

**EISNERAMPER**

**SECOND PARISH COURT JUDICIAL EXPENSE FUND  
FOR THE PARISH OF JEFFERSON, LOUISIANA**

**BASIC FINANCIAL STATEMENTS**

**DECEMBER 31, 2024**



**SECOND PARISH COURT JUDICIAL EXPENSE FUND  
FOR THE PARISH OF JEFFERSON, LOUISIANA**

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## INDEPENDENT AUDITORS' REPORT

To the Honorable Sharlayne Jackson Prevost, Judge, Division "A"  
To the Honorable Raylyn R. Beevers, Judge, Division "B"  
Second Parish Court for the Parish of Jefferson  
Gretna, Louisiana

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and the major fund of the Second Parish Court Judicial Expense Fund (the Fund) of the Parish of Jefferson, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise of the Fund'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 and the major fund of the Fund, 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Second Parish Court Judicial Expense Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Fund'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 Fund'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 and budgetary comparison information on pages 4 through 8 and 21 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 Fund's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to agency heads and the judicial system funding schedule on pages 22 and 23 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency heads and the justice system funding schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2026, on our consideration of the Fund'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 Fund'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 Fund's internal control over financial reporting and compliance.

*EisnerAmper LLP*

EISNERAMPER LLP  
Metairie, Louisiana  
March 26, 2026



**REQUIRED SUPPLEMENTARY INFORMATION – PART I**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2024**

The Management's Discussion and Analysis (MD&A) of the Second Parish Court Judicial Expense Fund's (the Fund) annual financial report provides important background information and management's analysis of the Fund's financial performance during the fiscal year that ended on December 31, 2024. Please read this section in conjunction with the basic financial statements and the notes to the basic financial statements beginning on page 15 of this report.

The MD&A is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Codification. Certain comparative information between the current year (2024) and the prior year (2023) is required to be presented in the MD&A.

**FINANCIAL HIGHLIGHTS**

The total government-wide assets of the Fund at the close of 2024 and 2023 were \$1,084,420 and \$1,076,557, respectively, representing an increase of \$7,863 in 2024. Of the total amounts of assets at December 31, 2024 and 2023, \$0 and \$551 respectively, were invested in capital assets. The remainder is considered unrestricted and may be used for any lawful purpose.

Total government-wide costs of the Fund's programs in 2024 and 2023 were \$95,567 and \$60,062, respectively, representing an increase of \$35,505. Total government-wide revenues in 2024 and 2023 were \$116,513 and \$113,766, respectively, representing an increase of \$2,747. The total net position in 2024 and 2023 was \$1,084,420 and \$1,063,474, respectively representing an increase of \$20,946 in 2024.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts - management's discussion and analysis (this section), the basic financial statements, required supplementary information, and supplementary information. The basic financial statements include two kinds of statements that present different views of the Fund:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Fund's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the government, reporting the Fund's operations in more detail than the government-wide statements. The governmental funds statements tell how general government services were financed in the short-term, as well as what remains for future spending.

The financial statements also include notes that further explain the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Fund's financial statements, including the portion of the Fund's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2024**

**Figure A-1**

	<b>Government-wide Statements</b>	<b>Fund Financial Statements</b>
Scope	Entire Judicial Expense Fund	The activities of the Fund
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balance</li> </ul>
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments is due during the year or soon thereafter

**Government-wide Statements**

The government-wide statements report information about the Fund as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Fund’s net position and change in net position. Net position – the difference between the Fund’s assets and liabilities – is one way to measure the Fund’s financial health, or position. Over time, increases or decreases in the Fund’s net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the Fund include:

- Governmental activities – the Fund’s basic services are included here, such as operating activities. Court fees, fines and charges finance most of these activities.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2024**

**Fund Financial Statements**

The fund financial statements provide more detailed information about the Fund's most significant funds – not the Fund as a whole. Funds are accounting devices that the Fund uses to keep track of specific sources of funding and spending for particular purposes.

The Fund has only one fund type as described below:

- Governmental fund –the Fund's basic services are included in the governmental fund, which focus on (1) cash and other financial assets that are readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Fund's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent page of each statement that explains the relationship (or differences) between them.

