

RUSTON CITY JUDGE'S OFFICE

**FINANCIAL REPORT
SEPTEMBER 30, 2025**

RUSTON CITY JUDGE'S OFFICE

FINANCIAL REPORT SEPTEMBER 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Honorable Danny Tatum
Ruston City Judge's Office
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Report on the Audit of the Financial Statements

Opinions

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ruston City Judge's Office, a component unit of the City of Ruston, Louisiana, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Ruston City Judge's Office's basic financial statements, as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Ruston City Judge's Office as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ruston City Judge's Office'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ruston City Judge's Office's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the required schedules related to pension plans on the pages indicated in the table of contents 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ruston City Judge's Office's basic financial statements. The accompanying supplemental schedule of compensation, benefits, and other payments, justice system funding schedule - receiving schedule and justice system funding schedule - collecting/disbursing schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the supplemental schedule of compensation, benefits and other payments, justice system funding schedule - receiving schedule and justice system funding schedule - collecting/disbursing schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated March 23, 2026, on my consideration of the Ruston City Judge's Office's internal control over financial reporting and on my 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 my 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 Ruston City Judge's Office'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 Ruston City Judge's Office's internal control over financial reporting and compliance.



Don M. McGehee
Certified Public Accountant
March 23, 2026

REQUIRED SUPPLEMENTAL INFORMATION
Management's Discussion and Analysis



RUSTON CITY COURT

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MANAGEMENT'S DISCUSSION AND ANALYSIS AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2025

The discussion and analysis of the performance of the Ruston City Judge's Office provides an overview of the financial activities for the year ended September 30, 2025. It is based upon currently known facts, decisions, and conditions. Please read it in conjunction with the financial statements which begin on page 9.

Basic Financial Statements

The basic financial statements include government-wide and fund financial statements. The government-wide statements consist of a Statement of Net Position and a Statement of Activities and provide information about the financial activities of the Office as a whole. The government-wide statements present a long-term view of the finances. Fund financial statements consist of the respective fund's balance sheet and the fund's statement of revenues, expenditures and changes in fund balance, if applicable. The fund statements tell how services were financed in the short-term and what remains for future spending. The primary difference between the fund and government-wide statement presentation methods is that expenditures for capital assets are expensed in the fund financial statements but capitalized and depreciated in the government-wide statements.

The Judge's Office reports all of its financial operating activity as a single governmental activity (i.e., general fund), and uses a combined approach in presenting the fund financial statements and the government-wide statements by reconciling, through an adjustment column, the fund statement amounts to the government-wide statement amounts. The Judge's Office also reports information about monies being held by them as an agent for others in the fiduciary fund. The Judge's Office is responsible for ensuring that all assets held for others are distributed as ordered by the court and cannot use the assets held for others to finance its operations.

Statement of Net Position and Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the funds maintained by the Judge's Office as a whole and about its activities in a way that helps answer one of the most important questions asked, "Is the Judge's Office, as a whole, better off or worse off as a result of the year's activities?" These statements report information about the Judge's Office as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is a method similar to accounting used by most private-sector companies. All revenues and expenses of the current year are reported under this method regardless of when cash is received or disbursed.

These two statements report the Judge's Office net position and changes in the net position. You can think of net position - the difference between assets and liabilities - as one way to measure the financial health, or financial position, of the Judge's Office. Increases or decreases in net position can be an indicator of whether financial health is improving or deteriorating. The financial activity of all services provided by Judge's Office are reported in the Statement of Net Position and Statement of Activities. Expenses primarily include salaries and related benefits, and office expenses. Court costs and fees received from defendants and plaintiffs involved in cases before the court plus the on-behalf payments received from the City of Ruston and the State of Louisiana finance most of these activities.

Government-Wide Financial Analysis

As noted above, net position may serve as a useful indicator of an entity's financial position. The net position of the Judge's Office increased \$278,728 in the current year. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the governmental activities of the Judge's Office to help explain this increase.

Table 1
Net Position

			<u>Increase (Decrease)</u>	
	<u>2025</u>	<u>2024</u>	<u>Amount</u>	<u>Percent</u>
Current Assets	\$ 2,656,991	\$ 2,419,857	\$ 237,134	10 %
Capital Assets	<u>223,163</u>	<u>246,067</u>	<u>(22,904)</u>	(9)%
Total Assets	<u>2,880,154</u>	<u>2,665,924</u>	<u>214,230</u>	8 %
Total Deferred Outflows	<u>15,206</u>	<u>15,920</u>	<u>(714)</u>	(4)%
Long-Term Liabilities	169,776	233,191	(63,415)	(27)%
Other Liabilities	<u>8,684</u>	<u>23,391</u>	<u>(14,707)</u>	(63)%
Total Liabilities	<u>178,460</u>	<u>256,582</u>	<u>(78,122)</u>	(30)%
Total Deferred Inflows	<u>52,798</u>	<u>39,888</u>	<u>12,910</u>	32 %
Net Position:				
Investment in Capital Assets	223,163	246,067	(22,904)	(9)%
Unrestricted	<u>2,440,939</u>	<u>2,139,307</u>	<u>301,632</u>	14 %
Total Net Position	<u>\$ 2,664,102</u>	<u>\$ 2,385,374</u>	<u>\$ 278,728</u>	12 %

About 92% (\$2,440,939 of \$2,664,102) of total net position is unrestricted in 2025 compared to 90% (\$2,139,307 of \$2,385,374) in 2024. Unrestricted net position can be used to finance the day-to-day operations of the Judge's Office without constraints.

