

TENTH JUDICIAL DISTRICT COURT

NATCHITOCHES, LOUISIANA

**FINANCIAL REPORT
DECEMBER 31, 2024**

Tenth Judicial District Court
Financial Report
December 31, 2024

TABLE OF CONTENTS

	<u>Page</u>
<u>Required Supplementary Information</u>	
Management's Discussion and Analysis	1-3
Independent Auditor's Report	4-6
<u>Basic Financial Statements</u>	
Government-Wide Financial Statements	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements	
Balance Sheet- Governmental Funds	12
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	13
Statement of Revenues, Expenditures, and Changes in Fund Balances- Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	15
Notes to Financial Statements	17-28
<u>Other Required Supplementary Information</u>	
Budgetary Comparison Schedule- General Fund	30
Budgetary Comparison Schedule- Drug Court	31
Schedule of Employer's Share of Net Pension Liability	32
Schedule of Employer's Contributions	33
<u>Supplementary Information</u>	
Schedule of Compensation, Benefits and Other Payments to the Tenth Judicial District Court Judge	35
Justice System Funding Schedule – Receiving Entity	36

Tenth Judicial District Court
Financial Report
December 31, 2024

TABLE OF CONTENTS

Other Reports Schedules

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on a Audit of Financial Statements Performed in accordance with <i>Government Auditing Standards</i>	38-39
Schedule of Audit Results	40

TENTH JUDICIAL DISTRICT COURT

**P. O. Box 775
Natchitoches, LA 71458-0775**

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Tenth Judicial District Court's (hereafter referred to as the Court) annual financial report presents an overview and analysis of the District Court's financial activities for the year ended December 31, 2024. The intent of the MD&A is to look at the District Court's financial performance as a whole. It should, therefore, be read in conjunction with this report. Certain comparative information is presented to provide an overview of the District Court's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Court as a whole and presents a longer-term view of the District Court's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the District Court's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the District Court's net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.
- The Statement of Activities presents information showing how the District Court's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the Court are financed through governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Court conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the District Court's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Court.

A summary of the basic government-wide financial statements is as follows:

Summary of the Statement of Net Position

	2024	2023
ASSETS		
Current Assets	\$ 1,295,097	\$ 1,232,123
Capital Assets (net)	44,867	38,392
Net Pension Asset	-	-
Total Assets	<u>\$ 1,339,964</u>	<u>\$ 1,270,515</u>
Deferred Outflows of Resources	<u>67,484</u>	<u>124,562</u>
LIABILITIES:		
Accounts Payable	\$ 13,822	\$ 23,330
Net Pension Liability	22,177	93,010
Total Liabilities	<u>\$ 35,999</u>	<u>\$ 116,340</u>
Deferred Inflows of Resources	<u>\$ 10,054</u>	<u>\$ 10,776</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 44,867	\$ 38,392
Unrestricted	1,316,528	1,229,569
Total Net Position	<u><u>\$ 1,361,395</u></u>	<u><u>\$ 1,267,961</u></u>

Summary of the Statement of Activities

	2024	2023
REVENUES:		
Program Revenues-		
Fees, Fines and Charges for Services	\$ 231,686	\$ 239,211
Operating Grants and Contributions	481,448	580,562
General Revenues	<u>44,117</u>	<u>13,215</u>
Total Revenues	<u>\$ 757,251</u>	<u>\$ 832,988</u>
EXPENSES:		
Current-		
Judicial	<u>663,816</u>	<u>655,619</u>
Change in Net Position	<u><u>\$ 93,435</u></u>	<u><u>\$ 177,369</u></u>

The District's assets exceeded its liabilities by \$1,361,395 (net position) for the year. For the prior year, this was \$1,267,961.

Unrestricted Net Position of \$1,316,528 represents the portion available to maintain the District's obligations to both citizens and creditors. This is an increase of \$86,959 from prior year.

General Fund Budgetary Highlights

Revenues continue to be sufficient to enable the Tenth Judicial District Court to fund its operations. In the general fund, actual revenues were less than the budgeted amount for the year by \$1,891 and actual expenditures were less than the budgeted amount by \$29,160.

Economic Factors and Next Year's Budget

The Tenth Judicial District Court considered many factors when setting the budget for the next fiscal year. The budget for 2025 should not vary significantly from the prior year.