**FINANCIAL ANALYSIS OF THE FUND AS A WHOLE**

**Governmental Activities**

**Net Position.** A summary of the Fund's Statements of Net Position is presented in the table below:

**Table A-1**  
**Governmental Activities**

	<u>2024</u>	<u>2023</u>	<u>Change</u>
Current assets	\$ 1,084,420	\$ 1,076,006	\$ 8,414
Noncurrent assets:			
Capital assets-net	-	551	(551)
Total Assets	<u>1,084,420</u>	<u>1,076,557</u>	<u>7,863</u>
Current liabilities	-	13,083	(13,083)
Total liabilities	<u>-</u>	<u>13,083</u>	<u>(13,083)</u>
Net position:			
Net investment in capital assets	-	551	(551)
Unrestricted	1,084,420	1,062,923	21,497
Total net position	<u>\$ 1,084,420</u>	<u>\$ 1,063,474</u>	<u>\$ 20,946</u>

The Fund's current assets increased \$8,414 to \$1,084,420 in fiscal year 2024, from \$1,076,006 at the end of fiscal year 2023. The change in current assets is primarily due to the increase in cash and cash equivalents as a result of operations. Current liabilities decreased \$13,083 in fiscal year 2024, to \$0 due to the timing of payments to vendors.

The Fund's net position increased \$20,946 to \$1,084,420 in fiscal year 2024, from \$1,063,474 at the end of fiscal year 2023. The change in net position is primarily due to the results of 2024 operations described in more detail on the following page.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2024**

**Governmental Activities**

**Changes in net position.** A summary of the Fund's Statements of Activities is presented in the table below:

**Table A-2**  
**Changes in Net Position**

For the years ended December 31,	<u>2024</u>	<u>2023</u>	<u>Change</u>
Revenues			
Program Revenues:			
Charges for services	\$ 116,513	\$ 113,766	\$ 2,747
Total revenues	<u>116,513</u>	<u>113,766</u>	<u>2,747</u>
Expenses			
Governmental activities	<u>95,567</u>	<u>60,062</u>	<u>35,505</u>
Increase (decrease) in net position	20,946	53,704	(32,758)
Total net position, beginning of year	<u>1,063,474</u>	<u>1,009,770</u>	<u>53,704</u>
Total net position, end of year	<u>\$ 1,084,420</u>	<u>\$ 1,063,474</u>	<u>\$ 20,946</u>

The Fund's revenues increased \$2,747 to \$116,513 in 2024 compared to 2023, primarily due to increases in court cost assessments. The Fund's expenses increased \$35,505 to \$95,567 in fiscal year 2024, primarily due to an increase in intergovernmental expenses due to Jefferson Parish.

**Governmental Fund**

The Fund's General Fund revenues increased \$2,747 in 2024 compared to 2023. The Fund's General Fund expenses increased by \$35,505 in 2024 compared to 2023 primarily due to an increase in intergovernmental expenses due to Jefferson Parish.

**CAPITAL ASSETS**

At the end of 2024, the Fund had investments in capital assets, as reflected in Table A-3:

**Table A-3**  
**Capital Assets**  
(net of accumulated depreciation)

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
Leasehold improvements	\$ -	\$ 551

The decrease in total net book value was due to depreciation expense recorded for the year.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2024**

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the Fund amended its general fund budget to reflect changes in estimated revenues and expenditures. An analysis of the original budget compared to the final amended general fund budget results is reflected in Table A-4:

**Table A-4**  
**Original and Final Amended Budget Comparison**  
**General Fund**

	Original Budget	Final Amended Budget	Difference
Revenues	\$ 119,000	\$ 116,514	\$ (2,486)
Expenditures	(92,600)	(76,262)	16,338
Net (expenditures) revenues	<u>\$ 26,400</u>	<u>\$ 40,252</u>	<u>\$ 13,852</u>

**Table A-5**  
**Final Budget Comparison**  
**General Fund**

	Final Budget	Actual Results	Difference
Revenues	\$ 116,514	\$ 116,513	\$ (1)
Expenditures	(76,262)	(95,016)	(18,754)
Net revenues (expenditures)	<u>\$ 40,252</u>	<u>\$ 21,497</u>	<u>\$ (18,755)</u>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

There were no significant changes to the operations of the Second Parish Court Judicial Expense Fund of Jefferson Parish for the year ended December 31, 2025, and management does not expect any significant changes to the operations for the year ended December 31, 2026. The Fund is dependent on fines and forfeitures fees for over 80% of its revenues. The economy is not expected to generate any significant growth. Therefore, the Fund's future revenues are expected to be consistent with the current year.

