

**City Court of Bossier City
Bossier City, Louisiana
A Component Unit of the City of Bossier City, Louisiana
Annual Financial Statements
As of and For the Year Ended December 31, 2024**

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

Santi A. Parks
Bossier City Judge
City Court of Bossier City

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Bossier City, as of December 31, 2024, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City Court of Bossier City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal 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 City Court of Bossier City'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 City Court of Bossier City'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 on pages 4 – 9, budgetary comparison information on pages 34 – 36, Schedule of Proportionate Share of Net Pension Liability on page 37, and the Schedule of Contributions on page 38, be presented to supplement the basic financial statements. Such information 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 of Bossier City's basic financial statements. The other supplementary information Schedule of Compensation, Benefits, and Other Payments to Agency Head shown on page 39 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to Agency Head is the responsibility of management. Section I of that schedule was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information in Section I of the schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, Section I of the Schedule of Compensation, Benefits, and Other Payments to Agency Head is fairly stated, in all material respects in relation to the basic financial statements as a whole.

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

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. As disclosed in Note 1 to the financial statements, the City Court of Bossier City prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. The other supplementary information schedules, Justice System Funding Schedules, shown on pages 40 – 42, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. These schedules are presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) and must be presented on the cash basis of accounting which differs significantly from those principles used to present financial statements in accordance with accounting principles generally accepted in the United States of America. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the Justice System Funding Schedules, shown on pages 40 – 42, are fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2025, on our consideration of the City Court of Bossier City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City Court of Bossier City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City Court of Bossier City's internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
May 9, 2025

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Bossier City Court's (hereafter referred to as the Court) annual financial report presents our discussion and analysis of the Court's financial performance during the fiscal year that ended on December 31, 2024. Please read it in conjunction with the Court's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The Court experienced an increase in its Net Position of \$217,912 during the year ended December 31, 2024. As of December 31, 2024, the assets of the Court exceeded its liabilities by \$3,327,952. Of this amount, \$1,441,892 is reported as "unrestricted net position" and represents the amount available to be used to meet the Court's ongoing obligations to the citizens of Bossier City, Louisiana. The amount of \$1,820,005 is reported as "restricted net position" and represents amounts available to be used only for specific purposes.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

Basic Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

Notes to the Financial Statements

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

Required Supplementary Information

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

FINANCIAL ANALYSIS OF GOVERNMENT-WIDE ACTIVITIES

Net Position

Net position may serve over time as a useful indicator of the Court's financial position. The Court's assets exceeded liabilities by \$3,327,952 at the end of 2024, compared to \$3,110,040 at the end of the previous year.

**Net Position
Table 1**

	Governmental Activities	
	2024	2023
Current Assets	\$ 3,578,478	\$ 3,403,131
Capital Assets, net	66,055	74,416
Total Assets	<u>3,644,533</u>	<u>3,477,547</u>
Deferred outflows of resources - pension related	<u>18,847</u>	<u>25,008</u>
Current Liabilities	100,534	119,780
Non-current liabilities:		
Due in more than one year	<u>209,045</u>	<u>254,756</u>
Total liabilities	<u>309,579</u>	<u>374,536</u>
Deferred inflows of resources - pension related	<u>25,849</u>	<u>17,979</u>
Net Position		
Unrestricted	1,441,892	1,333,158
Fixed Assets	66,055	74,416
Restricted	<u>1,820,005</u>	<u>1,702,466</u>
	<u>\$ 3,327,952</u>	<u>\$ 3,110,040</u>

Changes in Net Position

The Court's net position increased by \$217,912 during the year ended December 31, 2024 compared to an increase of \$11,919 during the prior year. Approximately 86% (\$490,900) of the Court's total revenues were derived through charges for services compared to 96% (\$309,614) during 2023.

Change in Net Position

Table 2

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for service	\$ 490,900	\$ 309,614
General revenues		
Interest	74,222	4,700
Other	4,564	8,671
Total revenues	569,686	322,985
 Total expense - judiciary	 351,774	 311,066
 Increase in net position	 \$ 217,912	 \$ 11,919

Total revenues increased \$246,701, or 76%, from total revenues in 2023 of \$322,985 to total revenues of \$569,686 in 2024. Total expenses increased \$40,708, or 13%, from total expenses in 2023 of \$311,066 to total expense of \$351,774 in 2024. The increase in expenses is mainly due to the increase in salaries and employee benefit expense.

FINANCIAL ANALYSIS OF THE COURT'S INDIVIDUAL FUNDS

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

Governmental Funds

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

As of the end of the current year, the Court's governmental funds reported a combined ending fund balance of \$3,462,860 compared to \$3,267,893 in the prior year.

