

**BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana**

Financial Report

Year Ended December 31, 2024

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# Champagne & Company, LLC

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### INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Honorable Randy P. Angelle, Judge  
Breaux Bridge City Court  
(St. Martin Parish Ward Four Court)  
Breaux Bridge, Louisiana

We have reviewed the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Breaux Bridge City Court, a component unit of the City of Breaux Bridge, Louisiana, as of and for the year ended December 31, 2024, 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 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 the financial statements that are free from material misstatement whether due to fraud or error.

#### **Accountants' 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 to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

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

#### **Accountants' 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.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of employer's share of net pension liability, schedule of employer contributions, and notes to the required supplementary information on pages 36 through 39 be presented to supplement the basic financial statements. Such 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. Such information is the responsibility of the management of the Breaux Bridge City Court. We have not audited, reviewed, or compiled the required supplementary information, and we do not express an opinion, a conclusion, nor provide any assurance on it.

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

## **Other Supplementary Information**

The supplementary information included the Justice System Funding Schedule - Collecting/Disbursing Entity which was created by Act 87 of the Louisiana 2020 Regular Legislative Session. This schedule is presented only for additional analysis purposes and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information in order for it to be in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:515.2 and the Louisiana Legislative Auditor. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

## **Change in Accounting Principle**

As discussed in Note 9 to the financial statements, in 2024, the City Court adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*.

## ***Champagne & Company, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana  
June 20, 2025

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Statement of Net Position  
December 31, 2024

|                                       | <u>Governmental<br/>Activities</u> |
|---------------------------------------|------------------------------------|
| <b>ASSETS</b>                         |                                    |
| Current assets:                       |                                    |
| Cash - Unrestricted                   | \$ 243,180                         |
| Prepaid expenses                      | <u>3,879</u>                       |
| Total current assets                  | <u>247,059</u>                     |
| Noncurrent assets:                    |                                    |
| Capital assets:                       |                                    |
| Depreciable, net                      | 72,581                             |
| Restricted cash                       | <u>5,544</u>                       |
| Total noncurrent assets               | <u>78,125</u>                      |
| Total assets                          | <u>325,184</u>                     |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |                                    |
| Deferred amount on pension            | <u>14,229</u>                      |
| <b>LIABILITIES</b>                    |                                    |
| Current liabilities:                  |                                    |
| Due to other governmental agencies    | 20,803                             |
| Noncurrent liabilities:               |                                    |
| Net pension liability                 | <u>121,599</u>                     |
| Total liabilities                     | <u>142,402</u>                     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                                    |
| Deferred amount on pension            | <u>22,230</u>                      |
| <b>NET POSITION</b>                   |                                    |
| Net investment in capital assets      | 72,581                             |
| Restricted                            | 5,544                              |
| Unrestricted                          | <u>96,656</u>                      |
| Total net position                    | <u>\$ 174,781</u>                  |

See accompanying notes and independent accountants' review report.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Statement of Activities  
Year Ended December 31, 2024

|                               | <u>Governmental<br/>Activities</u> |
|-------------------------------|------------------------------------|
| Judiciary expenses:           |                                    |
| Computer expense              | 21,719                             |
| Depreciation expense          | 31,992                             |
| <i>Drug test expense</i>      | 356                                |
| Dues and seminars             | 2,021                              |
| Miscellaneous                 | 9,767                              |
| Probation fees                | 22,450                             |
| Repairs & maintenance         | 2,259                              |
| Salaries and payroll taxes    | 56,778                             |
| Insurance                     | 11,917                             |
| Net pension expense           | 81,501                             |
| Supplies                      | 1,417                              |
| Witness fees                  | 950                                |
| <i>Total expenses</i>         | <u>243,127</u>                     |
| Program revenues:             |                                    |
| Court costs received          | 54,869                             |
| Probation income              | 10,212                             |
| <i>Total program revenues</i> | <u>65,081</u>                      |
| Net program expense           | <u>(178,046)</u>                   |
| General revenues:             |                                    |
| Intergovernmental             | 74,369                             |
| Interest income               | 9,592                              |
| Miscellaneous                 | 23,720                             |
| <i>Total general revenues</i> | <u>107,681</u>                     |
| Change in net position        | (70,365)                           |
| Beginning net position        | <u>245,146</u>                     |
| Ending net position           | <u>\$ 174,781</u>                  |

See accompanying notes and independent accountants' review report.

**FUND FINANCIAL STATEMENTS (FFS)**

## **FUND DESCRIPTION - MAJOR FUND**

### **MAJOR FUND**

#### **General Fund**

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Balance Sheet - Governmental Fund  
General Fund  
December 31, 2024

ASSETS

|                     |                   |
|---------------------|-------------------|
| Cash - restricted   | \$ 5,544          |
| Cash - unrestricted | 243,180           |
| Prepaid expenses    | <u>3,879</u>      |
| Total assets        | <u>\$ 252,603</u> |

LIABILITIES AND FUND BALANCE

|                                    |                   |
|------------------------------------|-------------------|
| Liabilities:                       |                   |
| Due to other governmental agencies | <u>20,803</u>     |
| Total liabilities                  | <u>20,803</u>     |
| Fund balance:                      |                   |
| Nonspendable                       | 3,879             |
| Restricted                         | 5,544             |
| Unassigned                         | <u>222,377</u>    |
| Total fund balance                 | <u>231,800</u>    |
| Total liabilities and fund balance | <u>\$ 252,603</u> |

See accompanying notes and independent accountants' review report.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
December 31, 2024

|  |                   |
|--|-------------------|
| Total fund balance for governmental funds at December 31, 2024   | \$ 231,800        |
| Total net position reported for governmental activities in the statement of net position is different because:                                     |                   |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of: |                   |
| Equipment, net of \$89,300 accumulated depreciation  | 72,581            |
| The deferred outflows of expenditures are not a use of current resources, and therefore, are not reported in the funds:                            |                   |
| Pension plan   | 14,229            |
| General long-term debt of governmental activities is not payable from current resources, and therefore, not reported in the funds. This debt is:   |                   |
| Net pension liability  | (121,599)         |
| The deferred inflows of contributions are not available resources, and therefore, are not reported in the funds:                                   |                   |
| Pension plan   | <u>(22,230)</u>   |
| Total net position of governmental activities at December 31, 2024   | <u>\$ 174,781</u> |

