u>
	<u>\$ 25,628</u>	<u>\$ 5,110</u>
<u>LASERS</u>		
Changes in proportion	\$ -	\$ -
Differences between		
expected and actual		
experience		-
Changes in assumptions	2,569	
Net difference between		
projected and actual		
earnings on pension		
plan investments	-	31,669
City Court contributions		
subsequent to the		
measurement date	<u>38,258</u>	<u>-</u>
	<u>\$ 40,827</u>	<u>\$ 31,669</u>
Total	<u>\$ 66,455</u>	<u>\$ 36,779</u>

The deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027.

**City Court of Bastrop
Notes to Financial Statements**

June 30, 2026

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:	
2026	\$ 11,800
2027	(15,485)
2028	(15,319)
2029	(6,831)
2030	-
Thereafter	-

Sensitivity of the of the City's proportionate share of the net pension liabilities to changes in the discount rate:

The following presents the City's proportionate shares of the net pension liabilities of the plans, calculated using the discount rates as shown above, as well as what the City's proportionate shares of the net pension liabilities would be if they 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, 2026:

	1% Decrease	Current Discount Rate	1% Increase
MERS (current rate 6.95%)	\$ 98,864	\$ 60,272	\$ 27,708
LASERS (current rate 7.25%)	<u>281,494</u>	<u>184,923</u>	<u>120,622</u>
Total	<u>\$ 380,358</u>	<u>\$ 245,195</u>	<u>\$ 148,330</u>

Pension plan fiduciary net position:

Detailed information about the Plans' fiduciary net position is available in the separately issued financial statements of the Plans.

Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2025 Comprehensive Annual Financial Report at www.lasersonline.org.

10. SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 21, 2026, which is the day the financial statements were available to be issued, and it has been determined that no significant events have occurred for disclosure.

REQUIRED SUPPLEMENTAL INFORMATION

CITY COURT OF BASTROP
BASTROP, LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2026

	<u>Budgeted Amounts</u>		<u>Variance With</u> <u>Original Budget</u>	<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>over (under)</u> <u>Final Budget</u>	<u>Amounts</u>	<u>Final Budget</u> <u>Over</u> <u>(Under)</u>
<u>Revenues</u>					
Certified Mail Fees	1,700	\$ 2,753	\$ 1,053	\$ 2,753	\$ -
Scanning Fees	1,650	1,780	130	1,780	-
Article Income	100,000	64,382	(35,618)	64,382	-
BCC - Court Costs	125,000	73,904	(51,096)	73,904	-
Bond Forfeiture Income	6,500	2,194	(4,306)	2,194	-
Miscellaneous	-	-	-	-	-
Diversion Income	40,000	20,770	(19,230)	20,770	-
Department of Public Safety	1,000	600	(400)	600	-
Probation Income	12,000	14,969	2,969	14,969	-
Other Revenue	-	-	-	-	-
Total Revenues	287,850	181,352	(106,498)	181,352	-
<u>Expenditures</u>					
Ad hoc Fees	3,000	3,079	79	3,079	-
Audit Fees	15,000	14,215	(785)	14,215	-
Bank Supplies	300	457	157	457	-
Bond Fees	-	-	-	549	(549)
Computer Expenses	-	-	-	-	-
Conferences and Seminars	7,500	10,500	3,000	10,500	-
Court Reporter	350	435	85	435	-
Dues	-	855	855	855	-
Retirement Expense	38,000	38,258	258	55,511	(17,253)
Law Library	17,000	16,954	(46)	16,954	-
Miscellaneous	-	-	-	-	-
Office Expense	4,500	5,638	1,138	7,342	(1,704)
Payroll Expense	90,000	86,041	(3,959)	97,287	(11,246)
PER Judge	3,025	3,025	-	3,025	-
Postage	3,000	2,000	(1,000)	2,000	-
Renovation	-	-	-	2,800	(2,800)
Supplies	-	-	-	-	-
Total Expenditures	181,675	181,457	(218)	215,009	(33,552)
<u>Excess of Revenues</u>					
<u>Over Expenditures</u>	106,175	(105)	(106,280)	(33,657)	33,552
<u>Other Financing Sources (Uses)</u>	-	-	-	-	-
<u>Net Change in Fund Balance</u>	106,175	(105)	(106,280)	(33,657)	33,552
<u>Fund Balance at Beginning of Year</u>	369,085	369,085	-	369,085	-
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 475,260</u>	<u>\$ 368,980</u>	<u>\$ (106,280)</u>	<u>\$ 335,428</u>	<u>\$ 33,552</u>