Table 2
Change in Net Position

	2025	2024	Increase (Decrease)	
			Amount	Percent
Program Revenues:				
Court Costs and Fees	\$ 368,602	\$ 402,777	\$ (34,175)	(8)%
On-Behalf Revenue	558,577	557,745	832	0.15 %
Other Program Revenues	0	6,209	(6,209)	(100)%
General Revenues:				
Miscellaneous	0	12	(12)	100 %
Expense Recovery	7,619	0	7,619	100 %
Interest Income	<u>112,598</u>	<u>138,892</u>	<u>(26,294)</u>	(19)%
Total Revenues	<u>1,047,396</u>	<u>1,105,635</u>	<u>(58,239)</u>	(5)%
Program Expenses				
General Government-Judiciary	210,091	281,796	(71,705)	(25.45)%
On-Behalf Expenses	<u>558,577</u>	<u>557,745</u>	<u>832</u>	0.15 %
Total Expenses	<u>768,668</u>	<u>839,541</u>	<u>(70,873)</u>	(8.44)%
Change in Net Position	<u>\$ 278,728</u>	<u>\$ 266,094</u>	<u>\$ 12,634</u>	5 %

Court costs and fees revenues decreased about 8% (\$368,602 compared to \$402,777) from the prior year. Interest income decreased 19% (\$112,598 compared to \$138,892) from the prior year primarily due to an increase in interest rates. General government expenses decreased by 25.45% (\$210,091 compared to \$281,796) from the prior year. The net effect of the differences resulted in a \$278,728 increase in net position for the year ended September 30, 2025 versus the \$266,094 increase in net position in the previous year.

Fund Financial Statements

As of September 30, 2025, the general fund reported a fund balance of \$2,641,343, which is about 10% (\$2,641,343 compared to \$2,396,466) more than last year's fund balance. Less than 1% of current year fund balance is considered unspendable, that portion having been used for prepaid items (\$1,155). The remaining \$2,640,188 is unassigned. During the year ended September 30, 2025, court costs and fees revenue decreased, and interest income decreased, as described above. On-behalf revenues increased 0.15% (\$558,577 compared to \$557,745). Expenditures, excluding the on-behalf amounts, decreased about 13% (\$236,978 compared to \$271,738) from the prior year, primarily due to a decrease in salaries of \$5,976, a decrease in retirement of \$9,336, and a decrease in miscellaneous expense of \$21,587.

General Fund Budgetary Highlights

The Judge's Office amends its budget when there are unexpected differences between actual and anticipated revenues and/or expenditures. The final amended budget was adopted just prior to year end. The differences between the original and final amended budget was a decrease of 2% (\$22,700) in revenues and a 9% (\$72,670) decrease in expenditures. The change in budgeted revenues was primarily the result of a \$46,000 decrease in court costs and fees, representing a 11% change, a \$9,800 decrease in on-behalf revenue, representing a 2% change, and a \$31,000 increase in interest revenue, representing a 27% increase. The change in budgeted expenses was primarily the result of an adjustment decreasing capital outlay expenses by \$20,700, increasing accounting fees by \$8,000, decreasing salaries by \$44,000, decreasing pension expense \$10,220, and decreasing on-behalf expense \$9,800. There were no other significant budget adjustments.

Capital Assets

In 2025, the Judge's Office purchased some computers for \$5,281. For the upcoming year ending September 30, 2026, the Judge's Office plans to purchase office equipment. These purchases are included in the fiscal year 2026 budgeted capital expenditures line item for \$20,000. There are no plans to issue debt to finance the planned capital outlay for 2026 or any other future project.

Currently Known Facts, Decisions, or Conditions

We are not aware of any other facts, decisions, or conditions that are expected to have a significant impact on the financial position or results of operations after the reporting date.

Contacting the Judge's Office

This financial report is designed to provide citizens and taxpayers with a general overview of the finances of the Judge's Office and to show accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Ruston City Judge's Office at 401 N. Trenton Street, Ruston, LA 71270.

BASIC FINANCIAL STATEMENTS

RUSTON CITY JUDGE'S OFFICE

GOVERNMENTAL FUND BALANCE SHEET AND STATEMENT OF NET POSITION SEPTEMBER 30, 2025

	<u>General Fund</u>	<u>Adjustments (Note 5)</u>	<u>Statement of Net Position</u>
ASSETS			
Cash	\$ 2,640,086	\$	\$ 2,640,086
Due from Governmental Units	8,786	6,964	15,750
Prepaid Expenses	1,155		1,155
Capital Assets, Net	<u>0</u>	<u>223,163</u>	<u>223,163</u>
TOTAL ASSETS	<u>\$ 2,650,027</u>	<u>230,127</u>	<u>2,880,154</u>
DEFERRED OUTFLOWS OF RESOURCES			
		<u>15,206</u>	<u>15,206</u>
LIABILITIES			
Accounts Payable	\$ 1,907		1,907
Accrued Liabilities	6,777		6,777
Long-Term Liabilities			
Pension Liability	<u>0</u>	<u>169,776</u>	<u>169,776</u>
TOTAL LIABILITIES	<u>8,684</u>	<u>169,776</u>	<u>178,460</u>
DEFERRED INFLOWS OF RESOURCES			
		<u>52,798</u>	<u>52,798</u>
FUND BALANCE/NET POSITION			
FUND BALANCE:			
Nonspendable-Prepaid	1,155	(1,155)	0
Unassigned	<u>2,640,188</u>	<u>(2,640,188)</u>	<u>0</u>
TOTAL FUND BALANCE	<u>2,641,343</u>	<u>(2,641,343)</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,650,027</u>		
NET POSITION:			
Investment in Capital Assets		223,163	223,163
Unrestricted		<u>2,440,939</u>	<u>2,440,939</u>
TOTAL NET POSITION		<u>\$ 2,664,102</u>	<u>\$ 2,664,102</u>

See accompanying notes to financial statements.

RUSTON CITY JUDGE'S OFFICE

STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>General Fund</u>	<u>Adjustments (Note 6)</u>	<u>Statement of Activities</u>
EXPENDITURES/EXPENSES			
Capital Outlay	\$ 5,281	\$ (5,281)	\$ 0
General Government--Judiciary			
Audit and Accounting Fees	15,929		15,929
Continuing Education	1,325		1,325
Contract Services	4,741		4,741
Depreciation	0	28,185	28,185
Dues and Subscriptions	1,734		1,734
Insurance	63,723		63,723
Judge Ad Hoc	2,100		2,100
Library Expense	16,575		16,575
Miscellaneous	868		868
Office Expense	39,308		39,308
Pension Expense	148,187	(49,791)	98,396
Repairs and Maintenance	340		340
Salaries	470,569		470,569
Taxes	13,341		13,341
Travel	11,534		11,534
TOTAL	<u>795,555</u>	<u>(26,887)</u>	<u>768,668</u>
PROGRAM REVENUES			
Charges for Services			
Court Costs and Fees	368,602		368,602
Contributions			
On-Behalf Revenue	558,577		558,577
TOTAL	<u>927,179</u>	<u> </u>	<u>927,179</u>
NET PROGRAM REVENUES	<u>131,624</u>	<u>26,887</u>	<u>158,511</u>
GENERAL REVENUES			
Expense Recovery	655	6,964	7,619
Interest Income	112,598		112,598
TOTAL GENERAL REVENUES	<u>113,253</u>	<u>6,964</u>	<u>120,217</u>
EXCESS OF REVENUES OVER EXPENDITURES	244,877	(244,877)	
CHANGE IN NET POSITION		278,728	278,728
FUND BALANCE/NET POSITION			
BEGINNING OF THE YEAR	<u>2,396,466</u>	<u>(11,092)</u>	<u>2,385,374</u>
END OF THE YEAR	<u>\$ 2,641,343</u>	<u>\$ 22,759</u>	<u>\$ 2,664,102</u>