See accompanying notes and independent accountants' review report.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
Governmental Fund  
General Fund  
Year Ended December 31, 2024

|                              |                   |
|------------------------------|-------------------|
| Revenues:                    |                   |
| Court costs received         | \$ 54,869         |
| Probation income             | 10,212            |
| Intergovernmental revenues - |                   |
| Local governments            | 74,369            |
| Interest income              | 9,592             |
| Miscellaneous                | <u>23,045</u>     |
| Total revenues               | <u>172,087</u>    |
| Expenditures:                |                   |
| Current -                    |                   |
| Computer expense             | 21,719            |
| Drug test expense            | 356               |
| Dues and seminars            | 2,021             |
| Miscellaneous                | 9,767             |
| Probation fees               | 22,450            |
| Repairs & maintenance        | 2,259             |
| Retirement                   | 24,187            |
| Salaries and payroll taxes   | 56,778            |
| Insurance                    | 11,917            |
| Supplies                     | 1,417             |
| Witness fees                 | 950               |
| Capital outlay               | <u>2,098</u>      |
| Total expenditures           | <u>155,919</u>    |
| Net change in fund balance   | 16,168            |
| Fund balance, beginning      | <u>215,632</u>    |
| Fund balance, ending         | <u>\$ 231,800</u> |

See accompanying notes and independent accountants' review report.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, 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, 2024

|   |                 |                 |
|---|-----------------|-----------------|
| Total net change in fund balance for the year ended December 31, 2024 per<br>Statement of Revenues, Expenditures and Changes in Fund Balance  | \$              | 16,168          |
| <br>The change in net position reported for governmental activities in the<br>statement of activities is different because:   |                 |                 |
| <br>Governmental funds report capital outlays as expenditures. However,<br>in the statement of activities, the cost of those assets is allocated over<br>their estimated useful lives and reported as depreciation expense. |                 |                 |
| Capital outlay which is considered expenditures on Statement<br>of Revenues, Expenditures, and Changes in Fund Balance  | \$              | 2,098           |
| Depreciation expense for the year ended December 31, 2024   | <u>(31,992)</u> | (29,894)        |
| <br>Expenses not requiring the use of current financial resources and<br>therefore, are not reported as expenditures in the governmental funds:   |                 |                 |
| Net change in net pension liability and related deferreds   |                 | <u>(56,639)</u> |
| Total change in net position at December 31, 2024 per Statement of Activities   | \$              | <u>(70,365)</u> |

See accompanying notes and independent accountants' review report.

## **FUND DESCRIPTION - NONMAJOR FUND**

### **FIDUCIARY FUNDS - CUSTODIAL FUNDS**

A custodial fund is used to account for assets held by the City Court in a trustee capacity or as an agent for individuals, other governments, and/or other funds.

#### **Civil Fund -**

The Civil Fund is used to account for advanced court costs on suits filed by litigants which are accounted for on the computer system. The advances are refundable to the litigants after all costs have been paid.

#### **Criminal / Traffic Bond Fund -**

The Criminal / Traffic Bond Fund is used to account for bonds posted by defendants prior to trial. The bonds are refundable to the defendants/sureties upon the defendant attending court.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
BreauX Bridge, Louisiana

Statement of Fiduciary Net Position - Fiduciary Funds  
December 31, 2024

|  | <u>Custodial Funds</u> |
|--|------------------------|
| Assets                                   |                        |
| Cash                                     | \$ 41,356              |
| <br>                                     |                        |
| Total assets                             | <u>\$ 41,356</u>       |
| <br>                                     |                        |
| Liabilities                              | <u>-</u>               |
| <br>                                     |                        |
| Net Position                             |                        |
| Restricted for:                          |                        |
| Individuals, sureties, and organizations | <u>\$ 41,356</u>       |

See accompanying notes and independent accountants' review report.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Statement of Changes in Fiduciary Net Position - Fiduciary Funds  
Year Ended December 31, 2024

|                                     | <u>Custodial Funds</u> |
|-------------------------------------|------------------------|
| <b>ADDITIONS</b>                    |                        |
| Investment earnings:                |                        |
| Interest                            | \$ 2,503               |
| Advanced court costs from litigants | 115,253                |
| Bonds                               | 18,743                 |
| Total additions                     | 136,499                |
| <b>DEDUCTIONS</b>                   |                        |
| Court costs paid to others          | 119,637                |
| Bond refunds                        | 5,433                  |
| Total deductions                    | 125,070                |
| Change in fiduciary net position    | 11,429                 |
| Net position-beginning              | 29,927                 |
| Net position-ending                 | \$ 41,356              |

See accompanying notes and independent accountants' review report.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The Breaux Bridge 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 accompanying financial statements of the Breaux Bridge City Court have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

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 the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

This report includes all funds and account groups, which are controlled by, or dependent on the City Court Judge. Control by or dependence on the Breaux Bridge City Court was determined on the basis of general oversight responsibility. Governmental Accounting Standards Board (GASB) Statement No. 61 defines the financial reporting entity as a combination of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This standard is effective for financial statements for periods beginning after December 15, 1992. Breaux Bridge City Court (City Court) is a component unit of the City of Breaux Bridge, Louisiana. The Notes to Basic Financial Statements of the City of Breaux Bridge identify the City Court as a component unit; however, the City of Breaux Bridge does not present the financial information of the City Court.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity, except the fiduciary funds. The City Court has no business-type activities.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Notes to Basic Financial Statements (Continued)

The statement of activities presents a comparison between program revenues of the City Court and the cost of the function. Program revenues are derived directly from City Court users as a fee for services. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the City Court are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. *Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.* The minimum number of funds is maintained consistent with legal and managerial requirements.

The funds of the City Court are classified as governmental. The emphasis on fund financial statements is on the major governmental fund, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

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

The major fund of the City Court is described below:

Governmental Fund -

General Fund

The General Fund is the general operating fund of the City Court. It is used to account for all financial resources except those required to be accounted for in the Fiduciary Fund and appropriations by other governmental bodies on behalf of the City Court.

The Parish of St. Martin and the City of Breaux Bridge maintain individual accounting records for City Court expenditures financed by their individual appropriations and report such expenditures in their respective financial statements.

The following funds are nonmajor fiduciary funds:

Fiduciary Funds

A fiduciary fund is used to report assets held in a trustee or custodial capacity for others and therefore not available to support City Court programs. The City Court has adopted GASBS No. 84 for the reporting and classification of its fiduciary activities.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to Basic Financial Statements (Continued)

Fiduciary reporting focus is on net position and changes in net position and are reported using the accrual basis of accounting.