**CONTACTING THE FUND'S FINANCIAL MANAGEMENT**

This financial report is designed to provide all interested parties with a general overview of the Fund's finances and to demonstrate the Fund's accountability for money it receives. If you have questions about this report or need additional financial information, contact management of the Second Parish Court of Jefferson Parish's Judicial Expense Fund at (504) 364-2800.

## **BASIC FINANCIAL STATEMENTS**

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

	<b><u>ASSETS</u></b>	<u>Governmental Activities</u>
Cash and cash equivalents		\$ 1,071,532
Due from other governments		7,460
Prepaid Insurance		<u>5,428</u>
TOTAL ASSETS		<u>\$ 1,084,420</u>
	<b><u>NET POSITION</u></b>	
Unrestricted		<u>\$ 1,084,420</u>
TOTAL NET POSITION		<u>\$ 1,084,420</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Unit</u>
<b><u>FUNCTIONS/PROGRAMS</u></b>			
Governmental activities:			
General government	\$ 95,567	\$ 116,513	\$ 20,946
Total governmental activities	<u>\$ 95,567</u>	<u>\$ 116,513</u>	20,946
			20,946
			<u>1,063,474</u>
			<u>\$ 1,084,420</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**GOVERNMENTAL FUND**  
**BALANCE SHEET**  
**DECEMBER 31, 2024**

	<u>General Fund</u>
<b><u>ASSETS</u></b>	
Cash and cash equivalents	\$ 1,071,532
Due from other governments	7,460
Prepaid Insurance	<u>5,428</u>
TOTAL ASSETS	<u>\$ 1,084,420</u>
<b><u>FUND BALANCE</u></b>	
<b><u>FUND BALANCE</u></b>	
Unassigned	<u>\$ 1,084,420</u>
TOTAL FUND BALANCE	<u>1,084,420</u>
TOTAL FUND BALANCE	<u>\$ 1,084,420</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET**  
**TO THE STATEMENT OF NET POSITON**  
**DECEMBER 31, 2024**

Total fund balance - Governmental Funds \$ 1,084,420

Amounts reported in the statement of net position are different due to:

Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and therefore, are not reported in the funds. This is the amount of capital assets, net of accumulated depreciation, in the current period.

Cost of capital assets at December 31, 2024

\$ 21,393

Less: accumulated depreciation at December 31, 2024

(21,393)

-

Total net position for the year ended December 31, 2024

\$ 1,084,420

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**GOVERNMENTAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>General Fund</u>
<b><u>REVENUES</u></b>	
Charges for services	
Fines and forfeitures	\$ 101,925
Court cost assessments	14,588
TOTAL REVENUES	<u>116,513</u>
<b><u>EXPENDITURES</u></b>	
Current operating:	
General government:	
Salaries & benefits	10,080
Professional services	1,042
Other services	29,620
Intergovernmental expense	54,274
TOTAL EXPENDITURES	<u>95,016</u>
<b><u>EXCESS OF REVENUES</u></b>	
<b><u>OVER EXPENDITURES</u></b>	<u>21,497</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	21,497
Fund balance - Beginning of year	<u>1,062,923</u>
Fund balance - End of year	<u>\$ 1,084,420</u>

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**RECONCILIATION OF THE GOVERNMENTAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

Net change in fund balance - Governmental Funds \$ 21,497

Amounts reported in the statement of activities are different due to:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceed capital outlay in the current period.

Depreciation expense for the year \$ (551) (551)

Total change in net position for the year ended December 31, 2024 \$ 20,946

The accompanying notes are an integral part of this statement.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Second Parish Court Judicial Expense Fund (the Fund) for the Parish of Jefferson conform to U. S. generally accepted accounting principles (GAAP) as applicable to governments. The expense fund was established for the purpose of paying expenses for the Fund deemed necessary by the judges for efficient operations of the Fund. The following is a summary of the more significant policies.