The accompanying notes are an integral part of this financial statement.

CITY COURT OF BASTROP
BASTROP, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - BUILDING FUND
FOR THE YEAR ENDED JUNE 30, 2026

	<u>Budgeted Amounts</u>		<u>Variance With</u> <u>Original Budget</u>	<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>over (under)</u> <u>Final Budget</u>	<u>Amounts</u>	<u>Final Budget</u> <u>Over</u> <u>(Under)</u>
<u>Revenues</u>					
JBF Civil	3,600	\$ 3,550	\$ (50)	\$ 3,550	\$ -
JBF Criminal	7,500	4,880	(2,620)	4,880	-
Grant Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	<u>11,100</u>	<u>8,430</u>	<u>(2,670)</u>	<u>8,430</u>	<u>-</u>
<u>Expenditures</u>					
Computer Expenses	7,350	11,777	4,427	11,777	-
Copier	2,020	2,020	-	2,020	-
Supplies	300	651	351	-	651
Law Library	150	194	44	194	-
Postage	378	478	100	478	-
Shredding	615	616	1	924	(308)
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>10,813</u>	<u>15,736</u>	<u>4,923</u>	<u>15,393</u>	<u>343</u>
<u>Excess of Revenues</u>					
<u>Over Expenditures</u>	287	(7,306)	(7,593)	(6,963)	(343)
<u>Other Financing Sources (Uses)</u>					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing					
Sources (Uses)	-	-	-	-	-
<u>Net Change in Fund Balance</u>	287	(7,306)	(7,593)	(6,963)	(343)
<u>Fund Balance at Beginning of Year</u>	<u>18,901</u>	<u>18,901</u>	<u>18,901</u>	<u>18,901</u>	<u>-</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 19,188</u>	<u>\$ 11,595</u>	<u>\$ 11,308</u>	<u>\$ 11,938</u>	<u>\$ (343)</u>

The accompanying notes are an integral part of this financial statement.

CITY COURT OF BASTROP
BASTROP, LOUISIANA
NOTES TO THE BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2026

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the City of Bastrop Court House during the month of June for comments from taxpayers. The budget is then legally adopted by the Court and amended during the year, as necessary. The budget is established and controlled by the Court at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and all subsequent amendments.

Note A – Actual Budget Results

	General Fund <u>Over (Under)</u>
Budgetary Revenues	
Differences- Original Budget to Final Budget	
Article Income	(\$ 35,618)
BCC – Court Costs	(\$ 51,096)
Diversion Income	(\$ 19,230)

Each of these original budgets were amended when it was found out that the police officer that writes more than half of the tickets written by the entire department resigned in November of 2025.

Budgetary Expenditures

Differences- Final Budget to Actual	
Retirement expense final budget did not include MERS	(\$ 17,253)
Payroll expenses were not budgeted for on behalf payments from the City of Bastrop	(\$ 11,246)

SUPPLEMENTARY INFORMATION

CITY COURT OF BASTROP
BASTROP, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2026

	Honorable Phillip Lester Judge
<i>Purpose:</i>	
Salary	\$ 104,302
Retirement	50,253
Conferences, Travel & Lodging	1,478
Total	\$ 156,033

FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY - LASERS
FOR THE YEAR ENDED JUNE 30, 2026