The City Court's fiduciary funds are presented in the fiduciary fund financial statements by type (custodial). Because by definition these assets are being held for the benefit of a third party (litigants and/or sureties) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The funds accounted for in this category for the City Court are custodial funds. The Civil Fund is used to account for advanced court costs on suits filed by litigants. The Criminal / Traffic Bond Fund is used to account for bonds posted by defendants prior to trial.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental 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 soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Notes to Basic Financial Statements (Continued)

Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the City Court's policy to use restricted resources first, then unrestricted resources as they are needed.

Fiduciary funds do not involve measurement of results of operations. They are accounted for using the modified accrual basis of accounting.

*D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity*

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the City Court.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities' column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The City Court maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

|                                   |            |
|-----------------------------------|------------|
| Furniture, fixtures and equipment | 5-10 years |
|-----------------------------------|------------|

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

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

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to Basic Financial Statements (Continued)

from the delayed recognition of expenditures or revenues, respectively.

Equity Classifications

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

- a. Investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Constraints may be placed on the use, either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – Net amounts of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in either of the other two categories of net position.

In the fund statements, governmental fund equity is classified as fund balance. As such, fund balance of the governmental fund is classified as follows:

*Nonspendable* – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

*Restricted* – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

*Committed* – amounts that can be used only for specific purposes determined by a formal action of the City Judge. The City Judge is the highest level of decision-making authority for the City Court. Commitments may be established, modified, or rescinded only through actions approved by the City Judge.

*Assigned* – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the City Court's adopted policy, only the City Judge may assign amounts for specific purposes.

*Unassigned* – all other spendable amounts.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

*Notes to Basic Financial Statements (Continued)*

As of December 31, 2024, fund balance is composed of the following:

|                             | General<br>Fund |
|-----------------------------|-----------------|
| Nonspendable                | 3,879           |
| Restricted:<br>Witness Fees | 5,544           |
| Committed                   | -               |
| Assigned                    | -               |
| Unassigned                  | 222,377         |
| Total fund balance          | \$ 231,800      |

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City Court considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balance is available, the City Court considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Judge has provided otherwise in his commitment or assignment actions.

E. Revenues and Expenses

Program Revenues

Program revenues included in the Statement of Activities are derived directly from the program itself. Program revenues reduce the cost of the function to be financed from the City Court's general revenues.

Revenues

Intergovernmental revenues are recorded when the City Court is entitled to the funds.

In general, grants received by the City Court are reimbursable type grants, and revenues are recognized as earned when the expenditures to be reimbursed have been incurred and when the funds are considered available.

Expenditures

The City Court's primary expenditures include salaries and related benefits and probation fees which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are recorded as expenditures at the time purchased.

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Notes to Basic Financial Statements (Continued)

F. 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(2) Cash and Interest-Bearing Deposits

Under state law, the City Court may deposit funds within a fiscal agent 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. At December 31, 2024, the City Court has cash (book balances) totaling \$290,080 of which \$41,356 is attributable to fiduciary funds, which is not presented in the statement of net position.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the City Court's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. 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 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, 2024 are secured as follows:

|   |                   |
|---|-------------------|
| Bank balances   | \$ <u>306,859</u> |
| At December 31, 2024 the deposits are secured as follows: |                   |
| Federal deposit insurance                                 | 250,000           |
| Pledged securities  | <u>56,859</u>     |
| Total   | <u>\$ 306,859</u> |

Deposits in the amount of \$56,859 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institution's trust department, but not in the City Court's name. The City Court does not have a policy for custodial credit risk.

Cash - restricted of \$5,544 is made up of monies reserved for witness fees paid to off duty police officers. The monies are held in the bank account of the General Fund; however, a separate set of self balancing books are maintained by the City Court to account for respective funds.

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Notes to Basic Financial Statements (Continued)

(3) Changes in Capital Assets

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

|                                | Balance<br>01/01/2024 | Additions   | Deletions | Balance<br>12/31/2024 |
|--------------------------------|-----------------------|-------------|-----------|-----------------------|
| Equipment                      | 159,783               | 2,098       | -         | 161,881               |
| Less: accumulated depreciation | (57,308)              | (31,992)    | -         | (89,300)              |
| Capital assets, net            | \$ 102,475            | \$ (29,894) | \$ -      | \$ 72,581             |

(4) Risk Management

The City Court is exposed to risks of loss in the areas of general liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. The City of Breux Bridge, Louisiana's insurance policies cover the City Court. There have been no significant reductions in insurance coverage during the current fiscal year, nor have settlements exceeded insurance coverage for the current or prior two fiscal years.

(5) Expenditures of the Breux Bridge City Court Paid by the City of Breux Bridge

The cost of some expenditures for the operation of the Breux Bridge City Court, as required by statute, is paid by the City of Breux Bridge, Louisiana. These expenditures are not included in the accompanying financial statements.

(6) On-behalf Payments

The City Court recognized \$30,791 as intergovernmental revenue and as an expenditure for on-behalf salary and benefits payments made by the City of Breux Bridge and by the St. Martin Parish Government.

(7) Pension Plan / GASB 68

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS or the System) and additions to / deductions from the Fund's fiduciary net position have been determined on the same basis as they are reported by the fund. 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.

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Notes to Basic Financial Statements (Continued)

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

Summary of Significant Accounting Policies

The System prepares its employer pension schedules in accordance with the Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditures. It also provides methods to calculate participating employer’s proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 – *Financial reporting for Pension Plans – an amendment of GASB Statement No. 25* provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service.

Basis of accounting

The System’s employer pension schedules were prepared using the accrual basis of accounting. Members’ earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member’s earnable compensation is attributed to the employer for which the member is employed as of June 30, 2024.

System employees

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System’s employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan fiduciary net position

Plan fiduciary net position is a significant component of the System’s collective net pension liability. The System’s fiduciary net position was determined using the accrual basis of accounting. The System’s assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System’s investments. Accordingly, actual results may differ from estimated amounts.

Plan Description

The System was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:401, as amended, for eligible state officers, employees, and their beneficiaries. The projection of benefit payments in the calculation of the total

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Notes to Basic Financial Statements (Continued)

pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Retirement benefits

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

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

Act 992 of the 2010 Louisiana Regular Legislative Session changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra

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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.