See accompanying notes to financial statements.

RUSTON CITY JUDGE'S OFFICE

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUND SEPTEMBER 30, 2025

	<u>Custodial Fund</u>
ASSETS	
Restricted Cash	\$ <u>1,698,051</u>
TOTAL ASSETS	\$ <u>1,698,051</u>
NET POSITION	
Restricted	
Held for Others	\$ <u>1,698,051</u>
TOTAL NET POSITION	\$ <u>1,698,051</u>

See accompanying notes to financial statements.

RUSTON CITY JUDGE'S OFFICE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUND FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Custodial Fund</u>
ADDITIONS	
Contributions:	
Advance Court Costs Deposited	\$ <u>344,808</u>
Total Additions	<u>344,808</u>
DEDUCTIONS	
Civil Fees Paid	<u>298,889</u>
Total Deductions	<u>298,889</u>
CHANGE IN NET POSITION	45,919
Net Position, Beginning	<u>1,652,132</u>
Net Position, Ending	<u>\$1,698,051</u>

See accompanying notes to financial statements.

RUSTON CITY JUDGE'S OFFICE

NOTES TO THE FINANCIAL STATEMENTS SEPTEMBER 30, 2025

The Ruston City Judge's Office was created on July 8, 1926, under the provisions of Act 157 of the Louisiana Legislature Summer Session. It has territorial jurisdiction extending throughout all of Lincoln Parish, Louisiana. There is one elected judge. The Judge's Office receives court costs and fees for services rendered on civil and criminal cases, in accordance with state law.

The accompanying basic financial statements of the Ruston City Judge's Office are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles for state and local governments through its pronouncements (Statements of Interpretations).

The more significant accounting policies used by the Judge's Office are discussed below:

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Ruston City Judge's Office is fiscally dependent on the City of Ruston for office space, courtrooms, related utility costs, storage and preservation of records, and providing the primary funding of salary and benefit costs. Because the Judge's Office is fiscally dependent on the City, the Judge's Office was determined to be a component unit of the City of Ruston. For the purposes of this financial report this component unit serves as the nucleus for its own financial reporting entity and issues separate financial statements.

B. Basic Financial Statements

The basic financial statements of the Ruston City Judge's Office include both government-wide (reporting the Judge's Office as a whole) and fund financial statements (reporting each individual fund of the Judge's Office). Since the Judge's Office is engaged in a single government program the government-wide and fund financial statements have been presented in a combined format using an adjustment column to reconcile the fund statements to the government-wide statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the Ruston City Judge's Office are classified as governmental activities.

C. Fund Accounting

The Judge's Office uses the fund accounting method to maintain its financial records. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The following funds are used by the Judge's Office:

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 Ruston City Judge's Office.

The Judge's Office uses one fund, the **General Fund**, to account for all financial resources, except those required to be accounted for in other funds. The General Fund resources are available for any purpose provided they are expended or transferred in accordance with state and federal laws and according to the policy of the Judge's Office.

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fiduciary Funds

Custodial Fund

Custodial funds are used to account for assets held by the Judge's Office as a custodian for individuals, private organizations, or other governments outside the primary government that are not held in a trust. The custodial fund reports assets being held for others, accounts payable for disbursements that are scheduled within three months, and any excess of assets over liabilities are reported as net fiduciary position. The only fund accounted for in this category by the Judge's Office is the civil fees fund. Advance court costs and statutory court fees are deposited, various fees are paid out as they are earned, and any excess deposit is refunded as the civil suit is processed.

The reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting. Since these assets are being held for third parties, these funds are not incorporated into the government-wide statements.

D. Measurement Focus/Basis of Accounting

Fund Financial Statements

The amounts reflected in the general fund financial statements and agency fund statement are presented 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 balances reports the sources and uses of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of operations.

The amounts reflected in the general fund financial statements and agency fund statement 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 measurable and available). Measurable means the amount of the transaction can be determined and available means the amount of the transaction is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Judge's Office considers all revenues available if they are collected within sixty days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred.

Government-Wide Financial Statements

The column labeled Statement of Net Position and the column labeled Statement of Activities display information about the Judge's Office as a whole. These statements include all the financial activities of the Judge's Office. Information contained in these columns reflect 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). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the column labeled Statement of Activities are derived directly from court defendants and plaintiffs as a fee for services and from on-behalf payments made by other governmental units for salaries and benefits of employees of the Judge's Office; program revenues reduce the net cost of the function to be financed from other sources of the court's general revenues.

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Government-Wide Net Position

Government-wide net position is divided into three components:

Net Investment in Capital Assets - consist 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 or resources less deferred inflows of resources related to those assets.

Restricted Net Position - consist of assets that are restricted by creditors of the Judge's Office, by state enabling legislation, by grantors, and other contributors.

Unrestricted - all other net position is reported in this category.

F. Governmental Fund Balance

In the governmental fund financial statements, fund balances are classified to describe the relative strength of the spending constraints placed on the purposes for which resources can be used. These classifications are as follows:

Nonspendable Fund Balance - amounts that cannot be spent either because they are in a non-spendable form (such as prepaids) or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance - amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors.

Committed Fund Balance - amounts that can be used only for specific purposes determined by formal action from the Judge.

Assigned Fund Balance - amounts that are designated by the Judge for a particular purpose.

Unassigned Fund Balance - all amounts not included in other spendable classifications.