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
2017	0.414100%	\$ 325,174	\$ 74,168	438.43%	57.70%
2018	0.427400%	\$ 300,840	\$ 79,221	379.75%	62.50%
2019	0.429400%	\$ 292,916	\$ 78,881	371.34%	64.30%
2020	0.416500%	\$ 301,823	\$ 81,046	372.41%	62.90%
2021	0.383200%	\$ 316,932	\$ 82,582	383.78%	58.00%
2022	0.349900%	\$ 332,041	\$ 84,118	394.73%	72.80%
2023	0.451000%	\$ 341,096	\$ 89,351	381.75%	63.70%
2024	0.004570%	\$ 305,760	\$ 93,477	327.10%	68.40%
2025	0.449000%	\$ 244,122	\$ 93,478	261.15%	74.60%
2026	0.004100%	\$ 184,923	\$ 104,302	177.30%	79.30%

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

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS - LASERS
FOR THE YEAR ENDED JUNE 30, 2026

Fiscal Year	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency	Agency's covered payroll	Contributions as a percentage of covered payroll
2017	\$ 38,777	\$ 38,777	\$ -	\$ 79,221	48.95%
2018	\$ 31,631	\$ 31,631	\$ -	\$ 78,881	40.10%
2019	\$ 34,363	\$ 34,363	\$ -	\$ 81,046	42.40%
2020	\$ 35,097	\$ 35,097	\$ -	\$ 81,046	43.31%
2021	\$ 35,097	\$ 35,097	\$ -	\$ 82,582	42.50%
2022	\$ 37,825	\$ 37,825	\$ -	\$ 84,118	44.97%
2023	\$ 37,825	\$ 37,825	\$ -	\$ 89,351	42.33%
2024	\$ 42,812	\$ 42,812	\$ -	\$ 93,477	45.80%
2025	\$ 37,550	\$ 37,550	\$ -	\$ 93,478	40.17%
2026	\$ 35,255	\$ 35,255	\$ -	\$ 104,302	33.80%

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

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

The accompanying notes are an integral part of this financial statement.

FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY - PAROCHIAL
FOR THE YEAR ENDED JUNE 30, 2025

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
2017	0.000000%	\$ -	\$ -	0.00%	63.34%
2018	0.000000%	\$ -	\$ -	0.00%	63.49%
2019	0.024780%	\$ 102,594	\$ -	0.00%	65.60%
2020	0.027400%	\$ 114,479	\$ 50,715	225.73%	66.14%
2021	0.031830%	\$ 137,618	\$ 60,840	226.20%	66.26%
2022	0.026180%	\$ 72,820	\$ 51,840	140.47%	79.14%
2023	0.023070%	\$ 95,828	\$ 44,220	216.71%	69.56%
2024	0.021970%	\$ 80,301	\$ 44,160	181.84%	73.25%
2025	0.022065%	\$ 62,091	\$ 44,949	138.14%	79.05%
2026	0.026294%	\$ 60,272	\$ 54,650	110.29%	83.47%

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

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS - PAROCHIAL
FOR THE YEAR ENDED JUNE 30, 2025

Fiscal Year	(a) Statutorily required contribution	(b) Contributions in relation to the statutorily required contribution	(a-b) Contribution deficiency	Agency's covered payroll	Contributions as a percentage of covered payroll
2016	\$ -	\$ -	\$ -	\$ -	0.00%
2017	\$ -	\$ -	\$ -	\$ -	0.00%
2018	\$ -	\$ -	\$ -	\$ -	0.00%
2019	\$ 13,186	\$ 13,186	\$ -	\$ 50,715	26.00%
2020	\$ 16,883	\$ 16,883	\$ -	\$ 60,840	27.75%
2021	\$ 15,293	\$ 15,293	\$ -	\$ 51,840	29.50%
2022	\$ 13,045	\$ 13,045	\$ -	\$ 44,220	29.50%
2023	\$ 13,027	\$ 13,027	\$ -	\$ 44,160	29.50%
2024	\$ 13,260	\$ 13,260	\$ -	\$ 44,950	29.50%
2025	\$ 13,260	\$ 13,260	\$ -	\$ 44,949	29.50%
2026	\$ 15,302	\$ 15,302	\$ -	\$ 54,650	28.00%

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

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

The accompanying notes are an integral part of this financial statement.