Members of the Harbor Police Retirement System who were members prior to July 1, 2014, may retire after 25 years of creditable service at any age, 12 years of creditable service at age 55, 20 years of creditable service at age 45, and 10 years of creditable service at age 60. Average compensation for the plan is the member's average annual earned compensation for the highest 36 consecutive months of employment, with a 3.33% accrual rate.

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

Deferred benefits

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

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

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Notes to Basic Financial Statements (Continued)

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.

For members who are in the Harbor Police Plan, the annual DROP Interest Rate is the three-year average (calculated as the compound average of 36 months) investment return of the plan assets for the period ending the June 30th immediately preceding that given date. The average rate so determined is to be reduced by a "contingency" adjustment of 0.5%, but not to below zero. DROP interest is forfeited if member does not cease employment after DROP participation.

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 age 60, 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.

Members of the Harbor Police Retirement System who become disabled may receive a non-line of duty disability benefit after five years or more of credited service. Members age 55 or older may receive a disability benefit equivalent to the regular retirement benefit. Under age 55, the disability benefit is equal to 40% of final average compensation. Line of duty disability benefits are equal to 60% of final average compensation, regardless of years of credited service. If the disability benefit retiree is permanently confined to a wheelchair, or, is an amputee incapable of serving as a law enforcement officer, or is permanently and legally blind, there is no reduction to the benefit if the retiree becomes gainfully employed.

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.

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Notes to Basic Financial Statements (Continued)

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

Non-line of duty survivor benefits of the Harbor Police Retirement System may be received after a minimum of five years of credited service. Survivor benefits paid to a surviving spouse without children are equal to 40% of final average compensation and cease upon remarriage. Surviving spouse with children under 18 benefits are equal to 60% of final average compensation, and cease upon remarriage, and children turning 18. No minimum service credit is required for line of duty survivor benefits which are equal to 60% of final average compensation to surviving spouse, regardless of children. Line of duty survivor benefits cease upon remarriage, and then benefit is paid to children under 18.

Permanent benefit increases / cost-of-living adjustments

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

Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership.

The employer contribution rate as it relates to BreauX Bridge City Court was 45.80% from July 1, 2023 through June 30, 2024, and 40.17% from July 1, 2024 through December 31, 2024. The plan status (open or closed) is dependent upon the hire date.

Legislative Acts Contributions

Legislative Acts Contributions include appropriations by the State Legislature to cover unfunded accrued pension liabilities.

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Notes to Basic Financial Statements (Continued)

Employer Allocations

The schedule of employer allocations reports the required projected employer contributions in addition to the employer allocation percentage. The required projected employer contributions are the basis used to determine the proportionate relationship of each employer to all employers of the System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2025 as compared to the total of all employers' projected contribution effort to the plan for 2025. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2024, by 2025 employers' actuarially required contribution rates. Generally, eligible base compensation was based on the reported base salary from each employer's July contribution report multiplied by twelve. For active members who did not have a July 2024 contribution report or where the July base salary was greater than 115% of the prior fiscal year's annualized earnings, the annualized earnings for the prior fiscal year were used. Annualized earnings are derived using the total earnings for the prior fiscal year and dividing by the portion of the year for which the member was employed by the employer. The portion of the year employed is determined by dividing the actual days employed in the fiscal year by the days in the fiscal year.

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

At December 31, 2024, the City Court reported a liability of \$121,599 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City Court's proportion of the net pension liability was based on a projection of the City Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2024, the City Court's proportion was 0.002240%, which was a decrease of 0.00022% from its proportion measured as of June 30, 2023.

For the year ended December 31, 2024, the City Court recognized pension expense of \$4,160, plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$64,572, which was a pension expense.

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Notes to Basic Financial Statements (Continued)

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

|  | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|--|-----------------------------------|----------------------------------|
| Differences between expected and actual experiences  | \$ -                              | \$ 538                           |
| Changes of assumptions   | 850                               | -                                |
| Net difference between projected an actual earnings on pension plan investments                              | -                                 | 14,498                           |
| Change in proportion and differences between employer contributions and proportionate share of contributions | 1,961                             | 7,194                            |
| Employer contributions subsequent to the measurement date  | 11,418                            | -                                |
| Total  | \$ 14,229                         | \$ 22,230                        |

Deferred outflows of resources of \$11,418 related to pensions resulting from the City Court's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal<br/>Year<br/>Ended</u> |  |             |
|----------------------------------|--|-------------|
| 2025                             |  | \$ (13,951) |
| 2026                             |  | 3,746       |
| 2027                             |  | (5,588)     |
| 2028                             |  | (3,626)     |
|                                  |  | \$ (19,419) |

Contributions – Proportionate Share

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the Schedule of Pension Amount by Employer due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

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Notes to Basic Financial Statements (Continued)

Changes in the employer’s proportionate share of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date are recognized in employer’s pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the Schedule of Pension Amounts by Employer.

Actuarial Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees’ past periods of services, less the amount of the pension plan’s fiduciary net position.

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

|                       |                  |
|-----------------------|------------------|
| Valuation Date        | June 30, 2024    |
| Actuarial Cost Method | Entry Age Normal |

Actuarial Assumptions

|   |  |
|---|--|
| Expected Remaining Service Lives        | 2 years  |
| Investment Rate of Returns              | 7.25% per annum, net of investment expenses  |
| Inflation Rate                          | 2.4% per annum   |
| Mortality                               | Nondisabled members: The PubG-2010 Healthy Retiree on a fully generational basis by Morality Improvement Scale MP-2021.  |
| 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 Judges are 2.4%-4.8%.  |
| 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. |

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The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.15% for 2024. Best estimate of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2024 are summarized in the following table:

| Expected Long Term Real Rates of Return |       |
|---|-------|
| Asset Class                             | 2024  |
| Cash                                    | 0.76% |
| Domestic Equity                         | 4.29% |
| International Equity                    | 5.22% |
| Domestic Fixed Income                   | 2.04% |
| International Fixed Income              | 5.24% |
| Alternative Investments                 | 8.19% |
| Total Fund                              | 5.61% |

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

Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.25%, as well as what the employers' 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.

|   | Changes in discount rate |                                   |                        |
|---|--------------------------|-----------------------------------|------------------------|
|   | 1.0% Decrease<br>6.25%   | Current<br>Discount Rate<br>7.25% | 1.0% Increase<br>8.25% |
| Employer's proportionate share of the net pension liability | \$ 167,924               | \$ 121,599                        | \$ 82,232              |

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Change in Net Pension Liability

The changes in net pension liability for the year ended December 31, 2024 were recognized in the current reporting period except as follows:

- a. Differences between Expected and Actual Experience - Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight- line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources in the amount of \$538 as of December 31, 2024.
- b. Changes of Assumptions: Changes of assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes of assumptions or other inputs resulted in a deferred outflow of resources in the amount of \$850 as of December 31, 2024.
- c. Differences between Projected and Actual Investment Earnings - Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred inflow of resources in the amount of \$14,498 as of December 31, 2024.
- d. Change in proportion – Changes in the employer’s proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in the employer’s pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The change in proportion resulted in a deferred outflow of resources in the amount of \$1,961 and a deferred inflow of resources in the amount of \$7,194 as of December 31, 2024.