Contacting the Tenth Judicial District Court

This financial report is designed to provide our citizens and creditors with a general overview of the Tenth Judicial District Court's finances and to show the Tenth Judicial District Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Tenth Judicial District Court at P. O. Box 775, Natchitoches, LA 71458-0775.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – LLC
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITOR'S REPORT

Tenth Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458-0775

Opinions

We have audited the accompanying financial statements of the governmental activities, major funds, and aggregate remaining fund information of the Tenth Judicial District Court (District Court), as of and for the year ended December 31, 2024, and the related notes which collectively comprise the District Court's basic financial statements as listed in the Table of Contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedules, Schedule of Employer's Share of Net Pension Liability, and Schedule of Employer's Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Court's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to the Tenth Judicial District Court Judge and Justice System Funding Schedule – Receiving Entity is presented for purposes of additional analysis in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:513(A)(3) and the Louisiana Legislative Auditor 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2025, on our consideration of the District Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Court's internal control over financial reporting and compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier CPA's
Natchitoches, Louisiana

June 11, 2025

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Tenth Judicial District Court
Statement of Net Position
December 31, 2023

	<u>Governmental Activities</u>
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 1,232,759
Revenue Receivable	53,627
Prepaid Expense	<u>8,711</u>
Total Current Assets	\$ 1,295,097
Non-current Assets:	
Capital Assets (net)	<u>44,867</u>
Total Assets	<u>\$ 1,339,964</u>
Deferred Outflows of Resources	<u>\$ 67,484</u>
LIABILITIES:	
Current Liabilities:	
Accounts Payable	\$ 13,822
Long-Term Liabilities:	
Net Pension Liability	<u>22,177</u>
Total Liabilities	<u>\$ 35,999</u>
Deferred Inflows of Resources	<u>\$ 10,054</u>
NET POSITION:	
Net Investment in Capital Assets	\$ 44,867
Unrestricted	<u>1,316,528</u>
Total Net Position	<u>\$ 1,361,395</u>

See accompanying notes and independent auditor's report.

Tenth Judicial District Court
Statement of Activities
December 31, 2024

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines & Charges for Services	Operating Grants & Contributions	Governmental Activities
<hr/>				
Governmental Activities:				
Judicial	<u>\$ 663,816</u>	<u>\$ 231,686</u>	<u>\$ 481,448</u>	\$ 49,318
	General Revenues:			
	Miscellaneous			<u>44,117</u>
	Change in Net Position			\$ 93,435
	Net Position, January 1			<u>1,267,960</u>
	Net Position, December 31			\$ 1,361,395

See accompanying notes and independent auditor's report.

FUND FINANCIAL STATEMENTS

Tenth Judicial District Court
Balance Sheet - Governmental Fund
December 31, 2024

	Major Funds		Non-Major Fund	Total Governmental Funds
	General	Drug Court	FINS	
ASSETS:				
Cash & Cash Equivalents	\$ 1,122,839	\$ 106,234	\$ 3,686	\$ 1,232,759
Revenue Receivable	31,609	22,018	-	53,627
Prepaid Expense	8,711	-	-	8,711
Total Assets	<u>\$ 1,163,159</u>	<u>\$ 128,252</u>	<u>\$ 3,686</u>	<u>\$ 1,295,097</u>
LIABILITIES:				
Accounts Payable	<u>\$ 5,102</u>	<u>\$ 8,720</u>	<u>\$ -</u>	<u>\$ 13,822</u>
FUND BALANCE:				
Nonspendable	\$ 8,711	\$ -	\$ -	\$ 8,711
Reserved	-	119,532	3,686	123,218
Unassigned	<u>1,149,346</u>	<u>-</u>	<u>-</u>	<u>1,149,346</u>
Total Fund Balance	<u>\$ 1,158,057</u>	<u>\$ 119,532</u>	<u>\$ 3,686</u>	<u>\$ 1,281,275</u>
Total Liabilities and Fund Balance	<u>\$ 1,163,159</u>	<u>\$ 128,252</u>	<u>\$ 3,686</u>	<u>\$ 1,295,097</u>

See accompanying notes and independent auditor's report.