**A. Basis of Presentation**

The Fund's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*.

**B. Financial Reporting Entity**

The Second Parish Court Judicial Expense Fund for the Parish of Jefferson was established July 18, 1982, under the provisions of Louisiana R.S. 13:2562.22. This statute provides for this expense fund to operate under the sole and exclusive authority of the Second Parish Court judges. As such, the Jefferson Parish Council is not financially accountable for these funds.

GASB Codification Section 2100 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. As such, the Jefferson Parish Council is not financially accountable for these funds.

As required by U.S. generally accepted accounting principles, this report includes all funds and account groups of the Second Parish Court Judicial Expense Fund (the primary government) that are controlled or dependent on the judges of the Second Parish Court. No other organization was determined to be a component unit of the Fund. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements. The Fund's expense fund reports as an independent reporting entity.

**C. Basis of Accounting**

Government Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the reporting government (the Fund). These statements include the financial activities for the overall government, except for fiduciary activities. Governmental activities are generally financed through court fees, intergovernmental revenues and other non-exchange transactions. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-Exchange Transactions*.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**C. Basis of Accounting** (continued)

*Government Wide Financial Statements (GWFS)* (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs 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 are presented as general revenues.

The GWFS are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs regardless of when cash is received or disbursed. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Codification Section N50, *Non-Exchange Transactions*.

*Fund Financial Statements (FFS)*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financial sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Fund considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Court fees and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Transfers between funds that are not expected to be repaid are accounted for as other financing sources.

The Fund uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Funds are typically classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D. Cash and Cash Equivalents**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and certificates of deposit. Under state law, the Fund may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

All of the Fund's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. The Fund's bank deposits are held at the same financial institutions as the other funds of Jefferson Parish (the Parish), thus sharing in the maximum amount of federal depository insurance of that institution. At year-end, the carrying amount of these deposits was \$1,071,532. All of the bank balance was covered by federal depository insurance or by collateral held by the pledging financial institutions trust department or agent in the Parish's name.

**E. Capital Assets and Depreciation**

Capital assets are recorded at historical cost, or estimated historical costs for assets where actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Fund maintains a minimum capitalization threshold level of \$5,000 or more. The Fund does not have any infrastructure assets. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are recorded on the GWFS in the statement of net position. For fund financial statements, capital acquisitions are reflected as expenditures in the governmental fund at the time of purchase.

Capital assets are depreciated using the straight-line method over their estimated useful lives.

<u>Description</u>	<u>Estimated Lives</u>
Leasehold improvements	10 - 20 years

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**F. Net Position**

For the government-wide statement of net position, net position amount is classified and displayed in three components:

- Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- Restricted net position – net position is considered restricted if its use is constrained to a particular purpose. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – consists of all other net position that does not meet the definition of the above two components and is available for general use by the entity.

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

**G. Governmental Fund Balances**

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by granters, creditors, or citizens.

Committed – represents balances that can be used only for specific purposes determined by a formal action by the Judges of the Fund.

Assigned – represents balances that are constrained by the Fund's intent that they will be used for specific purposes, not neither restricted or committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes within the general fund.

The Fund considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Fund also considers committed then assigned fund balances to be spent first when other unrestricted fund balance classifications are available for use. There were no non-spendable, restricted, committed, or assigned fund balances as of December 31, 2024.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**H. Budgets and Budgetary Accounting**

Budgetary procedures applicable to the Fund are defined in state law, Revised Statutes 39:1301-15. The major requirements of the Local Government Budget Act (LGBA) are summarized as follows:

- Prior to December 15, the Fund completes and submits an operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing those expenditures. Copies of the adopted budget are kept on file for public inspection.
- The Fund adopts a budget each year for the general fund. The budget for this fund is adopted on the modified accrual basis of accounting which is consistent with generally accepted accounting principles (GAAP). Formal budgetary integration is not employed. Budgeted amounts included in the accompanying financial statements include originally adopted budget amounts.
- The general fund budget may be revised during the year as estimates regarding revenues and expenditures change.
- All annual budgetary appropriations lapse at fiscal year-end.