G. Use of Restricted Resources

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the policy used by the Judge's Office is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the policy used by the Judge's Office is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications--committed and then assigned fund balances before using unassigned fund balances.

H. Budgetary Practices

The Judge's Office prepares an operating budget on its General Fund for its years ended September 30. Budgetary data is prepared based on prior year actual operating revenues and expenditures and expected differences between actual and anticipated revenues and expenditures. It is monitored by management and amended throughout the year as necessary. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. The Judge's Office performs only a custodial function in the case of agency funds and therefore a budget for these funds is not appropriate.

The 2025 general fund budget was authorized by the Judge, made available for public inspection at the Judge's Office, and adopted by the Judge on September 19, 2024. The budget was legally amended prior to year end by the Judge.

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Cash

Cash on hand, demand deposits, and time deposits with original maturities of three months or less from the date of acquisition are reported as cash. Time deposits with original maturities in excess of three months from the date of acquisition are reported as certificates of deposit. Bank 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 or exceed the amount on deposit with the fiscal agent. Pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and certificates of deposit are carried at cost which approximates market value.

J. Deferred Outflows of Resources and Deferred Inflows of Resources

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

K. Prepaid Expenses

Payments made for expenses that will benefit periods beyond the fiscal period incurred are recorded as prepaid items in the asset section of the balance sheet and expensed as the related benefit is realized.

L. Capital Assets - Governmental-Wide Financial Statements

Capital assets, with an original cost of \$500 or more, are capitalized at cost. Salvage value is estimated to be 5% of historical cost on some assets. 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, Equipment, and Software	5-10 years
Buildings and Improvements	20-25 years

M. Vacation and Sick Leave

Vacation and sick leave are noncumulative. There are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure at year end.

N. Pensions

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

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

O. Use of Estimates

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

NOTE 2 - CASH

At September 30, 2025, the Judge's Office has under its control general fund cash and fiduciary fund cash totaling \$4,338,137 (book balances). The Judge's collected balances with financial institutions at September 30, 2025, is \$4,365,149. These deposits were secured from risk by \$1,000,000 of federal deposit insurance and \$3,365,149 of pledged securities.

The pledged securities are held by the custodial bank in the name of the fiscal agent bank. They meet the deposit collateralization requirements of LSA-R.S. 39:1229, which require the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Judge's Office that the fiscal agent has failed to pay deposited funds upon demand. However, the deposits are considered uncollateralized under the provisions of GASB Statement 3.

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at September 30, 2025, consisted of the following:

Fines and Court Costs Due from the Ruston Ward Marshal	\$ 8,604
Bonds from the Lincoln Parish Sheriff's Office	82
Reimbursement from City of Ruston	6,964
Reinstatement Fees from the Louisiana Dept. of Public Safety	<u>100</u>
Total	<u>\$ 15,750</u>

NOTE 4 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended September 30, 2025, are as follows:

	Balance <u>10/01/24</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>09/30/25</u>
Capital Assets, being depreciated:				
Furniture, Equipment, and Software	\$ 595,768	\$ 5,281	\$ 0	\$ 601,049
Building and Improvements	<u>464,079</u>	<u>0</u>	<u>0</u>	<u>464,079</u>
Totals	<u>1,059,847</u>	<u>5,281</u>	<u>0</u>	<u>1,065,128</u>
Less Accumulated Depreciation:				
Furniture, Equipment, and Software	580,271	5,803	0	586,074
Building and Improvements	<u>233,509</u>	<u>22,382</u>	<u>0</u>	<u>255,891</u>
Totals	<u>813,780</u>	<u>28,185</u>	<u>0</u>	<u>841,965</u>
Net Capital Assets	<u>\$ 246,067</u>	<u>\$ (22,904)</u>	<u>\$ 0</u>	<u>\$ 223,163</u>

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 5 - RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE GOVERNMENTAL-WIDE STATEMENT OF NET POSITION

At September 30, 2025, assets reported as available for government activities in the Statement of Net Position are different from the General Fund Balance Sheet as follows:

Fund Balance - General Fund	\$ 2,641,343
Adjustment for Capital Assets - Capital assets used in governmental activities are not financial resources and therefore are not reported in the general fund balance sheet nor reflected in fund balance for the general fund .	223,163
Certain receivables that are not expected to be collected and available to timely pay current period expenditures are not recognized as financial resources and are not recorded as assets in the balance sheet above yet are recognized in the Statement of Net Position	6,964
The deferred outflows of expenditures for pension obligations are not a use of current resources, and therefore, are not reported in the fund financial statements.	15,206
The deferred inflows of contributions for pension obligations are not available resources, and therefore, are not reported in the fund financial statements.	(52,798)
Adjustment for Long-Term Liabilities - Long-term pension liabilities are not due and payable in the current period and therefore are not reported in the general fund balance sheet nor reflected in fund balance for the general fund.	<u>(169,776)</u>
Total Net Position of Governmental Activities	<u>\$ 2,664,102</u>

NOTE 6 - RECONCILIATION OF THE STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

At September 30, 2025, amounts reported for government activities in the Statement of Activities are different from the General Fund Revenues, Expenditures, and Changes in Fund Balance as follows:

Net Change in Fund Balance - General Fund	\$ 244,877
Adjustment for Difference in Capital Outlays and Depreciation - Governmental funds report capital outlays as expenditures while in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. An adjustment is required for the difference between capital outlays of \$5,281 and the depreciation expense of \$28,185 in the current period.	(22,904)
Revenues of \$6,964 recognized in the Statement of Activities were not available to fund current period expenditures and are not recognized as revenue in the fund financial statements.	6,964
Adjustment for Difference in Pension Expense - Governmental funds report pension expenditures based on required contributions, while in the Statement of Activities pension expense is reported based on the change in net pension liability and amortization of deferred inflows and outflows.	<u>49,791</u>
Change in Net Position of Governmental Activities	<u>\$ 278,728</u>

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN

The Ruston City Judge's Office provides retirement benefits to some court employees through a cost sharing multiple-employer defined benefit pension plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. The retirement system issues a publicly available financial report. That report may be obtained by writing to Louisiana State Employees' Retirement System, 8401 United Plaza Boulevard, Baton Rouge, Louisiana 70809, by calling 1-800-256-3000, or at www.lasersonline.org.