The General Fund is the chief operating fund of the court. Unassigned fund balance was \$1,639,229 at the end of the current fiscal year, an increase of \$77,428 from the prior year.

The Building Fund is used to account for the accumulation of reserves for facility expenses. Fund balance was \$1,820,005 at the end of the current fiscal year, an increase of \$117,539.

The Victims of Juvenile Crime Fund is used to account for fees levied on certain juvenile defendants. There was no significant change during fiscal 2024.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

The Court's budget was amended once in 2024.

The actual expenditures were \$54,827 less than the final budget amounts for the general fund.

Revenues available for expenditure were \$124,826 above the final budgeted amounts for the general fund.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2024, the Court had invested \$66,055 in capital assets from those funds maintained by the Court. (See table 3 below) There were no asset additions for the year ended December 31, 2024. Capital asset additions for the year ended December 31, 2023 consisted of office improvements of \$8,145.

**Capital Assets At Year End
Table 3**

	Governmental Activities 2024	Governmental Activities 2023
Furniture and equipment	\$ 5,404	\$ 8,817
Improvements	60,651	65,599
Total	<u>\$ 66,055</u>	<u>\$ 74,416</u>

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

Debt

At the end of 2024 the Court had \$209,045 in long-term liabilities with regards to pensions, as described below.

Table 4
Outstanding Debt At Year End

	Governmental Activities	
	2024	2023
Net pension liability	<u>\$ 209,045</u>	<u>\$ 254,756</u>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The following economic factors were considered when the budget for the fiscal year ended December 31, 2025 was prepared:

Revenues and expenses are expected to be similar to 2024.

REQUESTS FOR INFORMATION

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

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Statement of Net Position
December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 825,556
Investments	2,684,555
Accounts receivable	53,283
Prepaid items	15,084
Capital assets (net)	66,055
Total assets	<u>3,644,533</u>
 DEFERRED OUTFLOWS OF RESOURCES - Pension Related	 <u>18,847</u>
 LIABILITIES	
Accounts payable	98,093
Payroll deductions payable	2,441
Non-current liabilities:	
Due in more than one year	<u>209,045</u>
Total liabilities	<u>309,579</u>
 DEFERRED INFLOWS OF RESOURCES - Pension Related	 <u>25,849</u>
 NET POSITION	
Investment in capital assets	66,055
Restricted for facility expenses	1,820,005
Unrestricted	<u>1,441,892</u>
Total net position	<u><u>\$ 3,327,952</u></u>

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

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

	Governmental Activities
Expenses	
Judiciary:	
Salaries and employee benefits	\$ 211,605
Insurance	5,634
Office expense	68,270
Travel and other charges	22,231
Professional Fees	21,750
Payroll taxes	1,217
Other	9,895
Dues and subscriptions	2,811
Depreciation expense	8,361
Total expenses	<u>351,774</u>
Program Revenues	
Fees, charges, and commissions for services:	
Court costs, fees, and charges	102,599
Clerk costs	18,929
Service charges	76,675
Civil fees	193,960
301 funds	1,562
25% bond and diversion fees	74,525
Act 74 of 1988	18,840
DWI fees	3,810
Total programs revenues	<u>490,900</u>
Net program revenues (expenses)	<u>139,126</u>
General Revenues	
Miscellaneous	4,564
Use of money and property - interest income	<u>74,222</u>
Total general revenues	<u>78,786</u>
Change in net position	217,912
Net position - beginning	<u>3,110,040</u>
Net position - ending	<u><u>\$ 3,327,952</u></u>

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

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Building Fund	Victims Juvenile Crime Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 645,729	\$ 176,201	\$ 3,626	\$ 825,556
Investments	1,040,751	1,643,804		2,684,555
Accounts receivable	53,283			53,283
Total assets	<u>\$ 1,739,763</u>	<u>\$ 1,820,005</u>	<u>\$ 3,626</u>	<u>\$ 3,563,394</u>
Liabilities				
Accounts payable	\$ 98,093	\$	\$	\$ 98,093
Payroll deductions payable	2,441			2,441
Total liabilities	<u>100,534</u>			<u>100,534</u>
Fund Balances				
Restricted for facility expenses		1,820,005		1,820,005
Committed for victims of juvenile crime			3,626	3,626
Unassigned	1,639,229			1,639,229
Total fund balances	<u>1,639,229</u>	<u>1,820,005</u>	<u>3,626</u>	<u>3,462,860</u>
Total liabilities and fund balances	<u>\$ 1,739,763</u>	<u>\$ 1,820,005</u>	<u>\$ 3,626</u>	<u>\$ 3,563,394</u>

