

**CITY COURT OF
ABBEVILLE, LOUISIANA**

Financial Report

Year Ended December 31, 2025

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Independent Accountant's Review Report

The Honorable Richard J. Putnam, III, Judge
City Court of Abbeville, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of City Court of Abbeville, Louisiana, a component unit of the City of Abbeville, Louisiana, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City Court's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 17 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Information

The State of Louisiana requires that the Schedule of Compensation, Benefits, and Other Payments to Judge and the Schedule of Justice System Funding on pages 19 and 20 be presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana

June 15, 2026

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY COURT OF ABBEVILLE, LOUISIANA

Statement of Net Position
December 31, 2025

ASSETS

Current assets:

Cash and interest-bearing deposits	\$ 112,908
Total current assets	<u>112,908</u>

Noncurrent assets:

Capital assets, net	<u>56,921</u>
Total assets	<u>\$ 169,829</u>

LIABILITIES

Current liabilities:

Due to other agencies	\$ 23,234
Total liabilities	<u>23,234</u>

NET POSITION

Net investment in capital assets	56,921
Unrestricted	<u>89,674</u>
Total net position	<u>\$ 146,595</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Statement of Activities
Year Ended December 31, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue And Changes in Net Position Governmental Activities</u>
Governmental activities:			
General government	\$ 256,558	\$ 331,196	\$ 74,638
	General Revenues:		
	Interest income		<u>1,116</u>
	Change in net position		75,754
	Net position -- beginning		<u>70,841</u>
	Net position -- ending		<u><u>\$ 146,595</u></u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

CITY COURT OF ABBEVILLE, LOUISIANA

Balance Sheet
Governmental Fund
December 31, 2025
(With Comparative Totals as of December 31, 2024)

	<u>2025</u>	<u>2024</u>
ASSETS		
Cash and interest-bearing deposits	\$ 112,908	\$ 68,086
Certificates of deposit	<u>-</u>	<u>37,168</u>
Total assets	<u>\$ 112,908</u>	<u>\$ 105,254</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Due to other agencies	\$ 23,234	\$ 39,060
Total liabilities	<u>23,234</u>	<u>39,060</u>
Fund equity:		
Fund balance -		
Unassigned	<u>89,674</u>	<u>66,194</u>
Total liabilities and fund equity	<u>\$ 112,908</u>	<u>\$ 105,254</u>
Reconciliation of the Governmental Funds balance sheet to the statement of net position:		
Total fund balance for governmental funds	\$ 89,674	\$ 66,194
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds	<u>56,921</u>	<u>4,647</u>
Net position of governmental activities	<u>\$ 146,595</u>	<u>\$ 70,841</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund

Year Ended December 31, 2025

(With Comparative Totals for the Year Ended December 31, 2024)

	2025	2024
Revenues:		
Court costs	\$ 269,020	\$ 158,327
Fines	62,175	46,518
Interest	1,116	1,284
Total revenues	<u>332,311</u>	<u>206,129</u>
Expenditures:		
Current -		
Salaries and payroll taxes	35,760	35,260
Conferences and meetings	3,566	4,695
Office expenses	9,903	3,873
Telephone	5,422	4,527
Professional fees	14,500	9,725
Miscellaneous	4,475	9,415
Dues and subscriptions	10,621	14,083
Bank Charges	72	72
Court costs -		
Indigent defender's board	34,180	22,779
City Marshall - fees	32,590	25,439
City Marshall - holding facility	2	30
Louisiana commission on law enforcement	1,608	1,125
City of Abbeville - witness fees	3,116	2,548
City of Abbeville - intoxilizer fees	81	76
Acadiana crime lab	23,226	16,523
Vermilion parish district attorney	613	1,047
Case information systems	2,201	1,519
Louisiana rehab services - HSCI	910	605
Supreme court	359	240
Judicial building fund	11,591	8,999
Crime Stoppers	1,402	918
Court fines -		
City of Abbeville	55,813	46,428
Vermilion Parish Police Jury	218	90
Equipment	56,602	-
Total expenditures	<u>308,831</u>	<u>210,016</u>
Excess (Deficiency) of revenues over expenditures	23,480	(3,899)
Fund balance, beginning	66,194	70,090
Fund balance, ending	<u>\$ 89,674</u>	<u>\$ 66,194</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance
Of the Governmental Fund to the Statement of Activities
Year Ended December 31, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

	<u>2025</u>	<u>2024</u>
Net change in fund balance - governmental fund	\$ 23,480	\$ (3,899)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense -		
- Capital outlay expenditures	56,602	-
- Depreciation expense	<u>(4,329)</u>	<u>(1,597)</u>
Change in net position of governmental activities	<u>\$ 75,754</u>	<u>\$ (5,495)</u>

See accompanying notes and independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court of Abbeville, Louisiana (City Court) was created under Louisiana Revised Statute 13:1872 as a political subdivision of the State of Louisiana. The Court operates under the control of the City Judge, an elected official serving a term of six years.