Tenth Judicial District Court
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2024

Total Fund Balance for the Governmental Fund at December 31, 2024	\$ 1,281,275
--	--------------

Total Net Position reported for Governmental Activities in the
Statement of Net Position is different because:

The following used in Governmental Activities are
not current financial resources; and, therefore, are
not reported in the Governmental Funds Balance Sheet-

Capital Assets (Net)	44,867
Deferred Outflows	67,484

The following are not due and payable in the current period
and, therefore, are not reported in the
Governmental Fund Balance Sheet-

Net Pension Liability	(22,177)
Deferred Inflows	<u>(10,054)</u>

Total Net Position of Governmental Activities at December 31, 2024	\$ <u>1,361,395</u>
---	---------------------

Tenth Judicial District Court
Statement of Revenues, Expenditures, and Changes in Fund Balance-
Governmental Funds
December 31, 2024

	<u>Major Funds</u>		<u>Non-Major Fund</u>	
	<u>General</u>	<u>Drug Court</u>	<u>FINS</u>	<u>Total Governmental Funds</u>
REVENUES.				
Intergovernmental	\$ 178,809	\$ 262,797	\$ 39,842	\$ 481,448
Fees, Fines & Charges for Services	231,686	-	-	231,686
Miscellaneous	2,464	39,350	-	41,814
Total Revenues	<u>\$ 412,959</u>	<u>\$ 302,147</u>	<u>\$ 39,842</u>	<u>\$ 754,948</u>
EXPENDITURES.				
Current-				
Judicial	\$ 327,535	\$ 299,290	\$ 39,835	\$ 666,660
Capital Outlay	15,805	-	-	15,805
Total Expenditures	<u>\$ 343,340</u>	<u>\$ 299,290</u>	<u>\$ 39,835</u>	<u>\$ 682,465</u>
Excess of Revenues over Expenditures	\$ 69,619	\$ 2,857	\$ 7	\$ 72,483
Fund Balance-Beginning of Year	<u>1,088,438</u>	<u>116,675</u>	<u>3,679</u>	<u>1,208,792</u>
Fund Balance-End of Year	<u>\$ 1,158,057</u>	<u>\$ 119,532</u>	<u>\$ 3,686</u>	<u>\$ 1,281,275</u>

See accompanying notes and independent auditor's report.

Tenth Judicial District Court
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
December 31, 2024

Net change in fund balance-governmental fund	\$	72,483
--	----	--------

Amounts reported for Governmental Activities in the Statement of Activities are different because Governmental Funds report Capital Outlays as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense and amortization. The current year amounts for these items were-

Capital Expenditures		15,805
Depreciation Expense		(9,330)

Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported as revenues in governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds. These timing differences are summarized below:

Non-employer Pension Revenue		2,303
Pension Expense		<u>12,174</u>

Change in net position per statement of activities at December 31, 2024	\$	<u>93,435</u>
--	----	---------------

NOTES TO FINANCIAL STATEMENTS

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

Introduction.

The Tenth Judicial District Court (District Court) was established by an act of the Legislature of Louisiana in 1982. The Court began operating in August 1982. The judges of the District Court are elected officials and have control over the District Court's funds and all disbursements made therefrom. The Tenth Judicial District Court encompasses the Parish of Natchitoches, Louisiana.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in conformance with GASB Statement No. 14, the Tenth Judicial District Court includes all funds that are within the oversight responsibility of the Court. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. Based on consideration of the foregoing criteria, the Court is deemed to be a separate reporting entity. Certain units of local government over which the Court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Court.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through charges for services, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Tenth Judicial District Court's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

C. Fund Accounting-

The accounts of the Tenth Judicial District Court are organized 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 maintained is consistent with legal and managerial requirements.

The funds of the District Court are described below:

Governmental Fund-

General Fund - The General Fund is the judicial operating fund of the Tenth Judicial District Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Drug Court Fund - The Drug Court Fund is the fund used to account for the financial resources and expenditures related to the Drug Court program, which is funded by the Louisiana Supreme Court.

Families in Need of Service (FINS) - The FINS Fund is the fund used to account for the financial resources and expenditures related to the FINS program, which is funded by the Louisiana Supreme Court.

A fund is considered major if it is the primary operating fund of the entity. The General Fund & Drug Court Funds are the District Court's major funds.