Total fund balances - governmental funds \$ 3,462,860

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	66,055
The non allocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial statements.	15,084
Other long-term assets and other amounts are not available to pay for current-period expenditures and therefore are unavailable in the funds.	
Deferred outflows - pension related	18,847
Long-term liabilities and other amounts are not due and payable in the current period and therefore are not reported in the funds.	
Net pension liability	(209,045)
Deferred inflows - pension related	(25,849)

Net Position of Governmental Activities \$ 3,327,952

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

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General Fund	Building Fund	Victims of Juvenile Crime Fund	Total Governmental Funds
Revenues:				
Court costs, fees, and charges	\$ 102,599	\$	\$	\$ 102,599
Clerk costs	18,929			18,929
Service charges		76,675		76,675
Civil fees	193,960			193,960
301 funds	1,562			1,562
25% bond and diversion fees	74,525			74,525
Act 74 of 1988	18,840			18,840
DWI fees	3,810			3,810
Miscellaneous	4,564			4,564
Interest income	29,646	44,576		74,222
Total revenues	<u>448,435</u>	<u>121,251</u>		<u>569,686</u>
Expenditures:				
Current - Judiciary				
Salaries	208,446			208,446
Employee benefits	34,839			34,839
Insurance	5,260			5,260
Office expense	68,270			68,270
Travel and other charges	22,231			22,231
Professional fees	21,750			21,750
Payroll taxes	1,217			1,217
Other	6,183	3,712		9,895
Dues and subscriptions	2,811			2,811
Total expenditures	<u>371,007</u>	<u>3,712</u>		<u>374,719</u>
Change in fund balances	77,428	117,539		194,967
Fund balances at beginning of year	<u>1,561,801</u>	<u>1,702,466</u>	<u>3,626</u>	<u>3,267,893</u>
Fund balances at end of year	<u>\$ 1,639,229</u>	<u>\$ 1,820,005</u>	<u>\$ 3,626</u>	<u>\$ 3,462,860</u>

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

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024

Net change in fund balances - total governmental funds	\$ 194,967
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	(8,361)
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Pension expense adjustment	31,680
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The non allocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.

<u>(374)</u>

Change in net position of governmental activities	<u>\$ 217,912</u>
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The notes to the financial statements are an integral part of this statement.

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

Assets	Custodial Funds
Cash and cash equivalents	\$ 1,301,252
Investments	<u>33,536</u>
Total assets	<u>1,334,788</u>
 Liabilities	
Accounts payable	<u>121,650</u>
Total liabilities	<u>121,650</u>
 Net Position	 1,213,138
Total net position	<u><u>\$ 1,213,138</u></u>

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

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	<u>Custodial Funds</u>
Additions:	
Investment income - interest	\$ 1,476
Fines and other fees collected	2,273,539
Court and other costs collected	<u>496,932</u>
Total additions	<u>2,771,947</u>
Deductions:	
Payments of fines and other fees	2,284,489
Payments of court and other costs	<u>436,655</u>
Total deductions	<u>2,721,144</u>
Change in net position	50,803
Net position - beginning	<u>1,162,335</u>
Net position - ending	<u><u>\$ 1,213,138</u></u>

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

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024

INTRODUCTION

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

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

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

C. FUND ACCOUNTING

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

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

Governmental Funds

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

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

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

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

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

Fiduciary Funds

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

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

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

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

Revenues

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

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

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

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

Expenditures

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

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

Capital outlays are reported at the time purchased.

Other Financing Sources (Uses)

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

Government-wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Court as a whole. These statements include all the non-fiduciary activities of the Court. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

E. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash includes amounts in demand deposits and interest bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (90) days or less when purchased. Under state law, the Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Investments are limited by R.S. 33:2955.

F. USE OF ESTIMATES

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

G. CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Furniture	7-15 years
Equipment	5-10 years

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

No depreciation is recorded in the fund financial statements.

H. NET POSITION

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

I. FUND BALANCE

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

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

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

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

J. INTERFUND ACTIVITY

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

L. PENSIONS

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

M. PREPAID ITEMS

Prepaid items reported in the government wide financial statements represent payments for maintenance agreements and insurance that will benefit periods beyond December 31, 2024.

(2) BUDGET

The proposed budget for the December 31, 2024, fiscal year was advertised and made available for public inspection at the Court's office on December 15, 2023. The proposed budget is prepared on the cash basis of accounting which is a comprehensive basis of accounting other than Generally Accepted Accounting Principles (GAAP). All appropriations lapse at year-end.

Formal budget integration is employed as a management control device during the year. Budget amounts included in the accompanying financial statements include the original and amended budgets. There was one amendment to the budget for the year ended December 31, 2024.