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

Cash Basis Presentation

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

	Amount for 07/01/2025 - 12/31/2025	Amount for 01/01/2026 - 06/30/2026
1. Beginning Cash Balance	338,748	390,575
2. Collections		
a. Civil Fees	65,793	68,382
b. Bond Fees	1,796	398
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	145,141	137,642
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	212,730	206,422
3. Deductions: Collections Retained by the Bastrop 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	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	1,868	2,865
b. Bond Fees	-	-
c. Cash Bonds	1,796	398
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	93,923	87,827
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 Bastrop City Court	97,587	91,090
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	1,424	2,332
c. Bond Refunds	1,000	1,250
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	2,424	3,582
5. Deductions: Total Disbursements to Other Governments & Nonprofits	60,892	63,126
6. Total Amounts Disbursed/Retained	160,903	157,798
7. Ending Cash Balance	390,575	439,199
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		

Bastrop 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 07/01/2025 - 12/31/2025	Amount for 01/01/2026 - 06/30/2026
Out of State: Louisiana Judicial College	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	91	357
East Baton Rouge Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	730	390
Livingston Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	28	-
Caddo Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	87	71
Sabine Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	24	-
Bossier Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	100	-
Out of State: West Baton Rouge Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	38
Franklin Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	41
Morehouse Parish Clerk of Court	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	840	1,155
Lincoln Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	31	38
Monroe City Marshal	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	90	30
Morehouse Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	777	523
Ouachita Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	217	499
Richland Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	219	-
Out of State: St. Tammany Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	39
Union Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	74	97
West Carroll Parish Sheriff	\$2266.1.1. Fees and costs of court	R.S. 13:5530	a. Civil Fees	199	183
Out of State: North LA Criminalistics Lab	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	3,864	4,386
Out of State: Bastrop, LA Police Department	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	1,220	377
Out of State: City of Bastrop, LA	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	31,719	33,477
Out of State: Bastrop, LA Marshal	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	12,479	12,518
Out of State: Crimestoppers	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	252	296
Out of State: LA Judicial College	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	153	680
Out of State: Fourth Judicial District IDB	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	6,840	7,001
Out of State: DHH-TH/SCI	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	215	185
Out of State: LA Commission on Law Enforcement	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	268	298
Out of State: State of Louisiana Treasurer	\$2266.1.1. Fees and costs of court	R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	375	447

COMPLIANCE REPORTING

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

The Honorable Phillip Lester

City Court of Bastrop, Louisiana and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below, which were agreed to by the City Court of Bastrop, Louisiana and the Louisiana Legislative Auditor (the specified parties), on the Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2026, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Court's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$60,000, and no expenditures were made for public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided me with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided me with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of Judges, employees, and Judges' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of Judges, employees, and Judges' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget. Management represented that there was one amendment to the budget during the year.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

There is only one Judge and no meetings are held for minutes to be recorded.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were slightly less than budgeted revenues. Expenditures for the year did exceed budgeted amounts by more than 5%.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All of the disbursements were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

The Court's policies and procedures state that the Judge must approve all disbursements. Documentation supporting each of the six selected disbursements included the signature of the Judge. In addition, approval for each of the disbursements was traced to the Chief Judge's approval.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

There is only one Judge on the bench during the year, no meetings were held and no minutes were taken.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned payroll disbursements for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Court's report was submitted timely.

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

Management represented that the Court entered into no contracts during the fiscal year that was subject to the public bid law.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

The prior year report, dated September 4, 2025, did not include suggestions, exceptions, recommendations, and comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Court's compliance with the foregoing matters. 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.

The purpose of this report is solely to describe the scope of testing performed on the Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, 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 Louisiana Legislative Auditor as a public document.