D. Measurement Focus Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Tenth Judicial District Court as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Tenth Judicial District Court considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

Cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Tenth Judicial District Court.

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 Tenth Judicial District 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 that asset or materially extend the life of that asset 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 useful lives by type of asset is as follows:

Furniture, computers	5 years
----------------------	---------

Pensions-

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Deferred Outflows/Inflows of Resources-

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

Compensated Absences-

Employees of the Tenth Judicial District Court do not accrue or "carry forward" vacation or sick leave from year to year. Therefore, no entry is made to record compensated absences.

Equity Classifications-

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

- a. Net 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 net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expenses.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Non-spendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The General Fund has an unassigned fund balance of \$1,149,346. If applicable, the Tenth Judicial District Court would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Budget-

Prior to the beginning of each fiscal year, the Tenth Judicial District Court adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

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

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Tenth Judicial District Court are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Tenth Judicial District Court will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. 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. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Tenth Judicial District Court that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Tenth Judicial District Court's name.

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. At December 31, 2024, the Tenth Judicial District Court had cash and cash equivalents (collected bank balances) totaling \$1,232,759. \$842,201 of which was secured by FDIC Insurance, with the remaining \$390,558 secured by pledged securities.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

3. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2024, is as follows:

<u>Governmental Activities</u>	<u>Balance 12-31-23</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12-31-24</u>
Capital Assets Depreciated:				
Furniture and Equipment	\$97,063	\$ 15,805	\$0	\$112,868
Less: Accumulated Depreciation:				
Furniture and Equipment	<u>58,671</u>	<u>9,330</u>	<u>0</u>	<u>68,001</u>
Net Capital Assets	<u>\$38,392</u>	<u>\$6,475</u>	<u>\$0</u>	<u>\$44,867</u>

Depreciation expense of \$9,330 was charged to the judicial expense function.

4. Retirement System:

Plan Description

The Tenth Judicial District Court contributes to Parochial Employees' Retirement System of Louisiana (System), under Plan A, which is a cost-sharing multiple employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish. Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The System is governed by Louisiana Revised Statutes, Title 11, Section 1901 through 2025, specifically, and other general laws of the State of Louisiana. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.persla.org.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

Benefits Provided

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

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

Retirement

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

- | | |
|--------------|--|
| • At any age | with 30 or more years of creditable service |
| • At age 55 | with 25 years of creditable service |
| • At age 60 | with a minimum of 10 years of creditable service |
| • At age 65 | with a minimum of 7 years of creditable service |

For employees hired after January 1, 2007:

- | | |
|-------------|-------------------------------------|
| • At age 55 | with 30 years of creditable service |
| • At age 62 | with 10 years of creditable service |
| • At age 67 | with 7 years of creditable service |

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor's Benefits

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in DROP in which they enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his/her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and have at least five years of creditable service or if hired after January 1, 2007, have seven years of creditable service, and are not eligible for normal retirement and have been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost-of-Living Increases

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (LA R.S. 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actuarially determined contribution rate was 9.50% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2024 was 11.50% for Plan A.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

According to state statute, the System also receives $\frac{1}{4}$ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contribution revenue for the current year is \$2,303.

The District Court's contractually required composite contribution rate for the year ended December 31, 2024 was 11.50% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the District Court were \$20,922 for the year ended December 31, 2024.

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

At December 31, 2024 and December 31, 2023, the District Court reported \$22,177 and \$93,010, respectively for its proportionate share of the Net Pension Liability. The Net Pension Asset was measured as of December 31, 2023 and the total pension asset used to calculate the Net Pension Asset was determined by an actuarial valuation as of that date. The District Court's proportion of the Net Pension Asset was based on a projection of the District Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2023 the District Court's proportion was .02328%, which was a decrease of .00089% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the District Court recognized pension expense of \$8,773 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of \$25.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 10,501	\$ 5,953
Changes in assumption	0	3,864
Net difference between projected and actual earnings on pension plan investments	35,741	0
Changes in employer's proportion of beginning net pension liability	320	200
Differences between employer contributions and proportionate share of employer contributions	0	37
Subsequent Period Contributions	20,922	0
Total	\$67,484	\$10,054

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

The deferred outflows of resources related to pensions resulting from the Court contributions subsequent to the measurement date in the amount of \$20,922 will be recognized as a reduction of the Net Pension Liabilities in the year of December 31, 2024. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2025	3,163
2026	17,782
2027	30,088
2028	(14,525)
Total	\$36,508

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2024 is as follows:

Valuation Date	December 31, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	4 years
Investment Rate of Return	6.40%, net of investment expense, including inflation
Inflation Rate	2.30%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
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 present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The discount rate used to measure the total pension liability was 6.40% for Plans A. 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 and non-employer contributing entities will be made at the actuarially determined contribution rates, which are

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. 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.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates 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 rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.4% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Total	100%	5.10%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.50%

The mortality rate assumption used was based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022.