Retirement System Audit Reports

The System has issued a stand-alone audit report on their financial statements for the year ended June 30, 2024. Access to the report can be found on the Louisiana Legislative Auditor’s website, [www.la.gov](http://www.la.gov) and the System’s website, <http://www.lasersonline.org/site.php>.

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(8) Act 706 – Schedule of Compensation, Reimbursements, Benefits and Other Payments to Entity Head

Under Act 706, Breaux Bridge City Court is required to disclose the compensation, reimbursements, benefits, and other payments made to the Judge, in which the payments are related to the position. The following is a schedule of payments made to the Judge for the year ended December 31, 2024:

Agency Head Name: Randy Angelle

|                       |               |
|-----------------------|---------------|
| Salary                | \$ 56,778     |
| Benefits - insurance  | 11,917        |
| Benefits - retirement | 24,187        |
| <br>Total             | <br>\$ 92,882 |

Randy Angelle (City Judge) received compensation of \$92,882, which is paid partially by the Breaux Bridge City Court, the City of Breaux Bridge, and St. Martin Parish Government.

(9) New Accounting Pronouncement

In June of 2022, the Governmental Accounting Standards Board issued GASB Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The City Court adopted this standard in the year ended December 31, 2024. The implementation of this standard had no effect on the financial statements for the year ended December 31, 2023. Therefore, there is no restatement of fund balance or net position as a result of the implementation of this standard.

**REQUIRED SUPPLEMENTARY INFORMATION**

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(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Budgetary Comparison Schedule  
For the Year Ended December 31, 2024

|                              | Original<br>Budget | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------|--------------------|-------------------|-------------------|---|
| <b>Revenues:</b>             |                    |                   |                   |   |
| Court costs received         | \$ 30,275          | \$ 53,494         | \$ 54,869         | \$ 1,375  |
| Probation income             | 14,700             | 10,529            | 10,212            | (317)   |
| Intergovernmental revenues - |                    |                   |                   |   |
| Local governments            | 88,000             | 80,975            | 74,369            | (6,606)   |
| Interest income              | 9,400              | 9,402             | 9,592             | 190   |
| Miscellaneous                | 16,390             | 25,975            | 23,045            | (2,930)   |
| Total revenues               | <u>158,765</u>     | <u>180,375</u>    | <u>172,087</u>    | <u>(8,288)</u>  |
| <b>Expenditures:</b>         |                    |                   |                   |   |
| Current -                    |                    |                   |                   |   |
| Computer expense             | 2,500              | 10,076            | 21,719            | (11,643)  |
| Drug test expense            | -                  | -                 | 356               | (356)   |
| Dues and seminars            | 1,300              | 2,050             | 2,021             | 29  |
| Miscellaneous                | 6,800              | 9,847             | 9,767             | 80  |
| Probation fees               | 19,500             | 9,739             | 22,450            | (12,711)  |
| Repairs & maintenance        | 14,000             | 19,178            | 2,259             | 16,919  |
| Retirement                   | 20,500             | 18,684            | 24,187            | (5,503)   |
| Salaries and payroll taxes   | 91,100             | 80,975            | 56,778            | 24,197  |
| Insurance                    | -                  | -                 | 11,917            | (11,917)  |
| Supplies                     | -                  | -                 | 1,417             | (1,417)   |
| Witness fees                 | 515                | 1,000             | 950               | 50  |
| Capital outlay               | -                  | -                 | 2,098             | (2,098)   |
| Total expenditures           | <u>156,215</u>     | <u>151,549</u>    | <u>155,919</u>    | <u>(4,370)</u>  |
| Net change in fund balance   | 2,550              | 28,826            | 16,168            | (12,658)  |
| Fund balance, beginning      | <u>220,270</u>     | <u>215,632</u>    | <u>215,632</u>    | <u>-</u>  |
| Fund balance, ending         | <u>\$ 222,820</u>  | <u>\$ 244,458</u> | <u>\$ 231,800</u> | <u>\$ (12,658)</u>                                      |

See notes to required supplementary information.

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

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

| Year ended<br>Dec, 31 | Employer<br>Proportion<br>of the<br>Net Pension<br>Liability<br>(Asset) | Employer<br>Proportionate<br>Share of the<br>Net Pension<br>Liability<br>(Asset) | Employer's<br>Covered<br>Employee<br>Payroll | Employer's<br>Proportionate Share<br>of the Net Pension<br>Liability (Asset) as a<br>Percentage of its<br>Covered Employee<br>Payroll | Plan Fiduciary<br>Net Position<br>as a Percentage<br>of the Total<br>Pension Liability |
|-----------------------|---|--|--|---|--|
| 2016                  | 0.00309%  | \$ 242,801   | \$ 71,395                                    | 340.08%   | 57.73%   |
| 2017                  | 0.00393%  | \$ 276,767   | \$ 76,763                                    | 360.55%   | 62.54%   |
| 2018                  | 0.00375%  | \$ 256,020   | \$ 75,835                                    | 337.60%   | 64.30%   |
| 2019                  | 0.00319%  | \$ 230,968   | \$ 69,280                                    | 333.38%   | 62.90%   |
| 2020                  | 0.00263%  | \$ 217,105   | \$ 52,313                                    | 415.01%   | 58.00%   |
| 2021                  | 0.00252%  | \$ 138,535   | \$ 54,335                                    | 254.96%   | 72.80%   |
| 2022                  | 0.00034%  | \$ 26,006  | \$ 58,398                                    | 44.53%  | 63.65%   |
| 2023                  | 0.00246%  | \$ 164,460   | \$ 60,719                                    | 270.85%   | 68.42%   |
| 2024                  | 0.00224%  | \$ 121,599   | \$ 56,890                                    | 213.74%   | 74.60%   |

\* The amounts presented have a measurement date of June 30.