General Information about the Pension Plan

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

1. 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. The majority of LASERS rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

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

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans.

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN (CONTINUED)

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.

2. Deferred Benefits

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

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

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN (CONTINUED)

3. 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.

4. Survivor's Benefits

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

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

5. 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.

Contributions

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employer contributions and employee contributions deducted from a member's salary are remitted to LASERS by participating employers. The rates in effect during the year ended June 30, 2025 for the various plans follow:

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN (CONTINUED)

Plan	Plan Status	Employee Rate	Employer Rate
Appellate Law Clerks	Closed	7.50 %	34.74 %
Appellate Law Clerks hired on or after 7/1/06	Closed	8.00 %	34.74 %
Alcohol Tobacco Control	Closed	9.00 %	35.77 %
Bridge Police	Closed	8.50 %	33.68 %
Bridge Police hired on or after 7/01/06	Closed	8.50 %	33.68 %
Corrections Primary	Closed	9.00 %	32.35 %
Corrections Secondary	Closed	9.00 %	37.91 %
Harbor Police	Closed	9.00 %	40.39 %
Hazardous Duty	Open	9.50 %	40.41 %
Judges hired before 1/01/11	Closed	11.50 %	40.17 %
Judges hired after 12/31/10	Closed	13.00 %	38.31 %
Judges hired on or after 7/1/15	Open	13.00 %	38.31 %
Legislators	Closed	11.50 %	30.67 %
Optional Retirement Plan before 7/1/06	Closed	7.50 %	32.39 %
Optional Retirement Plan on or after 7/1/06	Closed	8.00 %	32.39 %
Peace Officers	Closed	9.00 %	35.58 %
Regular Employees hired before 7/01/06	Closed	7.50 %	34.74 %
Regular Employees hired on or after 7/01/06	Closed	8.00 %	34.74 %
Regular Employees hired on or after 1/01/11	Closed	8.00 %	34.74 %
Regular Employees hired on or after 7/01/15	Open	8.00 %	34.74 %
Special Legislative Employees	Closed	9.50 %	32.67 %
Wildlife Agents	Closed	9.50 %	46.38 %

The Ruston City Judge's Office's contractually required composite contribution rate for the pension plan year ended June 30, 2026 and 2025 was 36.68% and 40.17%, respectively, of annual covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the the Ruston City Judge's Office were \$34,323 for the year ended September 30, 2025.

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

At September 30, 2025, the Employer reported a liability of \$169,776 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2025 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Ruston City Judge's Office's proportion of the Net Pension Liability was based on a projection of the Judge's Office's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2025, the Ruston City Judge's Office's proportion was 0.00377%, which was a decrease of 0.00052% from its proportion measured as of June 30, 2024.

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN (CONTINUED)

For the year ended September 30, 2025, the the Ruston City Judge's Office recognized pension expense of \$164 less employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$15,632.

At September 30, 2025, the Ruston City Judge's Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,358	\$ 0
Changes of assumptions	0	0
Net difference between projected and actual earnings on pension plan investments	0	29,074
Change in proportion and differences between Employer contributions and proportionate share of contributions	4,187	23,724
Employer contributions subsequent to the measurement date	8,661	0
Total	\$ 15,206	\$ 52,798

The Ruston City Judge's Office is reporting \$8,661 as deferred outflows of resources related to pensions resulting from their contributions subsequent to the measurement date which will be recognized as a reduction of the Net Pension Liability in the year ended September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30:

2026	\$ (7,231)
2027	\$ (22,982)
2028	\$ (11,073)
2029	\$ (4,967)

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN (CONTINUED)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 are as follows:

Valuation Date	June 30, 2025
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	2.4% per annum
Mortality	<p>Non-disabled members - The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.</p> <p>Disabled members - Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2019-2023) experience study of the System's members.
Salary Increases	Salary increases were projected based on a 2019-2023 experience study of the System's members. The salary increase ranges for specific types of members are:

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

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN (CONTINUED)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.4% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.30% for 2025. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2025 are summarized in the following table:

Asset Class	Target Allocation ¹	Expected Long Term Real Rates of Return ¹
Cash	0 %	0.85 %
Domestic equity	34 %	4.42 %
International equity	17 %	5.22 %
Domestic Fixed Income	3 %	2.53 %
International Fixed Income	19 %	5.37 %
Alternative Investments	27 %	7.43 %
Total Fund	100 %	5.75 %

¹ *For reference only: Target Allocation presented in LASERS 2025 ACFR, page 53, and Expected Long-Term Real Rate of Return, page 32.*

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from participating employers will be made at actuarially determined rates approved by PRSAC, taking into consideration the recommendation of the pension plan's actuary. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.25%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.25%) or one percentage-point higher (8.25%) than the current rate:

	1.0% Decrease (6.25%)	Current Discount Rate (7.25%)	1.0% Increase (8.25%)
Employer's proportionate share of the net pension liability	\$ 258,437	\$ 169,776	\$ 110,741

RUSTON CITY JUDGE'S OFFICE

NOTES TO FINANCIAL STATEMENTS (CONTINUED) SEPTEMBER 30, 2025

NOTE 7 - PENSION PLAN (CONTINUED)

Pension Plan Fiduciary Net Position

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

Payables to the Pension Plan

As of September 30, 2025, the Ruston City Judge's Office recorded a payable to LASERS of \$3,951 for the required monthly contribution that was made after year end.

NOTE 8 - ON-BEHALF PAYMENTS

Employees of the Ruston City Judge's Office received salaries and fringe benefits from the City of Ruston and the State of Louisiana. The following is a summary of these on-behalf payments:

Salaries	\$ 379,349
Fringe Benefits	<u>179,228</u>
Totals	<u>\$ 558,577</u>

Fringe benefits paid by the City of Ruston and the State of Louisiana include pension plan contributions to the Louisiana State Employees' Retirement System. The City of Ruston also makes pension plan contributions to the Municipal Employees' Retirement System of Louisiana.