The accounting and reporting policies of the City Court conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statute 24:517 and to the guides set forth in the *Louisiana Government Audit Guide* and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies:

Financial Reporting Entity

This report includes all funds which are controlled by or dependent upon the City Court Judge. City Court is a component of a financial reporting entity with the City of Abbeville, Louisiana being the primary government.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the activities of the government. Both the government-wide and fund financial statements categorize primary activities as governmental.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Items not properly included among program revenues are reported as *general revenues*.

A separate financial statement is provided for the governmental fund.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows.

Government fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or as soon enough thereafter to pay liabilities for the current period. For this purpose, the government considers revenues to be *available* if they are collectible within the current period or soon enough thereafter, within 60 days of the end of the current fiscal period, to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

City Court of Abbeville, Louisiana has the following fund type:

Governmental Fund –

The focus of the governmental fund's measurement (in the fund statement) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental fund of City Court:

General Fund

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

Capital Assets

All capital assets purchased or acquired are reported at historical cost or estimated historical cost. 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:

Equipment	5-10 years
Furniture and fixtures	7-10 years

Fund Equity – Fund Financial Statements

Governmental fund equity is classified as fund balance. City Court has implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of resources are either:
 - Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Imposed by law through constitutional provisions or enabling legislation. The Court did not have any restricted resources as of year-end.
- Committed: This classification includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution) of the City Court Judge, which is the entity's highest level of decision-making authority. These amounts cannot be used for any other purposes unless the Judge removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The Court did not have any committed resources as of year-end.
- Assigned: This classification includes amounts that are constrained by City Court's intent to be used for a specific purpose but are neither restricted nor committed. This intent should be expressed by City Court. The Court did not have any assigned resources as of year-end.
- Unassigned: This classification is the residual fund balance of the General Fund. It also represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

When fund balance resources are available for a specific purpose in multiple classifications, City Court will generally use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, City Court reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

Budgetary Practices

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted and as finally amended by the City Court Judge.

Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

Salaries and Compensated Absences

Salaries include amounts paid for part-time office staff, as well as monthly payments to the Clerk of Court and other full-time employees. Salaries do not include amounts paid to the City Judge, City Marshall, nor the regular salaries of the Clerk of Court and other full-time employees, which are paid by the Vermilion Parish Police Jury and the City of Abbeville.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Employee benefits such as retirement, health insurance and compensated absences are also provided by the City of Abbeville. No liability has been accrued for compensated absences since the City Court is not responsible for those costs.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by City Court.

Use of Estimates

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

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

Leases

The City Court applies the provisions of Governmental Accounting Standards Board (GASB) issues statement No. 87, *Leases*. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the foundational principle that leases are financings of the right to use an underlying asset.

The application of GASB Statement No. 87 did not result in the recognition of right-of-use assets or operating lease liabilities due to the absence of lease contracts with the City Court.

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS

Under state law, the City Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The City Court does not have a policy for custodial credit risk.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 2 CASH AND INTEREST-BEARING DEPOSITS (Continued)

At December 31, 2025, the City Court had cash and interest-bearing deposits (book balances) totaling \$112,908 as follows:

Cash on hand	\$ 100
General Fund - Criminal account	67,773
General Fund - Special account	23,234
General Fund - Judicial Building Fund	<u>21,801</u>
Total	<u>\$ 112,908</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

Deposit balances (bank balances) at December 31, 2025, are secured as follows:

Bank balances	<u>\$ 112,808</u>
Federal deposit insurance	250,000
Pledged securities (Category 3)	<u>200,422</u>
	<u>450,422</u>
Excess FDIC insurance and pledged securities	<u>\$ 337,614</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in City Court's name. Even though the pledged securities are considered uncollateralized (Category 3), state law imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by City Court that the fiscal agent has failed to pay deposited funds upon demand.