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

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Schedule of Employer Contributions  
For the Year Ended December 31, 2024

| Year ended<br>Dec 31, | Contractually<br>Required<br>Contribution | Contributions in<br>Relation to<br>Contractual<br>Required<br>Contribution | Contribution<br>Deficiency<br>(Excess) | Employer's<br>Covered<br>Employee<br>Payroll | Contributions<br>as a % of<br>Covered<br>Employee<br>Payroll |
|-----------------------|---|--|--|--|--|
| 2016                  | \$ 27,160                                 | \$ 27,160  | \$ -                                   | \$ 71,395                                    | 38.04%   |
| 2017                  | \$ 29,934                                 | \$ 29,934  | \$ -                                   | \$ 76,763                                    | 39.00%   |
| 2018                  | \$ 30,274                                 | \$ 30,274  | \$ -                                   | \$ 75,835                                    | 39.92%   |
| 2019                  | \$ 27,801                                 | \$ 27,801  | \$ -                                   | \$ 69,280                                    | 40.13%   |
| 2020                  | \$ 21,469                                 | \$ 21,469  | \$ -                                   | \$ 52,313                                    | 41.04%   |
| 2021                  | \$ 23,172                                 | \$ 23,172  | \$ -                                   | \$ 54,335                                    | 42.65%   |
| 2022                  | \$ 26,116                                 | \$ 26,116  | \$ -                                   | \$ 58,398                                    | 44.72%   |
| 2023                  | \$ 26,580                                 | \$ 26,580  | \$ -                                   | \$ 59,181                                    | 44.91%   |
| 2024                  | \$ 24,187                                 | \$ 24,187  | \$ -                                   | \$ 56,778                                    | 42.60%   |

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

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2024

(1) Budgets

The City Court adopted a budget as required by Louisiana Revised Statute 39:1301-1315, for the year ending December 31, 2024.

(2) Pension Plan

Changes of Assumptions – Changes of assumptions about future economic or demographic factors or of other inputs were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan.

(3) Excess Expenditures Over Appropriations

For the year ended December 31, 2024, the following fund had actual expenditures over appropriations:

| Fund         | Final Budget | Actual     | Excess     |
|--------------|--------------|------------|------------|
| General Fund | \$ 151,549   | \$ 155,919 | \$ (4,370) |

**OTHER SUPPLEMENTARY INFORMATION**

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
(As Required by Act 87 of the 2020 Regular Legislative Session)  
Cash Basis Presentation  
For the Year Ended December 31, 2024

|   | Amount for<br>01/01/2024 -<br>06/30/2024 | Amount for<br>07/01/2024 -<br>12/31/2024 |
|---|--|--|
| <b>1. Beginning Cash Balance</b>  | 46,235                                   | 43,139                                   |
| <b>2. Collections</b>   |  |  |
| a. Civil Fees   | 57,000                                   | 58,253                                   |
| b. Bond Fees  | -  | -  |
| c. Cash Bonds   | 2,750                                    | -  |
| d. Asset Forfeiture/Sale  | -  | -  |
| e. Pre-Trial Diversion Program Fees   | -  | -  |
| f. Criminal Court Costs/Fees  | 72,929                                   | 80,645                                   |
| g. Criminal Fines – Contempt  | 7,946                                    | 14,465                                   |
| h. Criminal Fines – Other/Non-Contempt  | 43,276                                   | 47,058                                   |
| i. Restitution  | 493                                      | 702                                      |
| j. Probation/Parole/Supervision Fees  | 4,677                                    | 5,535                                    |
| k. Service Fees   | 2,549                                    | 3,110                                    |
| l. Collection Fees  | -  | 2,060                                    |
| m. Interest Earnings on Collected Balances  | 1,103                                    | 924                                      |
| n. Other  | 3,907                                    | 4,701                                    |
| <b>Total Collected</b>  | <b>196,630</b>                           | <b>217,453</b>                           |
| <b>3. Deductions: Collections Retained by the (As Required by Act 87 of the 2020 Regular Legislative Session)</b> |  |  |
| I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection                           | 15                                       | 18                                       |
| 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   | 5,167                                    | 6,559                                    |
| b. Bond Fees  | -  | -  |
| c. Cash Bonds   | 2,050                                    | -  |
| d. Asset Forfeiture/Sale  | -  | -  |
| e. Pre-Trial Diversion Program Fees   | -  | -  |
| f. Criminal Court Costs/Fees  | 16,814                                   | 16,284                                   |
| g. Criminal Fines – Contempt  | 7,946                                    | 14,465                                   |
| h. Criminal Fines – Other/Non-Contempt  | -  | -  |
| i. Restitution  | -  | -  |
| j. Probation/Parole/Supervision Fees  | 4,677                                    | 5,535                                    |
| k. Service Fees   | 3,907                                    | 4,701                                    |
| l. Collection Fees [excluding amounts reported in bullets I and II above]   | -  | -  |
| m. Interest Earnings on Collected Balances  | 684                                      | 538                                      |
| n. Other  | 463                                      | -  |
| <b>Total Collections Retained by the (As Required by Act 87 of the 2020 Regular Legislative Session)</b>          | <b>41,723</b>                            | <b>48,100</b>                            |

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breux Bridge, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
(As Required by Act 87 of the 2020 Regular Legislative Session) - Continued  
Cash Basis Presentation  
For the Year Ended December 31, 2024

|   |                |                |
|---|----------------|----------------|
| <b>4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>   |                |                |
| a. Collection/Processing Fees Paid to Third Party Entities  | 2,381          | 5,742          |
| b. Civil Fee Refunds  | 8,968          | 4,203          |
| c. Bond Refunds   | 2,300          | 750            |
| d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit  | 493            | 702            |
| e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit  | 3,234          | 6,029          |
| <b>Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits</b>  | <b>17,376</b>  | <b>17,426</b>  |
| <b>5. Deductions: Total Disbursements to Other Governments &amp; Nonprofits</b><br>[See Disbursements to Other Governments & Nonprofits Form for Details] | <b>140,627</b> | <b>152,050</b> |
| <b>6. Total Amounts Disbursed/Retained</b>  | <b>199,726</b> | <b>217,576</b> |
| <b>7. Ending Cash Balance</b>   | <b>43,139</b>  | <b>43,016</b>  |
| <b>8. Ending Balance of "Partial Payments" Collected but not Disbursed</b>  | -              | -              |
| <b>9. Other Information:</b>  |                |                |
| I. Ending Balance of Amounts Assessed but Not Yet Collected<br>[i.e. total ending receivable balances]  | -              | -              |
| II. Total Waivers During the Fiscal Period<br>[i.e. non-cash reduction of receivable balances, such as time served or community service]                  | 5,274          | 8,341          |