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

(3) CASH, CASH EQUIVALENTS, AND INVESTMENTS

At December 31, 2024, the Court had cash, cash equivalents, and investments (book balances) totaling \$4,844,899 as follows:

A. Cash and cash equivalents:

Governmental Funds:

General Fund – operating	\$ 645,729
Building Fund – operating	176,201
Victims of Juvenile Crime – operating	<u>3,626</u>
Total Governmental Funds	<u>825,556</u>

Fiduciary (Custodial) Funds:

Cash Bond Fund – operating	112,362
Civil Fund	1,087,024
Fines Fund	93,827
Registry of Court Fund	<u>8,039</u>
Total Fiduciary (Custodial) Funds	<u>1,301,252</u>

Total – All Funds	<u>\$ 2,126,808</u>
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These deposits with financial institutions are stated at cost, which approximates market value. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the Court in a holding or custodial bank that is mutually acceptable to both parties.

B. Investments

At December 31, 2024, the court held certificates of deposit that were classified as investments since their maturity was in excess of ninety days subsequent to their initial purchase. These certificates of deposit are carried at cost which approximates market value and are secured by federal deposit insurance and the pledge of securities owned by the fiscal agent bank. Investments are limited by Louisiana Revised Statute (R. S.) 33:2955.

At December 31, 2024, the court had investments totaling \$2,718,091 as follows:

General Fund	\$ 1,040,751
Building Fund	1,643,804
Civil Fund	<u>33,536</u>
	<u>\$ 2,718,091</u>

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

C. Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. At year end, bank balances of \$4,869,334 were protected by \$546,915 of federal depository insurance (FDIC) and the National Credit Union Administration (NCUA). The remaining bank balance of \$4,322,419 was exposed to custodial credit risk as uninsured deposits protected with pledged securities held by the custodial banks not in the name of the Court.

Even though deposit amounts protected by pledged securities are considered uncollateralized (Category 2) under the provisions of GASB, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand.

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

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

(4) EXPENDITURES OF THE COURT PAID BY THE CITY

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

(5) CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance at Jan. 1, 2024	Additions	Deletions	Balance at Dec. 31, 2024
<u>Governmental Activities:</u>				
Capital assets, being depreciated:				
Furniture and equipment	\$ 79,478	\$	\$	\$ 79,478
Improvements	70,144			70,144
Total capital assets, being depreciated at historical cost	<u>149,622</u>			<u>149,622</u>
Less accumulated depreciation:				
Furniture and equipment	70,661	3,413		74,074
Improvements	4,545	4,948		9,493
Total accumulated depreciation	<u>75,206</u>	<u>8,361</u>		<u>83,567</u>
Total capital assets, being depreciated, net	<u>74,416</u>	<u>(8,361)</u>		<u>66,055</u>
Governmental activities capital assets, net	<u>\$ 74,416</u>	<u>\$ (8,361)</u>	<u>\$</u>	<u>\$ 66,055</u>

Depreciation expense for the year ended December 31, 2024, was \$8,361.

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

(6) RETIREMENT SYSTEM

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

Plan Description

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

Retirement Benefits

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

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

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

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

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

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

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

Deferred Benefits

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

(Continued)

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

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

Disability Benefits

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

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

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

Survivor's Benefits

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

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

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

Cost-of-Living Adjustments

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

(Continued)

City Court of Bossier City
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Notes to the Financial Statements
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(Continued)

Employer Contributions

The employer contribution rate is established annually under Louisiana Revised Statute 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2024, are as follows:

Plan	Plan Status	Employee Rate	Employer Rate
Judges hired before 1/1/2011	Closed	11.50%	45.80%
Judges hired after 12/31/2010	Closed	13.00%	44.70%
Judges hired on or after 7/1/15	Open	13.00%	44.70%

The Court's contractually required contribution rate for the period July 2023 through June 2024 was 44.70%, and for the period July 2024 through June 2025 is 38.31%, of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The Court's contributions to the System for the years ended December 31, 2024, 2023, and 2022 were \$34,839, \$35,544, and \$34,038, respectively. Included in accrued expenses at December 31, 2024, is \$2,680 of employer contributions due for the month of December, 2024, which were paid in January 2025.

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

At December 31, 2024, the Court reported a liability of \$209,045 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 Court's proportion of the net pension liability was based on a projection of the Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. At June 30, 2024, the Court's proportion was .003840%, which was an increase of .0000300% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the Court recognized pension expense of \$21,476, plus employer's amortization of change in proportionate share and the difference between employer contributions and proportionate share of contributions of (\$18,317).