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

The following presents the District Court's proportionate share of the Net Pension Liability as of December 31, 2023 calculated using the discount rate of 6.40%, as well as what the District Court's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.0% Decrease (5.40%)	Current Discount Rate (6.40%)	1.0% Increase (7.40%)
Employer's proportionate share of net pension liability	\$158,233	\$22,177	\$(92,030)

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2024

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Annual Financial Report at www.persla.org.

Payables to the Pension Plan

There were no amounts payable to the pension plan at December 31, 2024.

5. Subsequent Events:

Management has evaluated events through June 11, 2025, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

Tenth Judicial District Court
General Fund
Budgetary Comparison Schedule
December 31, 2024

	<u>Budget</u>			Variance- Favorable (Unfavorable)
	Original	Final	Actual	
REVENUES:				
Intergovernmental	\$ 290,000	\$ 297,500	\$ 178,809	\$ (118,691)
Fees, Fines & Charges for Services	115,000	110,000	231,686	121,686
Miscellaneous	<u>7,500</u>	<u>7,350</u>	<u>2,464</u>	<u>(4,886)</u>
Total Revenues	<u>\$ 412,500</u>	<u>\$ 414,850</u>	<u>\$ 412,959</u>	<u>\$ (1,891)</u>
EXPENDITURES:				
Current-				
Judicial	\$ 350,500	\$ 352,500	\$ 327,535	\$ 24,965
Capital Outlay	<u>1,000</u>	<u>20,000</u>	<u>15,805</u>	<u>4,195</u>
Total Expenditures	<u>\$ 351,500</u>	<u>\$ 372,500</u>	<u>\$ 343,340</u>	<u>\$ 29,160</u>
Excess of Revenues over Expenditures	\$ 61,000	\$ 42,350	\$ 69,619	\$ 27,269
Fund Balance-Beginning of Year	<u>1,088,438</u>	<u>1,088,438</u>	<u>1,088,438</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 1,149,438</u>	<u>\$ 1,130,788</u>	<u>\$ 1,158,057</u>	<u>\$ 27,269</u>

See accompanying notes and independent auditor's report.

Tenth Judicial District Court
Drug Court
Budgetary Comparison Schedule
December 31, 2024

	<u>Budget</u>		<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 265,000	\$ 260,000	\$ 262,797	\$ 2,797
Fees, Fines & Charges for Services	-	-	-	-
Miscellaneous	<u>40,000</u>	<u>40,000</u>	<u>39,350</u>	<u>(650)</u>
Total Revenues	\$ 305,000	\$ 300,000	\$ 302,147	\$ 2,147
EXPENDITURES:				
Current- Judicial	<u>305,000</u>	<u>300,000</u>	<u>299,290</u>	<u>710</u>
Excess of Revenues over Expenditures	\$ -	\$ -	\$ 2,857	\$ 2,857
Fund Balance-Beginning of Year	<u>116,675</u>	<u>116,675</u>	<u>116,675</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 116,675</u>	<u>\$ 116,675</u>	<u>\$ 119,532</u>	<u>\$ 2,857</u>

See accompanying notes and independent auditor's report.