West Monroe, Louisiana
September 21, 2026

David M. Nant, CPA (APAC)

CITY COURT OF BASTROP
Bastrop, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2026

Honorable Judge Phillip Lester
City Court of Bastrop
Bastrop, Louisiana

We have audited the financial statements of the City Court of Bastrop, as of and for the year ended June 30, 2026, and have issued our report thereon dated September 21, 2026. 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. Our audit of the financial statements as of June 30, 2026, resulted in an unqualified opinion.

Section I- Summary of Auditor's Results

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness ☐ yes ☒ no

Significant Deficiencies not considered to be
Material Weaknesses ☒ yes ☐ no

Compliance

Compliance Material to Financial Statements ☐ yes ☒ no

B. Federal Awards – N/A

Material Weakness Identified ☐ yes ☐ no

Significant Deficiencies not considered to be
Material Weaknesses ☐ yes ☐ no

Type of Opinion on Compliance For Major Programs (No Major Programs)

Unqualified ☐ Qualified ☐

Disclaimer ☐ Adverse ☐

Are there findings required to be reported in accordance with the Uniform Guidance,
Section .510 (a)? N/A

C. Identification of Major Programs: N/A

Name of Federal Program (or cluster) CFDA Number(s) N/A

Dollar threshold used to distinguish between Type A and Type B Programs. N/A

Is the auditee a “low-risk” auditee, as defined by the Uniform Guidance? N/A

CITY COURT OF BASTROP
Bastrop, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2026

Section II - Financial Statement Findings

2026-01 Segregation of Duties

Statement of condition - The City Court of Bastrop does not have adequate segregation of duties within the administrative office.

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

Effect on condition - A lack of oversight which could lead to improperly recorded transactions.

Cause of condition - There is a small number of personnel employed by the City Court of Bastrop.

Recommendation - The City Court of Bastrop should monitor the assignment of duties to ensure as much segregation of duties as possible.

Management's response - The Court, does not consider the cost of hiring additional personnel as exceeding any benefit. Duties will be segregated as much as possible, with oversight from the Judge.

2026-02 Skills, Knowledge and Experience

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

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

Effect of condition - The City Court of Bastrop needed assistance in preparing the annual financial statements.

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

Recommendation - The City Court of Bastrop should consider the cost/benefit of hiring additional personnel with sufficient knowledge and training.

Management's response - While management understands the nature of the finding and the necessity of personnel with qualifications that are higher than our current job descriptions, the benefits of hiring personnel with increased qualifications do not outweigh the costs.

Section III - Management Letter

No management letter was issued.

CITY COURT OF BASTROP
Bastrop, Louisiana
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2026

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

Finding 2025-01

Statement of condition - The City Court of Bastrop does not have adequate segregation of duties within the administrative office.

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

Effect on condition - A lack of oversight which could lead to improperly recorded transactions.

Cause of condition - There is a small number of personnel employed by the City Court of Bastrop.

Recommendation - The City Court of Bastrop should monitor the assignment of duties to ensure as much segregation of duties as possible.

Action Taken – See current year finding 2026-01.

Finding 2025-02

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

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

Effect of condition - The City Court of Bastrop needed assistance in preparing the annual financial statements.

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

Recommendation - The City Court of Bastrop should consider the cost/benefit of hiring additional personnel with sufficient knowledge and training.

Action Taken – See current year finding 2026-02.

Section II - Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III - Management Letter

This section is not applicable for this entity.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

David M. Hartt, CPA (APAC)

P.O. Box 1332

West Monroe, LA 71294

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2026 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐ N/A ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐ N/A ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐ N/A ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐ N/A ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐ N/A ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post-adjudication court costs, fines, and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed; and the amounts received from disbursements.

Yes ☒ No ☐ N/A ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐ N/A ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐ N/A ☐

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐ N/A ☐

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments. **Not Applicable**

Yes ☒ No ☐ N/A ☐

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have provided you with all relevant information and access under the terms of our agreement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We are not aware of any material misstatements in the information we have provided to you.

Yes ☒ No ☐ N/A ☐

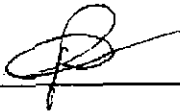
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

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

 _____ Judge 7/14/2024 Date

Phillip M. Lester
JUDGE BASTROP CITY COURT