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Justice System Funding Schedule - Collecting/Disbursing Entity  
(As Required by Act 87 of the 2020 Regular Legislative Session) - Continued  
Cash Basis Presentation  
For the Year Ended December 31, 2024

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

| Agency Receiving Money  | Disbursement Description<br>(Fund, Program, etc.)<br>(Optional)                  | Legal Authority to<br>Disburse Money  | Disbursement Type                    | Amount for<br>01/01/2024 -<br>06/30/2024 | Amount for<br>07/01/2024 -<br>12/31/2024 |
|---|--|---------------------------------------|--------------------------------------|--|--|
| 16th Judicial District Criminal Court Fund St Martin                    | Art. 793.4. Early intervention fund; fees collected                              | CHC 793.4                             | f. Criminal Court Costs/Fees         | 825                                      | 950                                      |
| 16th Judicial District Public Defender                                  | Indigent Defender Fund   | R.S. 15:168                           | f. Criminal Court Costs/Fees         | 18,477                                   | 20,512                                   |
| District Attorney for the 16th Judicial District                        | To defray office expenses  | R.S. 16:16                            | f. Criminal Court Costs/Fees         | 50                                       | 40                                       |
| District Attorney for the 16th Judicial District                        | \$571.11. Dispositions of fines and forfeitures                                  | R.S. 15:571.11                        | f. Criminal Court Costs/Fees         | -  | 23                                       |
| Acadia Parish Sheriff   | Civil Fees   | R.S. 13:5530                          | k. Service Fees                      | 57                                       | -  |
| Criminalistics Laboratory Acadiana                                      | DWI & Drug Charges; Title 14 of the LA RS of 1950                                | Local Ordinance: R.S. 40:2266.1 & 1.1 | f. Criminal Court Costs/Fees         | 10,686                                   | 12,200                                   |
| Breaux Bridge City Marshal  | Equip & Training   | R.S. 13:5807                          | a. Civil Fees                        | 4,191                                    | 4,605                                    |
| Breaux Bridge City Marshal  |  | R.S. 13:1899                          | f. Criminal Court Costs/Fees         | 11,905                                   | 13,136                                   |
| Calcasieu Parish Sheriff  | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 13                                       | 140                                      |
| City of Breaux Bridge   | City Fines, BBPD Applied Tech, Postage   | R.S. 13:2488.77                       | f. Criminal Court Costs/Fees         | 43,276                                   | 47,098                                   |
| City of Breaux Bridge   | BBPD   | R.S. 15:571.11                        | f. Criminal Court Costs/Fees         | 380                                      | 450                                      |
| Louisiana Department of Health  | \$2633. Traumatic Head and Spinal Cord Injury Trust Fund                         | R.S. 46:2633                          | f. Criminal Court Costs/Fees         | 300                                      | 155                                      |
| East Baton Rouge Parish Sheriff   | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 272                                      | 441                                      |
| Iberia Parish Sheriff   | Civil Fees   | R.S. 13:5530                          | k. Service Fees                      | 220                                      | 50                                       |
| LA Commission on Law Enforcement and Administration of Criminal Justice |  | R.S. 46:1816(D)                       | f. Criminal Court Costs/Fees         | 246                                      | 272                                      |
| LA Commission on Law Enforcement and Administration of Criminal Justice | \$1816. Crime Victims Reparations Fund; creation; sources and use of funds       | R.S. 46:1816(E)                       | f. Criminal Court Costs/Fees         | 743                                      | 858                                      |
| LA Commission on Law Enforcement and Administration of Criminal Justice | Art. 895.1. Probation; restitution; judgment for restitution; fees               | CCRP 895.1                            | j. Probation/Parole/Supervision Fees | -  | 50                                       |
| Department of State   | Civil Fees   | R.S. 13:5530                          | k. Service Fees                      | 100                                      | -  |
| Department of the Treasury  | Judge Supplemental   | R.S. 13:10.3                          | a. Civil Fees                        | 4,868                                    | 5,521                                    |
| Department of the Treasury  | Art. 887. Defendant's liability for costs, suspension of costs; no advance costs | CCRP 887(F)(1)                        | f. Criminal Court Costs/Fees         | 1,131                                    | 1,310                                    |
| Supreme Court   | \$86. Judicial College; education account; sources of funds                      | R.S. 13:86                            | a. Civil Fees                        | 83                                       | 91                                       |
| Supreme Court   | \$86. Judicial College; education account; sources of funds                      | R.S. 13:86                            | f. Criminal Court Costs/Fees         | 190                                      | 217                                      |
| Lafayette Parish Sheriff  | Civil Fees   | R.S. 13:5530                          | a. Civil Fees                        | 605                                      | 438                                      |
| Livingston Parish Sheriff   | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 53                                       | 47                                       |
| Lafayette Parish Sheriff  | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 369                                      | 540                                      |
| Orleans Parish Sheriff Civil  | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | -  | 30                                       |
| Out of State: Public Safety DWI Testing                                 | DWI Analysis LSP Applied Tech  | Local Ordinance: CCP ART. 887         | f. Criminal Court Costs/Fees         | 75                                       | 125                                      |
| St Landry Parish Sheriff  | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 363                                      | 151                                      |
| St Martin Parish Sheriff  | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 23                                       | 140                                      |
| St Tammany Parish Sheriff   | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 140                                      | 179                                      |
| Vernillon Parish Sheriff  | \$5530 Fees in civil matters   | R.S. 13:5530                          | k. Service Fees                      | 169                                      | 74                                       |
| West Baton Rouge Parish Sheriff   | \$5530. Fees in civil matters  | R.S. 13:5530                          | k. Service Fees                      | 38                                       | -  |
| Out of State: St. Martin Parish Crime Stoppers                          | Art. 895.4. Probation, fees; certified crime stoppers organizations              | CCRP 895.4                            | f. Criminal Court Costs/Fees         | 758                                      | 868                                      |
| St. Martin Parish Clerk of Court  | Filing Recordation Expense   | R.S. 13:5530                          | a. Civil Fees                        | 4,964                                    | 4,180                                    |
| St Martin Parish Government   | Coroner's Operational Fund   | R.S. 13:5722                          | f. Criminal Court Costs/Fees         | 3,769                                    | 4,394                                    |
| City of Breaux Bridge   | Judge Expense  | Local Ordinance: R.S.13:10.3          | a. Civil Fees                        | 21,755                                   | 21,824                                   |
| City of Breaux Bridge   | Postage/Copies   | R.S. 13:850                           | a. Civil Fees                        | 2,539                                    | 2,519                                    |
| Department of the Treasury  | \$2583. Disability Affairs Trust Fund  | R.S. 46:2583                          | f. Criminal Court Costs/Fees         | 34                                       | 708                                      |
| Breaux Bridge City Marshal  | Marshal Fund Expense   | R.S. 13:5530                          | k. Service Fees                      | 6,939                                    | 7,714                                    |
| Department of the Treasury  | Unclaimed Property   | Local Ordinance: RS 9:151 - 182       | a. Civil Fees                        | 21                                       | -  |