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

<u>Year</u>	<u>Employer's Proportion of the Net Pension Liability (Asset)</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset)</u>	<u>Employer's Covered Employee Payroll</u>	<u>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll</u>	<u>Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability</u>
<i>Parochial Employees' Retirement</i>					
2015	.02630%	\$ 7,192	\$ 98,900	7.27%	99.15%
2016	.01903%	\$ 50,103	\$100,358	49.92%	99.23%
2017	.01692%	\$ 34,853	\$109,500	31.83%	94.15%
2018	.01779%	\$ (13,204)	\$146,260	(9.03)%	101.98%
2019	.02379%	\$ 105,597	\$145,200	72.73%	88.86%
2020	.02290%	\$ 1,078	\$149,556	0.72%	99.89%
2021	.02239%	\$ (39,262)	\$158,880	(24.71)%	104.00%
2022	.02368%	\$(111,548)	\$163,941	(68.04)%	110.46%
2023	.02417%	\$ 93,010	\$168,701	55.13%	91.74%
2024	.02328%	\$ 22,177	\$181,934	12.19%	98.03%

Changes of Assumptions:

- There were no changes of benefit assumptions for the year ended December 31, 2024.

See independent auditor's report and notes to financial statements.

Tenth Judicial District Court
Schedule of Employer's Contributions
For the Year Ended December 31, 2024

<u>Year</u>	<u>Contractually Required Contributions</u>	<u>Contributions in Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>Employer's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
<i>Parochial Employees' Retirement</i>					
2015	\$15,824	\$15,824	\$0	\$ 98,900	16.00%
2016	\$13,047	\$13,047	\$0	\$100,358	13.00%
2017	\$13,687	\$13,687	\$0	\$109,500	12.50%
2018	\$16,820	\$16,820	\$0	\$146,260	11.50%
2019	\$16,698	\$16,698	\$0	\$145,200	11.50%
2020	\$18,321	\$18,321	\$0	\$149,556	12.25%
2021	\$19,463	\$19,463	\$0	\$158,880	12.25%
2022	\$18,853	\$18,853	\$0	\$163,941	11.50%
2023	\$19,401	\$19,401	\$0	\$168,701	11.50%
2024	\$20,922	\$20,922	\$0	\$181,934	11.50%

Changes of Assumptions.

- There were no changes of benefit assumptions for the year ended December 31, 2024

See independent auditor's report and notes to financial statements.

SUPPLEMENTARY INFORMATION

Tenth Judicial District Court
Schedule of Compensation, Benefits and Other Payments to
Tenth Judicial District Court Head Judge
For the Year Ended December 31, 2024

Tenth Judicial District Court Head Judge- Lala Sylvester, Chief Judge

<u>Purpose</u>	<u>Amount</u>
Telephone/Zoom	\$1,492
Per Diem	2,433
Conference Travel	2,022
Supplies	2,789
Dues & Memberships	<u>66</u>
Total	<u>\$8,802</u>

See independent auditor's report.

Tenth Judicial District Court
Justice System Funding Schedule – Receiving Entity
For the Year Ended December 31, 2024

Justice System Funding Schedule - Receiving Entity			
As Required by Act 87 of the 2020 Regular Legislative Session			
Identifying Information			
Entity Name	Tenth Judicial District Court Judicial Expense Fund		
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	8147		
Date that reporting period ended (mm/dd/yyyy)	Tuesday, December 31, 2024		
	First Six Month Period Ended 6/30/2024	Second Six Month Period Ended 12/31/2024	
Cash Basis Presentation			
Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)			
Natchitoches Parish Sheriff, Criminal Court Costs/Fees	37,630	41,170	
Natchitoches Parish Sheriff, Criminal Fines - Other	51,941	62,694	
Natchitoches Parish Sheriff, Bond Fees	3,988	15,838	
Natchitoches Parish Clerk of Court, Civil Fees	5,910	6,653	
Supreme Court, Criminal Fines - Other	17,500	17,500	
Supreme Court, Service Fees	71,053	71,384	
Subtotal Receipts	188,022	215,239	
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-	

See independent auditor's report.

OTHER REPORTS/SCHEDULES

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA, LLC
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

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

Tenth Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, major funds and the aggregate remaining fund information as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Tenth Judicial District Court's (District Court) basic financial statements and have issued our report thereon dated June 11, 2025.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

June 11, 2025

Tenth Judicial District Court
Schedule of Audit Results
Year Ended December 31, 2024

I. SUMMARY OF AUDIT RESULTS

The following summarize the audit results:

1. An unmodified opinion was issued on the financial statements of the Tenth Judicial District Court as of and for the year ended December 31, 2024
2. The audit disclosed no material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*

II. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None identified.

IV. PRIOR YEAR AUDIT FINDINGS

None identified.