CITY COURT OF ABBEVILLE, LOUISIANA

Notes to the Financial Statements

NOTE 3 UNEARNED REVENUE

The City Court has instituted a policy to accept partial payments of court costs and fines. Prior to this, a sentenced individual was required to pay the assessed court costs and fines in full or serve time in jail. Due to the shortage and cost of jail facilities it was decided that a series of partial payments would be accepted until the complete court assessed fine was paid out. Collections of partial payments are deposited into a separate checking account called the "special account". The balance in this cash account at December 31, 2025 was \$23,234 consisting of \$23,234 to be disbursed to various governmental agencies, and \$125 representing accumulated interest earnings that have not yet been transferred to the criminal account.

NOTE 4 CAPITAL ASSETS

	Balance December 31, 2024	Additions	Deletions	Balance December 31, 2025
Capital Asset Cost:				
Equipment	\$ 76,765	\$ 56,602	\$ -	\$ 133,367
Furniture and fixtures	<u>28,837</u>	<u>-</u>	<u>-</u>	<u>28,837</u>
	<u>\$ 105,601</u>	<u>\$ 56,602</u>	<u>\$ -</u>	<u>\$ 162,203</u>
Accumulated Depreciation:				
Equipment	\$ 72,116	\$ 4,329	\$ -	\$ 76,445
Furniture and fixtures	<u>28,837</u>	<u>-</u>	<u>-</u>	<u>28,837</u>
	<u>\$ 100,953</u>	<u>\$ 4,329</u>	<u>\$ -</u>	<u>\$ 105,282</u>
Net Capital Assets	<u>\$ 4,648</u>	<u>\$ 52,273</u>	<u>\$ -</u>	<u>\$ 56,921</u>

NOTE 5 SUBSEQUENT EVENTS

The City Court has evaluated subsequent events through June 15, 2025, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY COURT OF ABBEVILLE, LOUISIANA
General Fund

Budgetary Comparison Schedule
Year Ended December 31, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
Revenues:				
Court costs	\$203,400	\$255,635	\$ 269,020	\$ 13,385
Fines	50,500	61,930	62,175	245
Interest	525	96	1,116	1,020
Total revenues	<u>254,425</u>	<u>317,660</u>	<u>332,311</u>	<u>14,651</u>
Expenditures:				
Current -				
Salaries and payroll taxes	60,000	47,926	35,760	12,166
Conferences and meetings	6,000	3,566	3,566	(0)
Office expenses	5,000	6,931	9,903	(2,972)
Telephone	4,000	5,422	5,422	0
Professional fees	9,000	14,500	14,500	-
Miscellaneous	500	3,176	4,475	(1,299)
Repair and maintenance	-	-	-	-
Dues and subscriptions	11,000	10,551	10,621	(70)
Bank Charges	-	-	72	(72)
Court costs -				
Indigent defender's board	24,500	37,926	34,180	3,746
City Marshall - Fees	30,500	36,162	32,590	3,572
City Marshall - Holding facility	40	2	2	-
Louisiana commission on law enforcement	1,000	1,784	1,608	176
City of Abbeville - Witness fees	3,500	3,457	3,116	341
City of Abbeville - Intoxilizer fees	50	90	81	9
Acadiana crime lab	12,300	25,772	23,226	2,546
Vermilion Parish District Attorney	900	620	613	7
Case management information systems	1,500	2,442	2,201	241
Louisiana rehab services - HSCI	450	1,007	910	97
Supreme court	360	398	359	39
Judicial Bldg Fund	10,500	12,861	11,591	1,270
Crime Stoppers	1,200	1,556	1,402	154
Court fines -				
City of Abbeville	50,500	61,930	55,813	6,117
Vermilion Parish Police Jury	120	-	218	(218)
Capital outlay -				
Equipment	<u>14,120</u>	<u>37,781</u>	<u>56,602</u>	<u>(18,822)</u>
Total expenditures	<u>247,040</u>	<u>315,857</u>	<u>308,831</u>	<u>7,026</u>
Excess (deficiency) of revenues over expenditures	7,385	1,803	23,480	21,677
Fund balance, beginning	<u>66,194</u>	<u>66,194</u>	<u>66,194</u>	<u>-</u>
Fund balance, ending	<u>\$ 73,579</u>	<u>\$ 67,997</u>	<u>\$ 89,674</u>	<u>\$ 21,677</u>

See independent accountant's review report.

OTHER SUPPLEMENTARY INFORMATION

CITY COURT OF ABBEVILLE, LOUISIANA

Schedule of Compensation, Benefits and Other Payments to Judge
Year Ended December 31, 2025

Richard J. Putnam, III, Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 105,814
Benefits- Health Insurance	2,789
Benefits- Retirement	28,247

See independent accountant's review report.