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

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City Court of Bossier City
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December 31, 2024
(Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$	\$ 925
Differences due to change in assumptions	1,461	
Net difference between projected and actual earnings on pension plan investments		24,924
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,307	
Employer contributions subsequent to the measurement date	16,079	
Total	<u>\$ 18,847</u>	<u>\$ 25,849</u>

The Court reported a total of \$16,079 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2024, which will be recognized as a reduction in net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ (13,682)
2026	6,440
2027	(9,606)
2028	(6,233)
Total	<u>\$ (23,081)</u>

Actuarial Methods and Assumptions

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.25% per annum, net of investment expenses
Inflation Rate	2.40% per annum
Mortality	Non-disabled members – The PubG-2010 Health Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

Termination, Disability, and Retirement	<p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p> <p>Termination, disability, and retirement assumptions were projected based on a five-year (2019-2023) experience study of the System's members.</p>
Salary Increases	<p>Salary increases were projected on a 2019-2023 experience study of the System's members. The salary increase ranges for judges ranged from a lower range of 2.4% to an upper range of 4.8%.</p>
Cost-of-Living Adjustments	<p>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.</p>

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% 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 System's target asset allocation as of June 30, 2024 are summarized in the following table:

Expected Long Term Real Rates of Return

<u>Asset Class</u>	<u>2024</u>
Cash	0.76%
Domestic Equity	4.29%
International Equity	5.22%
Domestic Fixed Income	2.04%
International Fixed Income	5.24%
Alternative Investments	8.19%
Total Fund	5.61%

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 System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

Sensitivity to Changes in Discount Rate

The following presents the Court's proportionate share of the net pension liability using the discount rate of 7.25%, as well as what the Court's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	<u>Changes in Discount Rate</u>		
	1% Decrease	Current Discount Rate	1% Increase
2024 Employer Net Pension Liability	<u>6.25%</u> \$ 288,686	<u>7.25%</u> \$ 209,045	<u>8.25%</u> \$ 141,369

Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2024 were recognized as pension expense or benefit in the current reporting period except as follows:

Differences between Expected and Actual Experience

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

Differences between Projected and Actual Investment Earnings

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

Changes in Actuarial Assumptions:

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

Pension Plans Fiduciary Net Positions

Detailed information about the LASERS fiduciary net positions is available in a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to these reports can be found on the Louisiana Legislative Auditor's website, www.lila.la.gov and the System's website, <http://www.lasersonline.org/site.php>.

(Continued)

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

(7) LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Net pension liability	\$ 254,756	\$	\$ 45,711	\$ 209,045
Governmental Activities				
long-term liabilities	<u>\$ 254,756</u>	<u></u>	<u>\$ 45,711</u>	<u>\$ 209,045</u>

(8) SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 9, 2025, the date the financial statements were available to be issued.

(9) ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2024, represents amounts due from the Louisiana State Employee's Retirement System as a result of over-payments made during 2021 of \$50,674 and \$2,609 for December's 25% bond and diversion fee collected in January, 2025.

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (Cash Basis) - General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance-
	Original	Final	(Budgetary Basis)	Favorable (Unfavorable)
Revenues:				
Court costs, fees and charges	\$ 40,000	\$ 69,000	\$ 102,598	\$ 33,598
Clerk cost	7,000	13,000	18,929	5,929
Civil fees	183,000	159,000	193,960	34,960
301 funds	1,700	1,000	1,562	562
25% bond and diversion fees	4,000	43,000	71,917	28,917
Act 74 of 1988	15,000	13,000	18,840	5,840
DWI fees	1,000	2,500	3,810	1,310
Miscellaneous	2,100	3,500	4,564	1,064
Interest income	2,500	17,000	29,646	12,646
Total revenues	<u>256,300</u>	<u>321,000</u>	<u>445,826</u>	<u>124,826</u>
Expenditures:				
Current - Judiciary				
Salaries	219,000	253,000	221,887	31,113
Employee benefits	33,000	36,000	35,286	714
Insurance	7,000	7,000	5,260	1,740
Office expense	44,000	74,000	68,445	5,555
Office supplies	9,000	150		150
Travel and other charges	46,000	18,400	23,159	(4,759)
Professional fees	55,000	19,400	20,475	(1,075)
Payroll taxes	1,000	1,200	1,217	(17)
Other	17,550	9,200	6,183	3,017
Contingency	20,000	20,000		20,000
Dues and subscriptions	3,000	1,200	2,811	(1,611)
Total expenditures	<u>454,550</u>	<u>439,550</u>	<u>384,723</u>	<u>54,827</u>
Excess of revenues over (under) expenditures	(198,250)	(118,550)	61,103	179,653
Fund balance at beginning of year	<u>1,885,366</u>	<u>1,670,242</u>	<u>1,675,480</u>	<u>5,238</u>
Fund balance at end of year	<u>\$ 1,687,116</u>	<u>\$ 1,551,692</u>	<u>\$ 1,736,583</u>	<u>\$ 184,891</u>