**I. Use of Estimates**

The preparation of financial statements 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 expenses during the reporting period. Actual results could differ from those estimates.

**J. Adopted Accounting Pronouncement**

GASB Statement No. 100, *Accounting Changes and Error Correction*, is effective January 1, 2024. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). Implementation of this standard did not have a material impact on the financial statements.

**2. DUE FROM OTHER GOVERNMENTS**

This amount represents the fines and fees due from the Jefferson Parish Sheriff's Office for collections made through December 31, 2024 and not yet remitted to the Fund.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**

**3. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2024 are as follows:

<u>Governmental Activities</u>	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
Cost of capital assets				
Leasehold improvements	\$ 21,393	\$ -	\$ -	\$ 21,393
Total cost of capital assets	<u>21,393</u>	<u>-</u>	<u>-</u>	<u>21,393</u>
Total accumulated depreciation	<u>(20,842)</u>	<u>(551)</u>	<u>-</u>	<u>(21,393)</u>
Total governmental activities capital assets, net of accumulated depreciation	\$ <u>551</u>	\$ <u>(551)</u>	\$ <u>-</u>	\$ <u>-</u>

Depreciation expense for the year ended December 31, 2024 was \$551.

**4. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

The statutes which created the Fund's expense fund place certain limitations and restrictions on the collections and disbursements of the Fund. The Fund is in compliance with all significant limitations and restrictions for 2024.

**REQUIRED SUPPLEMENTARY INFORMATION – PART II**

**GENERAL FUND BUDGETARY COMPARISON SCHEDULE**

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>REVENUES</u></b>				
Charges for services				
Fines & forfeitures	\$ 105,000	\$ 101,926	\$ 101,925	\$ (1)
Court cost assessments	14,000	14,588	14,588	-
<b>Total Revenues</b>	<u>119,000</u>	<u>116,514</u>	<u>116,513</u>	<u>(1)</u>
<b><u>EXPENDITURES</u></b>				
Current				
General Government				
Salaries & benefits	-	-	10,080	(10,080)
Office supplies	5,000	-	-	-
Professional services	5,000	1,042	1,042	-
Other services	32,600	20,946	29,620	(8,674)
Intergovernmental expense	50,000	54,274	54,274	-
<b>Total Expenditures</b>	<u>92,600</u>	<u>76,262</u>	<u>95,016</u>	<u>(18,754)</u>
<b><u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u></b>	<u>26,400</u>	<u>40,252</u>	<u>21,497</u>	<u>(18,755)</u>
<b><u>NET CHANGE IN FUND BALANCE</u></b>	<u>26,400</u>	<u>40,252</u>	<u>21,497</u>	<u>(18,755)</u>
<b><u>FUND BALANCE</u></b>				
Beginning of year	<u>1,021,557</u>	<u>1,063,920</u>	<u>1,062,923</u>	<u>(997)</u>
End of year	<u>\$ 1,047,957</u>	<u>\$ 1,104,172</u>	<u>\$ 1,084,420</u>	<u>\$ (19,752)</u>

See independent auditors' report.

## **SUPPLEMENTARY INFORMATION**

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**SCHEDULE OF COMPENSATION, BENEFITS,**  
**AND OTHER PAYMENTS TO AGENCY HEADS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**Agency Heads:**

Honorable Sharlayne Jackson Prevost, Judge, Division "A"  
Honorable Raylyn R. Beevers, Judge, Division "B"

Purpose:	Amount	
	Judge Prevost	Judge Beevers
Insurance	\$ 6,295	\$ 10,646
Registration Fees	1,325	925
Housing	3,449	-
Continuing Professional Education Fees/Dues	2,150	2,040
Reimbursements	40	332
Per Diem	1,239	241
Car Allowance	10,080	-
Attorney	521	521
	<u>\$ 25,099</u>	<u>\$ 14,705</u>

See independent auditors' report.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY**  
**CASH BASIS PRESENTATION**  
**AS REQUIRED BY LA R.S. 24:515.2**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>First Six Month Period Ended 06/30/2024</b>	<b>Second Six Month Period Ended 12/31/2024</b>
<b>Details of Receipts from Collecting/Disbursing Agency</b>		
<b><u>Agency Remitting Money</u></b>		
<i>Jefferson Parish Sheriff Criminal Court Costs/Fees</i>	\$ 52,556	\$ 49,369
<b>Total Receipts</b>	<u>\$ 52,556</u>	<u>\$ 49,369</u>
<b>Ending Balance of Amounts Assessed but Not Received</b>	<u>-</u>	<u>-</u>

See independent auditors' report.

**OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

**INDEPENDENT AUDITORS' 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**

To the Honorable Sharlayne Jackson Prevost, Judge, Division "A"  
To the Honorable Raylyn R. Beevers, Judge, Division "B"  
Second Parish Court for the Parish of Jefferson  
Metairie, Louisiana

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, the financial statements of the governmental activities and the major fund of the Second Parish Court Judicial Expense Fund (the Fund) of the Parish of Jefferson as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements, and have issued our report thereon dated March 26, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Fund'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 Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund'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 Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002.

## Fund's Response to Finding

*Government Auditing Standards* requires the auditor to perform limited procedures on the Fund's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Fund's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## 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.



EISNERAMPER LLP  
Metairie, Louisiana  
March 26, 2026



**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expressed an unmodified opinion on the basic financial statements of the Second Parish Court Judicial Expense Fund for the Parish of Jefferson.
2. No material weaknesses in internal control over financial reporting were identified for the year ended December 31, 2024.
3. Two instances of noncompliance with state laws and regulations were identified for the year ended December 31, 2024.

**B. FINDINGS**

**2024-001 Timely Submission of Audit Report**

Criteria:	In accordance with the Louisiana Revised Statute (R.S.) 24:513 and 24:514, audit reports are due to the Louisiana Legislative Auditor (LLA) no later than six months after the local auditee's fiscal year end.
Condition:	The Fund did not meet the June 30, 2025 deadline for reporting to the Louisiana Legislative Auditor.
Context/Cause:	The Fund's accounting and financial reporting is performed by Jefferson Parish, Louisiana (the Parish). Due to staffing shortages and turnover in key management and accounting positions at the Parish, the Fund needed additional time to provide all supporting documentation to complete the audit.
Effect:	The Fund is not compliant with the Louisiana Legislative Auditor reporting requirements.
Recommendations:	The Fund should implement procedures to ensure that future audits are submitted by the required deadlines. The Fund should consider consultants to assist with preparation for the audit.
Views of responsible officials and planned corrective action:	The Fund will work with Jefferson Parish to implement procedures to ensure that subsequent audits beginning with the 2025 audit will be issued by the deadline.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**B. FINDINGS (continued)**

**2024-002 Louisiana's Local Government Budget Act (LGBA)**

Criteria:	Louisiana Revised Statute (R.S.) 39:1311 requires that the governing authority must adopt a budget amendment when: (1) total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by 5% or more and/or (2) total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by 5% or more.
Condition:	The Fund's General Fund had an unfavorable variance of approximately 25% of total actual expenditures compared to total budgeted expenditures.
Context/Cause:	The General Fund budget was not properly amended at year-end as required by the LGBA.
Effect:	The unfavorable variance noted resulted in a budget violation for the Fund.
Recommendations:	We recommend that the Second Parish Court Administration evaluate the budgets for the General Fund throughout the fiscal year, monitor actual revenues and expenditures diligently, and amend the budget when necessary in a timely manner and in accordance with the LGBA.
Views of responsible officials and planned corrective action:	The Second Parish Court Administration will review expenses during the year to make necessary amendments to our Judicial Expense Fund Budget.

**JEFFERSON PARISH, LOUISIANA**  
**SECOND PARISH COURT JUDICIAL EXPENSE FUND**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**2023-001 Timely Submission of Audit Report**

Criteria: In accordance with the Louisiana Revised Statute (R.S.) 24:513 and 24:514, audit reports are due to the Louisiana Legislative Auditor (LLA) no later than six months after the local auditee's fiscal year end.

Condition: The Fund did not meet the June 30, 2024 deadline for reporting to the Louisiana Legislative Auditor.

Status: Not resolved. See repeat finding 2024-001.