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Schedule of Prior and Current Findings and  
Management's Corrective Action Plan  
Year Ended December 31, 2024

I. Prior Year Findings:

Internal Control Over Financial Reporting

Item 2023-001 – Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, Breaux Bridge City Court did not have adequate segregation of functions within the accounting system.

Status:

Unresolved. See item 2024-001.

Item 2023-002 – Inadequate Controls Over Financial Statement Preparation

Finding:

Breaux Bridge City Court does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Status:

Unresolved. See item 2024-002.

Compliance

There were no items reported at December 31, 2023.

(continued)

BREAUX BRIDGE CITY COURT  
(ST. MARTIN PARISH WARD FOUR COURT)  
Breaux Bridge, Louisiana

Schedule of Prior and Current Findings and  
Management's Corrective Action Plan (continued)  
Year Ended December 31, 2024

II. Current Year Findings and Management's Corrective Action Plan:

Internal Control Over Financial Reporting

Item 2024-001 – Inadequate Segregation of Accounting Functions; Year Initially Occurred-Unknown

1. Condition and criteria: City Court did not have adequate segregation of functions within the accounting system.
2. Effect: This condition represents a material weakness in the internal control of City Court.
3. Cause: The condition resulted because of the small number of employees in the accounting department.
4. Recommendation: No plan is considered necessary due to the fact that it would not be cost effective to implement a plan.
5. Management's corrective action plan: Randy P. Angelle, Judge, has determined that it is not feasible to achieve complete segregation of duties within the accounting department.

Item 2024-002 – Inadequate Controls Over Financial Statement Preparation; Year Initially Occurred-Unknown

1. Condition and criteria: City Court does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.
2. Effect: This condition represents a material weakness in the internal control of City Court.
3. Cause: The condition resulted because City Court personnel do not have the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing the financial statements.
4. Recommendation: City Court should consider outsourcing this task to its independent CPAs and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.
5. Management's corrective action plan: Randy P. Angelle, Judge, has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP and has determined that it is in the best interest of City Court to outsource this task to its independent CPAs, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

Compliance

There are no findings reported at December 31, 2024.

**ATTESTATION REPORT AND  
QUESTIONNAIRE**

# Champagne & Company, LLC

## Certified Public Accountants

Russell F. Champagne, CPA\*  
Penny Angelle Scruggins, CPA\*  
Shayne M. Breaux, CPA\*

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### INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

The Honorable Randy P. Angelle, Judge  
Breux Bridge City Court  
(St. Martin Parish Ward Four Court)  
Breux Bridge, Louisiana

We have performed the procedures enumerated below on the Breux Bridge City Court's (City Court) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The City Court's management is responsible for its financial records and compliance with applicable laws and regulations.

The City Court 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 City Court's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2024. Additionally, the Louisiana Legislative Auditor 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:

#### **Public Bid Law**

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

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

## **Code of Ethics for Public Officials and Public Employees**

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

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

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

Management provided us with the required list.

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

None of the employees' names appeared on both lists.

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

Management provided the requested information. The City Court does not have a governing board. None of the businesses of employees' or employees' immediate families appeared as vendors on the *list of disbursements*.

## **Budgeting**

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

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

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

The Breaux Bridge City Court is not required to have meetings as required by R.S. 42:11 through 42:28; therefore, there is no minute book. The budgets were approved by the City Judge.

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

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues did not fail to meet budgeted revenues by 5% or more, and actual expenditures did not exceed budgeted amounts by 5% or more.

## **Accounting and Reporting**

9. Obtain a list of all disbursements made during the fiscal year. Randomly select 6 disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and: (a) report whether the six disbursements agree to the amount and payee in the supporting documentation, (b) report whether the six disbursements

are coded to the correct fund and general ledger account, and (c) report whether the six disbursements were approved in accordance with management's policies and procedures.

We examined supporting documentation for each of the six selected disbursements. All payments were for the proper amount and made to the correct payee, properly coded to the correct fund and general ledger account, and were approved in accordance with management's policies & procedures.

### **Meetings**

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

The Breaux Bridge City Court is not required to have meetings as required by R.S. 42:11 through 42:28; therefore, there are no agendas.

### **Debt**

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

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

### **Advances and Bonuses**

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

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. The City Court does not maintain minutes; therefore, there are no minutes to examine.

### **State Audit Law**

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

The City Court provided for a timely report in accordance with R.S. 24:513.

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

The management of City Court represented the City Court was in compliance with R.S. 24:513 (the audit law).

## **Prior Comments and Recommendations**

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

*See the schedule of prior and current findings and management's corrective action plan for any comments or unresolved matters.*

*We were engaged by the City Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City Court's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.*

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

*This report is intended solely to describe the scope of testing performed on the City Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.*

## ***Champagne & Company, LLC***

Certified Public Accountants

Breaux Bridge, Louisiana

June 20, 2025

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Governmental Agencies)

February 24, 2025 (Date Transmitted)

Champagne's Company, LLC (CPA Firm Name)  
113 East Bridge Street (CPA Firm Address)  
Breaux Bridge, LA 70517 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2024 (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 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