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual (Cash Basis) - Building Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance-
	Original	Final	(Budgetary Basis)	Favorable (Unfavorable)
Revenues:				
Service charges	\$ 35,000	\$ 60,000	\$ 76,675	\$ 16,675
Interest income	1,500	24,000	44,576	20,576
Total revenues	36,500	84,000	121,251	37,251
Expenditures:				
Judiciary	1,200	12,000	11,857	143
Capital outlay	17,000			
Total expenditures	18,200	12,000	11,857	143
Excess of revenues over (under) expenditures	18,300	72,000	109,394	37,394
Fund balances at beginning of year	1,633,232	1,710,321	1,710,611	290
Fund balances at end of year	\$ 1,651,532	\$ 1,782,321	\$ 1,820,005	\$ 37,684

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Notes to Budgetary Comparison Schedules
For the Year Ended December 31, 2024

Budget comparison statements included in the accompanying financial statements include the original adopted budgets and amendments. There was one amendment to the budget for the year ended December 31, 2024. The following schedule reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the statement of revenues, expenditures and changes in fund balances (budget basis) with the amounts shown on the statement of revenues, expenditures and changes in fund balances (GAAP basis):

	<u>General Fund</u>	<u>Building Fund</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 61,103	\$ 109,394
Adjustments:		
Revenue accruals	2,609	
Expenditure accruals – net	<u>13,716</u>	<u>8,145</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ 77,428</u>	<u>\$ 117,539</u>

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Schedule of Proportionate Share of Net Pension Liability
For the Year Ended December 31, 2024

Louisiana State Employees' Retirement System

Fiscal Year	Agency's proportion of the net pension liability	Agency's proportionate share of the net pension liability	Agency's covered-employee payroll	Agency's proportionate share of the net pension liability as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.00384%	\$ 209,045	\$ 82,322	254%	74.6%
2023	0.00381%	254,756	79,814	319%	68.4%
2022	0.00407%	307,530	77,019	399%	63.7%
2021	0.00822%	452,647	70,297	644%	72.8%
2020	0.00366%	302,789	72,450	418%	58.0%
2019	0.00379%	274,872	68,115	404%	62.9%
2018	0.00363%	247,563	66,395	373%	64.3%
2017	0.00003%	265,223	66,395	399%	62.5%
2016	0.00375%	294,314	66,395	443%	57.7%
2015	0.00352%	239,073	65,764	364%	62.7%

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Schedule of Contributions
December 31, 2024

Louisiana State Employees' Retirement System

<u>Fiscal Year</u>	<u>Stautorily Required Contributions</u>	<u>Contributions in relation to the statutorily required contribution</u>	<u>Contributions Deficiency (Excess)</u>	<u>Agency's covered-employee payroll</u>	<u>Contributions as a percentage of covered-employee payroll</u>
2024	\$ 34,839	\$ 34,839	\$	\$ 83,939	41.5%
2023	35,544	35,544		80,319	44.3%
2022	34,038	34,038		78,416	43.4%
2021	32,616	32,616		75,655	43.1%
2020	29,740	29,740		69,377	42.9%
2019	29,361	29,361		71,143	41.3%
2018	26,624	26,624		66,395	40.1%
2017	26,043	26,043		66,395	39.2%
2016	25,263	25,263		66,395	38.0%
2015	26,163	26,163		65,764	39.8%

City Court of Bossier City
A Component Unit of the City of Bossier City, Louisiana
Other Supplementary Information
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For The Year Ended December 31, 2024

Agency Head: Santi A. Parks, Bossier City Judge

SECTION I

Paid by the City Court of Bossier City

Purpose		Amount
Salary	\$	93,944
Benefits - Retirement		34,839
Per diem		3,332
Registration fees		1,875
Conference travel		13,368
Other reimbursements		1,800

SECTION II

Paid by the City of Bossier City:

Purpose		Amount
Salary	\$	34,788
Benefits - Retirement		14,439
Benefits - Insurance		651

City Court of Bossier City Justice System Funding Schedule - Receiving Schedule Cash Basis Presentation As Required by La. R.S. 24:515.2			
		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:			
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
City of Bossier City	b. Bond Fees	1,571	748
Department of Public Safety and Corrections Correction Services	n. Other	800	762
City of Bossier City	e. Pre-Trial Diversion Program Fees	-	69,598