CITY COURT OF ABBEVILLE, LOUISIANA
General Fund

Schedule Justice System Funding – Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Session
Cash Basis Presentation
Year Ended December 31, 2025

**Justice System Funding Schedule - Collecting/Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session**

	First Six Month Period Ended 06/30/25	Second Six Month Period Ended 12/31/25
Beginning Balance of Amounts Collected	\$ 68,086	\$ 103,856
Add: Collections		
Criminal Court Costs/Fees	37,390	55,019
Criminal Fines - Contempt	16,755	8,065
Criminal Fines - Other	62,452	74,770
Restitution	295	-
Interest Earnings on Collected Balances	76	102
Other	3,050	49
Subtotal Collections	<u>120,017</u>	<u>138,005</u>
Less: Disbursements To Governments & Nonprofits		
Indigent Defender Board, Criminal Court Costs/Fees	13,193	20,986
City Marshall-Fees, Criminal Court Costs/Fees	13,182	19,319
La Commission on Law Enforcement, Criminal Court Costs/Fees	663	944
City of Abbeville-Witness Fees, Criminal Court Costs/Fees	1,249	1,867
City of Abbeville-Intoxillizer Fees, Criminal Court Costs/Fees	-	81
City of Abbeville, Court Fines	23,102	32,712
Acadiana Crime Lab, Criminal Court Costs/Fees	9,175	14,051
Vermilion Parish District Attorney, Criminal Court Costs/Fees	406	206
Vermilion Parish Police Jury, Court Fines	-	221
Case Mgmt. Info Systems, Criminal Court Costs/Fees	855	1,345
Supreme Court, Criminal Court Costs/Fees	139	219
La Rehab Services-HSCI, Criminal Court Costs/Fees	372	535
Abbeville Holding Facility, Criminal Court Costs/Fees	2	-
Crime Stoppers, Criminal Court Costs/Fees	536	866
Judicial Building Fund, Criminal Court Costs/Fees	4,482	7,110
Less: Amounts Retained by Collecting Agency		
Amounts "Self-Disbursed" to Collecting Agency - Criminal Fines - Other	16,892	28,491
Subtotal Disbursements/Retainage	<u>84,247</u>	<u>128,953</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>\$ 103,856</u>	<u>\$ 112,908</u>
Ending Balance "Partial Payments" Collected but not Disbursed	<u>\$ 30,647</u>	<u>\$ 23,234</u>

See independent accountant's review report.

SUPPLEMENTAL INFORMATION



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Independent Accountant's Report
on Applying Agreed-Upon Procedures

To the Honorable Richard J. Putnam, III, Judge
City Court of Abbeville, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of City Court of Abbeville, Louisiana and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about City Court of Abbeville's compliance with certain laws and regulations during the year ended December 31, 2025 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$250,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures made during the year ended December 31, 2025, for materials and supplies exceeding \$30,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and one amendment.

6. Trace the budget adoption and amendments to the minute book.

The City Court of Abbeville is not required to keep minutes.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues for the year ended December 31, 2025 were within the range allowable by budget law.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

We examined supporting documentation for each of the six selected disbursements and found that each disbursement was properly coded by fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the proper authorities.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The City Court of Abbeville had no requirements under the open meetings law.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees that may constitute bonuses, advance, or gifts.

We inspected payroll records and minutes for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of City Court of Abbeville, Louisiana and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Darnall, Sikes & Frederick

A Corporation of Certified Public Accountants

Abbeville, Louisiana

June 15, 2026

CITY COURT OF ABBEVILLE, LOUISIANA

Schedule of Prior Year Findings
Year Ended December 31, 2025

This section not applicable for year ended December 31, 2025.

CITY COURT OF ABBEVILLE, LOUISIANA

Schedule of Findings
Year Ended December 31, 2025

This section not applicable for year ended December 31, 2025.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

6/10/2026 (Date Transmitted)

Darnall Sikes & Frederick (CPA Firm Name)

P.O. Box 727 (CPA Firm Address)

Abbeville, LA 70510-0727 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 12/31/2025 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes ☒ No ☐ N/A ☐

Code of Ethics for Public Officials and Public Employees

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

Budgeting

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

Yes ☒ No ☐ N/A ☐

Accounting and Reporting

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

Meetings

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

Yes ☐ No ☐ N/A ☒

Debt

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

Yes ☒ No ☐ N/A ☐

Advances and Bonuses

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

Yes ☒ No ☐ N/A ☐

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ☒ No ☐ N/A ☐

General

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws

and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

 Clerk 6/10/2026 Date

 Judge 6/10/2026 Date