REQUIRED SUPPLEMENTAL INFORMATION
Budgetary Analysis

RUSTON CITY JUDGE'S OFFICE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-- BUDGET (GAAP BASIS) AND ACTUAL--GENERAL FUND FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts (GAAP Basis)		Actual (GAAP Basis) Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Court Costs and Fees	\$ 426,000	\$ 380,000	\$ 368,602	\$ (11,398)
On-Behalf Revenue	499,800	490,000	558,577	68,577
Miscellaneous	6,700	8,800	655	(8,145)
Interest Income	<u>114,000</u>	<u>145,000</u>	<u>112,598</u>	<u>(32,402)</u>
TOTAL REVENUES	<u>1,046,500</u>	<u>1,023,800</u>	<u>1,040,432</u>	<u>16,632</u>
EXPENDITURES				
Capital Outlay--Equipment	26,000	5,300	5,281	19
Accounting Fees	21,000	29,000	15,929	13,071
Auto Expense	300	0	0	0
Continuing Education	0	570	1,325	(755)
Contract Services	4,300	4,950	4,741	209
Dues and Subscriptions	2,000	2,080	1,734	346
Insurance	3,700	3,630	3,453	177
Judge Ad Hoc	1,000	2,500	2,100	400
Library Expense	13,700	15,300	16,575	(1,275)
Miscellaneous	2,150	850	868	(18)
Office Expense	43,500	43,600	39,308	4,292
On-Behalf Expenses	499,800	490,000	558,577	(68,577)
Pension Expense	45,500	35,280	34,323	957
Repairs and Maintenance	0	220	340	(120)
Salaries	122,000	78,000	91,220	(13,220)
Taxes	8,900	8,300	8,247	53
Travel	<u>10,800</u>	<u>12,400</u>	<u>11,534</u>	<u>866</u>
TOTAL EXPENDITURES	<u>804,650</u>	<u>731,980</u>	<u>795,555</u>	<u>(63,575)</u>
EXCESS OF REVENUES OVER EXPENDITURES	241,850	291,820	244,877	(46,943)
FUND BALANCE--BEGINNING	<u>2,224,884</u>	<u>2,308,643</u>	<u>2,396,466</u>	<u>87,823</u>
FUND BALANCE--ENDING	<u>\$ 2,466,734</u>	<u>\$ 2,600,463</u>	<u>\$ 2,641,343</u>	<u>\$ 40,880</u>

RUSTON CITY JUDGE'S OFFICE

SEPTEMBER 30, 2025

SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

<u>Fiscal Year</u>	<u>Employer's Proportion of the Net Pension Liability</u>	<u>Employer's Proportionate Share of the Net Pension Liability</u>	<u>Employer's Covered Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
Louisiana State Employees' Retirement System					
2025	0.00377 %	\$ 169,776	\$ 96,208	176.47 %	79.30 %
2024	0.00429 %	233,191	89,300	261.13 %	74.60 %
2023	0.00436 %	292,039	82,800	352.70 %	68.40 %
2022	0.00432 %	326,278	78,037	418.11 %	63.70 %
2021	0.00421 %	231,607	73,564	314.84 %	72.80 %
2020	0.00375 %	309,902	74,538	415.76 %	58.00 %
2019	0.00392 %	284,290	70,574	402.83 %	62.90 %
2018	0.00390 %	265,773	71,022	374.21 %	64.30 %
2017	0.00387 %	272,332	69,321	392.86 %	62.50 %
2016	0.00385 %	302,245	68,184	443.28 %	57.70 %

Notes:

The amounts presented for each fiscal year were determined as of a June 30th measurement date prior to the fiscal year end.

RUSTON CITY JUDGE'S OFFICE

SEPTEMBER 30, 2025

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLANS

<u>Fiscal Year</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a % of Covered Payroll</u>
Louisiana State Employees' Retirement System					
2025	\$ 34,323	\$ 34,323	\$ 0	\$ 87,496	39.23 %
2024	43,659	43,659	0	99,300	43.97 %
2023	38,046	38,046	0	84,425	45.06 %
2022	34,592	34,592	0	78,637	43.99 %
2021	32,169	32,169	0	75,124	42.82 %
2020	31,543	31,543	0	74,349	42.43 %
2019	29,095	29,095	0	71,483	40.70 %
2018	28,583	28,583	0	71,280	40.10 %
2017	26,907	26,907	0	69,837	38.53 %
2016	25,961	25,961	0	68,184	38.07 %

Notes:

The amounts presented were determined as of the end of the fiscal year end.

RUSTON CITY JUDGE'S OFFICE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR PENSIONS FOR THE YEAR ENDED SEPTEMBER 30, 2025

Louisiana State Employees' Retirement System

1. Schedule of Employer's Share of Net Pension Liability

This schedule reflects the participation of Ruston City Judge's Office employees in LASERS and its proportionate share of the net pension liability as a percentage of its covered employee payroll, and the plan fiduciary net position as a percentage of the total pension liability.

2. Schedule of Employer's Contributions

This schedule represents the employer contributions subsequent to the measurement date and recognized as a reduction of the net pension liability in future years.

3. Changes in Benefits Terms

Act 656 of 2022 for 2022

Act 37 of 2021 for 2021

Act 224 and 595 of 2018 for 2019 and 2018

Act 648 of 2014 for 2016

4. Changes in Actuarial Assumptions for Net Pension Liability

The following is a list of changes in actuarial assumptions:

Investment Rate of Return	7.25% per annum for 2025, 2024, 2023, and 2022 7.40% per annum for 2021 7.55% per annum for 2020 7.60% per annum for 2019 7.65% per annum for 2018 7.70% per annum for 2017 7.75% per annum for 2016
Inflation Rate	2.40% per annum for 2025 and 2024 2.30% per annum for 2023, 2022, 2021, and 2020 2.50% per annum for 2019 2.75% per annum for 2018 and 2017 3.00% per annum for 2016
Mortality/Disability	2019-2023 Experience Study for 2025 and 2024 2014-2018 Experience Study for 2023, 2022, 2021, 2020 and 2019 2009-2013 Experience Study for 2018, 2017, 2016

OTHER REPORTS AND SCHEDULES

DON M. MCGEHEE

(A Professional Accounting Corporation)

P.O. Box 1344

205 E. Reynolds Dr., Suite A

Ruston, Louisiana 71273-1344

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Danny Tatum
Ruston City Judge's Office
P.O. Box 1821
Ruston, LA 71273-1821

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ruston City Judge's Office, a component unit of the City of Ruston, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Ruston City Judge's Office's basic financial statements and have issued my report thereon dated March 23, 2026.