City Court of Bossier City
Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation

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

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Beginning Cash Balance	1,252,909	1,419,514
2. Collections		
a. Civil Fees	198,268	200,074
b. Bond Fees	-	-
c. Cash Bonds	190,125	196,880
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	443,805	511,143
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	462,058	473,337
i. Restitution	8,039	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	53,230	41,401
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	688	700
n. Other	-	-
Total Collected	1,356,213	1,423,535
3. Deductions: Collections Retained by the City Court of Bossier City		
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	102,618	106,389
b. Bond Fees	35,674	58,938
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	84,905	110,903
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 City Court of Bossier City	223,197	276,230
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	33,306	36,206
c. Bond Refunds	123,436	178,289
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	4,273	1,843
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	161,015	216,338
5. Deductions: Total Disbursements to Other Governments & Nonprofits	805,396	1,015,693
6. Total Amounts Disbursed/Retained	1,189,608	1,508,261
7. Ending Cash Balance	1,419,514	1,334,788
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

City Court of Bossier City

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

Cash Basis Presentation

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

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

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Department of the Treasury	\$10.3. Judges' Supplemental Compensation Fund; creation; sources of funds	R.S. 13:10.3	a. Civil Fees	28,910	28,638
Supreme Court	\$86. Judicial College; education account; sources of funds	R.S. 13:86	a. Civil Fees	490	469
City of Bossier City	\$2003. Bossier City	R.S. 13:2003	f. Criminal Court Costs/Fees	412,986	507,738
Bossier Parish Sheriff	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (g)	f. Criminal Court Costs/Fees	1,150	500
26th Judicial District Public Defender	\$168. Judicial district indigent defender fund	R.S. 15:168	f. Criminal Court Costs/Fees	118,418	171,220
LA Commission on Law Enforcement and Administration of Criminal Justice	\$1816. Crime Victims Reparations Fund; creation; sources and use of funds	R.S. 46:1816(D)	f. Criminal Court Costs/Fees	7,738	9,615
Louisiana Department of Health	\$2633. Traumatic Head and Spinal Cord Injury Trust Fund	R.S. 46:2633	f. Criminal Court Costs/Fees	3,033	6,932
Bossier Parish Police Jury		R.S. 13:5722	f. Criminal Court Costs/Fees	2,600	2,340
Criminalistics Laboratory North Louisiana		R.S. 40:2266.1.1	h. Criminal Fines – Other/Non-Contempt	75,408	103,129
Crime Stoppers of Shreveport Inc	Art. 895.4. Probation; fees; certified crime stoppers organizations	CCRP 895.4	f. Criminal Court Costs/Fees	5,487	7,966
Supreme Court	\$86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	1,348	1,966
Department of the Treasury	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887(F)(1)	f. Criminal Court Costs/Fees	8,231	11,943
Bossier City City Marshal		R.S. 13:1899	f. Criminal Court Costs/Fees	82,213	119,392
District Attorney for the 26th Judicial District	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	2,279	1,880
Department of Public Safety and Corrections Public Safety Services	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (C)	f. Criminal Court Costs/Fees	1,875	750
Bossier City City Marshal	\$5807. Fees and costs	R.S. 13:5807	a. Civil Fees	39,570	33,810
East Baton Rouge Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	1,815	390
Webster Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	545	740
Caddo Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	4,869	101
Bossier Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	5,617	5,154
DeSoto Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	71	370
Sabine Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	52	-
Shreveport City Marshal	\$5807. Fees and costs	R.S. 13:5807	a. Civil Fees	240	210
Minden City Marshal	\$5807. Fees and costs	R.S. 13:5807	a. Civil Fees	252	259
Red River Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	23	-
Lafayette Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	38	-
Calcasieu Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	66	107
Ouachita Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	72	31
St Tammany Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	-	43

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

Independent Auditors' Report

Santi A. Parks
Bossier City Judge
City Court of Bossier City
Bossier City, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City Court of Bossier City as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City Court of Bossier City's basic financial statements, and have issued our report thereon dated May 9, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City Court of Bossier City's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Court of Bossier City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City Court of Bossier City's internal control.

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

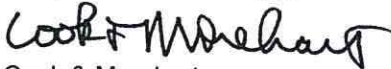
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 City Court of Bossier City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Cook & Morehart
Certified Public Accountants
May 9, 2025

City Court of Bossier City
Bossier City, Louisiana
Schedule For Louisiana Legislative Auditor
December 31, 2024

Summary Schedule of Prior Audit Findings

There were no findings or management letter comments for the year ended December 31, 2023.

Current Year Audit Findings

There are no findings or management letter comments for the year ended December 31, 2024.

COOK & MOREHART

Certified Public Accountants

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Independent Accountants' Report on Applying Agreed-Upon Procedures

Santi A. Parks
Bossier City Judge

City Court of Bossier City
and the Louisiana Legislative Auditor

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

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

The procedures and associated findings are as follows:

1) Written Policies and Procedures

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

2) Board or Finance Committee

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

3) Bank Reconciliations

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

Management provided the requested information, along with management's representation that the listing is complete.

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

Exception: The bank reconciliations selected for testing were not prepared within 2 months of the related statement closing date.

- ii) Bank reconciliations include written evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

Bank reconciliations selected included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.

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

Exception: There was no documentation that management had researched reconciling items outstanding for more than 12 months.

4) Collections (excluding electronic funds transfers)

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

Management provided the requested information, along with management's representation that the listing is complete.

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

- i) Employees that are responsible for cash collections do not share cash drawers/registers.

Exception: For the Civil collection location there is one drawer that is utilized by one employee. The daily reconciliation is reviewed and approved daily by management.

For the Fines collection location there is one drawer that is utilized by more than one employee but other employees utilize the same drawer on an infrequent basis. The daily reconciliation is reviewed and approved daily by management.

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

Each employee responsible for collecting cash is not responsible for preparing/making bank deposits for their drawer. Also, another employee is responsible for reconciling collection documentation to the deposit.

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

Employee(s) responsible for collecting cash are not responsible for posting collection entries to the general ledger or subsidiary ledgers. Another employee reviews and verifies postings and deposits.

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

Employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers by revenue source and/or custodial fund additions are not responsible for collecting cash. Deposits are reviewed and verified by another employee.

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

All employees are covered by a blanket insurance policy for theft.

- D. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Obtain supporting documentation for each of the 10 deposits and:

- i) Observe that receipts are sequentially pre-numbered.
- ii) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii) Trace the deposit slip total to the actual deposit per the bank statement.
- iv) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe drawer).
- v) Trace the actual deposit per the bank statement to the general ledger.

Procedures performed no exceptions noted.

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

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

Management provided the requested information, along with management's representation that the listing is complete.

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

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

No exceptions noted.

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

No exceptions noted.

- iii) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
No exceptions noted.
 - iv) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
Exception: The employee responsible for processing payments also receives the signed checks for mailing.
 - v) Only employees/officials authorized to sign checks, approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), or wire transfer, or some other electronic means.
No exceptions noted.
- C. For each location selected under #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
- i) Observe whether the disbursement; whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
 - ii) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #5B, as applicable.
- Management provided the requested information, along with management's representation that the listing is complete. For the transactions selected for testing, the disbursement matched the related original invoice and included evidence of segregation of duties.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Procedures performed no exceptions noted.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

7) Travel and Expense Reimbursement (excluding card transactions)

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

8) Contracts

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

9) Payroll and Personnel

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

10) Ethics

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

11) Debt Service

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

12) Fraud Notice

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

13) Information Technology Disaster Recovery/Business Continuity

No testing required in year 2.

14) Prevention of Sexual Harassment

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

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

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

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



Cook & Morehart
Certified Public Accountants
May 9, 2025



CITY COURT

620 BENTON ROAD
BOSSIER CITY, LOUISIANA 71111
(318) 741-8582

SANTI A. PARKS
JUDGE

PAMELA COMBS
CLERK OF COURT

May 9, 2025

Cook & Morehart, CPAs
1215 Hawn Avenue
Shreveport, LA 71107

The City Court of Bossier City submits the following response to the exceptions identified in the Statewide Agreed-Upon Procedures Report for the year ended December 31, 2024.

Exception: The bank reconciliations selected for testing were not prepared within 2 months of the related statement closing date.

Management's Response: Management will implement procedures with the contract accounting firm to prepare the bank reconciliations timely.

Exception: There was no documentation that management had researched reconciling items outstanding for more than 12 months.

Management's Response: Management will document the research for outstanding items for more than 12 months.

Exception: For the Civil collection location there is one drawer that is utilized by one employee. The daily reconciliation is reviewed and approved daily by management.

For the Fines collection location there is one drawer that is utilized by more than one employee but other employees utilize the same drawer on an infrequent basis. The daily reconciliation is reviewed and approved daily by management.

Management's Response: The daily reconciliation for the Civil and Fines collections are reviewed and approved daily by management.

Exception: The employee responsible for processing payments also receives the signed checks for mailing.

Management's Response: All disbursements require two (2) signatures.

Sincerely

A handwritten signature in black ink, appearing to read "Santi Parks", is written over a horizontal line.

Santi Parks
Bossier City Judge