Report on Internal Control Over Financial Reporting

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

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

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. I identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding #2025-1 that I consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Ruston City Judge's Office's financial statements are free from material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance or other matter required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as Finding #2025-2.

Ruston City Judge's Office's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Ruston City Judge's Office's response to the findings identified in my audit and described in the accompanying schedule of findings and questioned costs. The Ruston City Judge's Office's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of my 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.



Don M. McGehee
Certified Public Accountant
March 23, 2026

RUSTON CITY JUDGE'S OFFICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2025

I have audited the financial statements of the Ruston City Judge's Office as of and for the year ended September 30, 2025, and have issued my report thereon dated March 23, 2026. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements, as of September 30, 2025, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Significant Deficiencies Yes No

Compliance

Compliance Material to Financial Statements Yes No

Was a management letter issued? Yes No

Section II Financial Statement Findings

Finding #2025-1. Segregation of Duties. The Ruston City Judge's Office has too few personnel involved in the accounting system to have adequate segregation of duties for internal control.

Finding #2025-2. Unfavorable Budget Variance. The actual general fund expenditures were 9% more than the amount budgeted. State law requires the budget to be amended when an unfavorable variance greater than 5% is anticipated.

RUSTON CITY JUDGE'S OFFICE

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR THE YEAR ENDED SEPTEMBER 30, 2025

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT

Finding #2025-1. Segregation of Duties. The Judge's Office is required to design internal controls with proper segregation of duties to prevent, or detect and correct, misstatements in the accounting system. The Judge's Office has inadequate segregation of duties, because there are too few personnel involved in the accounting system. The financial statements could have a misstatement that would not be prevented, or detected and corrected. Recommend that the Judge's Office involve more personnel in the accounting system to allow for adequate segregation of duties.

Response: *The Judge's Office has an accounting workload that can be easily managed by one employee. Hiring or involving additional employees in the accounting system to provide enhanced internal control does not appear as a practical and best use of current resources.*

Finding #2025-2. Unfavorable Budget Variance. The general fund had an unfavorable budget variance of 9% for expenditures. According to state law, the budget should be amended when anticipated expenditures exceed budget estimates by more than 5%. The budget was not amended sufficiently for the anticipated expenses. The on-behalf estimates did not include amounts from all sources. I recommend that anticipated expenditures include all sources of on-behalf expenses and that the budget variances be monitored closely so that budget amendments can be approved when anticipated expenditures exceed budget estimates by more than 5%.

Response: *The Judge's Office will consider all sources of on-behalf expenses in the budget estimates and monitor the budget variances so that budget amendments for 2026 can be approved when the anticipated expenditures are more than 5% of the amounts budgeted.*

SECTION II MANAGEMENT LETTER

No management letter issued.

RUSTON CITY JUDGE'S OFFICE

SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED SEPTEMBER 30, 2025

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT

Finding #2024-1. Segregation of Duties. Too few personnel involved in the accounting system to have adequate segregation of duties for internal control.

Status: Unresolved. See Finding #2025-1.

RUSTON CITY JUDGE'S OFFICE

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO THE RUSTON CITY COURT JUDGE FOR THE YEAR ENDED SEPTEMBER 30, 2025

Ruston City Court Judge Danny Tatum:

<u>Purpose</u>	<u>Amount</u>
Salary paid by Civil Fees	\$ 87,496
Salary paid On-Behalf	89,600
Benefits-Retirement	34,323
Benefits-Retirement paid On-Behalf	36,515
Travel-Per Diem Allowance	1,015
Travel-Mileage	1,562
Travel-Lodging	4,245
Continuing Professional Education Fees	1,550
Dues	750

Ruston City Court
Justice System Funding Schedule - Receiving Schedule
 Cash Basis Presentation
 As Required by La. R.S. 24:515.2

		Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
1. Ending Balance of Amounts Assessed but Not Received:		-	3,766
2. Details of Receipts from Collecting/Disbursing Agency:			
Agency Remitting Money	Remittance Type	Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
Ruston City Marshal	f. Criminal Court Costs/Fees	63,999	64,608
Office of Motor Vehicles Public Safety Services	f. Criminal Court Costs/Fees	1,188	887
Lincoln Parish Sheriff	b. Bond Fees	466	670

Ruston City Court
Justice System Funding Schedule - Collecting/Disbursing Schedule
Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
1. Beginning Cash Balance	1,745,148	1,778,624
2. Collections		
a. Civil Fees	160,490	184,318
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	63,575	51,100
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	42,065	49,867
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	24,656	23,548
n. Other	1,300	1,350
Total Collected	292,086	310,183
3. Deductions: Collections Retained by the Ruston City Court		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	57,629	71,753
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	106,940	102,317
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	-	83,075
n. Other	-	-
Total Collections Retained by the Ruston City Court	164,569	257,145
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	33,951	18,957
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	33,951	18,957
5. Deductions: Total Disbursements to Other Governments & Nonprofits	60,090	68,172
6. Total Amounts Disbursed/Retained	258,610	344,274
7. Ending Cash Balance	1,778,624	1,744,533
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]	-	-

Ruston City Court

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

Cash Basis Presentation

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

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

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 10/01/2024 - 03/31/2025	Amount for 04/01/2025 - 09/30/2025
Ruston City Marshal		R.S. 13:5807	a. Civil Fees	39,933	45,210
Bienville Parish Sheriff		R.S. 13:5530	a. Civil Fees	676	788
Bossier City City Marshal		R.S. 13:5530	a. Civil Fees	30	-
Bossier Parish Sheriff		R.S. 13:5530	a. Civil Fees	308	200
Caddo Parish Sheriff		R.S. 13:5530	a. Civil Fees	320	689
Calcasieu Parish Sheriff		R.S. 13:5530	a. Civil Fees	40	-
Claiborne Parish Sheriff		R.S. 13:5530	a. Civil Fees	203	329
Concordia Parish Sheriff		R.S. 13:5530	a. Civil Fees	26	-
East Baton Rouge Parish Sheriff		R.S. 13:5530	a. Civil Fees	1,267	1,406
Jackson Parish Sheriff		R.S. 13:5530	a. Civil Fees	390	317
Lafayette Parish Sheriff		R.S. 13:5530	a. Civil Fees	102	34
Livingston Parish Sheriff		R.S. 13:5530	a. Civil Fees	-	30
Morehouse Parish Sheriff		R.S. 13:5530	a. Civil Fees	-	70
Orleans Parish Sheriff		R.S. 13:5530	a. Civil Fees	90	-
Ouachita Parish Sheriff		R.S. 13:5530	a. Civil Fees	971	379
Rapides Parish Sheriff		R.S. 13:5530	a. Civil Fees	179	97
St Tammany Parish Sheriff		R.S. 13:5530	a. Civil Fees	125	9
Union Parish Sheriff		R.S. 13:5530	a. Civil Fees	463	225
Vernon Parish Sheriff		R.S. 13:5530	a. Civil Fees	-	37
Webster Parish Sheriff		R.S. 13:5530	a. Civil Fees	240	45
Winn Parish Sheriff		R.S. 13:5530	a. Civil Fees	155	138
Supreme Court		R.S. 13:86	a. Civil Fees	233	288
Department of the Treasury		R.S. 13:10.3	a. Civil Fees	14,274	17,821
Department of Justice	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	15	60
Department of State	§5530. Fees in civil matters	R.S. 13:5530	a. Civil Fees	50	-

(42)

RUSTON CITY JUDGE'S OFFICE

STATEWIDE AGREED-UPON PROCEDURES

SEPTEMBER 30, 2025

DON M. MCGEHEE

(A Professional Accounting Corporation)

P.O. Box 1344

205 E. Reynolds Dr., Suite A

Ruston, Louisiana 71273-1344

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Danny Tatum of the
Ruston City Judge's Office
and the Louisiana Legislative Auditor:

I 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 October 1, 2024 through September 30, 2025. The Ruston City Judge's Office's management is responsible for those C/C areas identified in the SAUPs.

The Ruston City Judge's Office 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 the LLA's SAUPs for the fiscal period October 1, 2024 through September 30, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

- iii. **Disbursements**, including processing, reviewing, and approving.

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

2) Board (or Finance Committee, if applicable)

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

- i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Not applicable.

- ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds.

Not applicable.

- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Not applicable.

- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Not applicable.

3) Bank Reconciliations

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

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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 us with the required list and representation that it 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 (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies and procedure, then 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 responsible for cash collections do not share cash drawers/registers;

Everyone shares the same cash register or drawer with other employees.

Management's Response: Ruston City Judge's Office only has a very limited number of employees involved with cash collections each day. One cash drawer is used with each transaction supported by pre-numbered receipts. At least two employees reconcile the receipts and the cash drawer each day.

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

No exceptions were found as a result of this procedure.

iii. Each employee responsible for collecting cash is not also 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; and

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (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.

No exceptions were found as a result of this procedures.

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

No exceptions were found as a result of this procedure.

iii. Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions were found as a result of this procedure.

- 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 or drawer).

No exceptions were found as a result of this procedure.

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

No exceptions were found as a result of this procedure.

5) Non-Payroll Disbursements (excluding card purchases, 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).

Testing not required under LLA's 2-year testing cycle exemption.

- B. For each location selected under procedure #5A 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, then 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 or making the purchase;

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

- 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;

Testing not required under LLA's 2-year testing cycle exemption.

- 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; and

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transactions 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 that deliverables included on the invoice were received by the entity, and

Testing not required under LLA's 2-year testing cycle exemption.

- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

Testing not required under LLA's 2-year testing cycle exemption.

- 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.

Testing not required under LLA's 2-year testing cycle exemption.

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

- A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Testing not required under LLA's 2-year testing cycle exemption.

- B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., itemized receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder; and

Testing not required under LLA's 2-year testing cycle exemption.

- ii. Observe that finance charges and late fees were not assessed on the selected statements.

Testing not required under LLA's 2-year testing cycle exemption.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as "missing receipt statement" that is subject to increased scrutiny.

Testing not required under LLA's 2-year testing cycle exemption.

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

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

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) or the U.S. General Services Administration (www.gsa.gov);

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

8) Contracts

A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;

Testing not required under LLA's 2-year testing cycle exemption.

- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

Testing not required under LLA's 2-year testing cycle exemption.

- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

Testing not required under LLA's 2-year testing cycle exemption.

- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Testing not required under LLA's 2-year testing cycle exemption.

9) Payroll and Personnel

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

Testing not required under LLA's 2-year testing cycle exemption.

- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:

- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);

Testing not required under LLA's 2-year testing cycle exemption.

- ii. Observe whether supervisors approved the attendance and leave of the selected employee or officials;

Testing not required under LLA's 2-year testing cycle exemption.

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
Testing not required under LLA's 2-year testing cycle exemption.
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
Testing not required under LLA's 2-year testing cycle exemption.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.
Testing not required under LLA's 2-year testing cycle exemption.

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.
Not applicable.
- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).
Not applicable.

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
Testing not required under LLA's 2-year testing cycle exemption.
- B. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.
Testing not required under LLA's 2-year testing cycle exemption.

13) Information Technology Disaster Recovery/Business Continuity

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

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

- D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Testing not required under LLA's 2-year testing cycle exemption.

- E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 -- completed the training; and
- Hired on or after June 9, 2020 -- completed the training within 30 days of initial service or employment.

Testing not required under LLA's 2-year testing cycle exemption.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Testing not required under LLA's 2-year testing cycle exemption.

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

Testing not required under LLA's 2-year testing cycle exemption.

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344:

- i. Number and percentage of public servants in the agency who have completed the training requirements;

Testing not required under LLA's 2-year testing cycle exemption.

- ii. Number of sexual harassment complaints received by the agency;

Testing not required under LLA's 2-year testing cycle exemption.

- iii. Number of complaints which resulted in a finding that sexual harassment occurred;

Testing not required under LLA's 2-year testing cycle exemption.

- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

Testing not required under LLA's 2-year testing cycle exemption.

- v. Amount of time it took to resolve each complaint.

Testing not required under LLA's 2-year testing cycle exemption.

I was engaged by the Ruston City Judge's Office to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was 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, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of the Ruston City Judge's Office and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my 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.



Don M. McGehee
Certified Public Accountant
March 23, 2026