THE THIRTY-NINTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND

ANNUAL FINANCIAL REPORT
JUNE 30, 2026

The Thirty-Ninth Judicial District - Judicial Expense Fund
Financial Report
June 30, 2026

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MANAGEMENT'S DISCUSSION AND ANALYSIS
39th JUDICIAL DISTRICT COURT
For the Fiscal Year Ended June 30, 2026

The Management's Discussion and Analysis (MD&A) of the 39th Judicial District Court (the Court) provides an objective and easily readable analysis of the Court's financial activities for the fiscal year ended June 30, 2026. This discussion and analysis should be read in conjunction with the Court's basic financial statements and accompanying notes.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Court's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. The report also contains required supplementary information and other supplementary information.

Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the Court's finances using accounting methods similar to those used by private-sector businesses. These statements consist of the Statement of Net Position and the Statement of Activities.

The **Statement of Net Position** presents the Court's assets and deferred outflows of resources less its liabilities and deferred inflows of resources, with the difference reported as net position. Changes in net position over time may provide an indication of whether the Court's overall financial position is improving or deteriorating.

The **Statement of Activities** presents information showing how the Court's net position changed during the fiscal year. The Court's governmental activities are primarily supported by intergovernmental revenues, along with fines, fees and charges for services.

Fund Financial Statements

Fund financial statements provide more detailed information about the Court's most significant funds. The Court uses fund accounting to demonstrate compliance with finance-related legal requirements and to segregate transactions related to certain governmental functions or activities. The Court maintains two governmental funds, the General Fund and FINS Fund.

Governmental funds account for substantially the same functions reported as governmental activities in the government-wide statements. However, governmental funds focus on current financial resources and near-term inflows and outflows of spendable resources.

The government-wide financial statements use the economic resources measurement focus and accrual basis of accounting. Governmental fund financial statements use the current financial resources measurement focus and modified accrual basis of accounting.

The notes to the financial statements provide additional information to explain in detail some of the data contained in those financial statements.

The other supplementary schedules provide the following details about 1) compensation, benefits, and other payments to the agency head, and 2) the justice system funding.

FINANCIAL SUMMARY

The following tables summarize the Court's financial position and results of operations for fiscal years 2026 and 2025.

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

Summary of the Statement of Net Position

	2026	2025
ASSETS:		
Current Assets	$ 50,576	$ 46,323
Capital Assets (net)	3,467	5,008
Total Assets	$ 54,043	$ 51,331
LIABILITIES:		
Accounts Payable	$ 3,190	$ 4,104
NET POSITION:		
Net Investment in Capital Assets	$ 3,467	$ 5,008
Unrestricted	47,386	42,219
Total Net Position	$ 50,853	$ 47,227

Summary of the Statement of Activities

	2026	2025
REVENUES:		
Fees, Fines, Court Costs	$ 23,086	$ 58,658
Operating Grants & Contributions	136,529	83,029
Interest	50	41
Total Revenues	$ 159,665	$ 141,728
EXPENSES:		
Judicial	156,039	133,839
Change in Net Position	$ 3,626	$ 7,889

At June 30, 2026, the Court reported total assets of 54,043, compared with liabilities of $3,190. The resulting total net position was $50,853, an increase from $47,227, in the prior year.

Unrestricted net position of $47,386 represents the portion available to maintain the Court's obligation to both citizens and creditors. This is an increase of $5,167, or 12% from prior year.

DETAILED ANALYSES

Government-Wide Financial Analysis

Governmental Activities

Governmental activities increased the Court's net position by $3,626 during fiscal year 2026, compared with an increase of $7,889 in fiscal year 2025.

Governmental activity revenues increased from $141,728 in 2025 to $159,665 in 2026, an increase of $17,937, or 13%. The most significant increases occurred in operating grants (intergovernmental), which increased from $83,029 to $106,250, an increase of $23,221, or 28%. This increase is related to the salaries paid by the Red River Parish Police Jury for the Court activities.

Governmental activity expenses increased from $133,839 in 2025 to $156,039 in 2026, an increase of $22,200, or 17%. The most significant increase occurred in personnel services, which increased from $83,029 to $106,250, an increase of $23,221, or 28%. This increase is related to filling the vacancy of the FINS/Probation officer position. The Court did not have a FINS/Probation officer from February until May of the prior year.

Financial Analysis of the Court's Funds

At June 30, 2026, the Court's governmental funds reported fund balances of $47,386. The General Fund reported revenues of $129,386, expenditures and transfers of $124,219, and an increase in fund balance of $5,167, or 12%.

The General Fund ended the year with a fund balance of $47,386. Of the ending fund balance, $47,386 was unassigned. There was a substantial increase in the General Fund balance during the fiscal year 2026 as intergovernmental revenues increased; however, personnel costs also increased, reflecting the filling of the vacant FINS/Probation officer position.

The FINS Fund reported a fund balance of $0 at June 30, 2026. The FINS Fund revenues decreased significantly from $42,059 in 2025 to $30,279 in 2026, a decrease of $11,780, or 28%. This decrease is related to FINS funds received in the prior year to help defray the costs of the Court's office expenditures from past years.

Budgetary Analysis

The Court does not adopt an annual budget for the General Fund or the FINS Fund. Accordingly, budgetary comparison information, which is required supplementary information only for funds with legally adopted annual budgets, is not presented.

SIGNIFICANT CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

At June 30, 2026, the Court reported $3,467 in net capital assets.

During fiscal year 2026, governmental activities had no capital asset additions. Depreciation expense was $1,541.

Additional information concerning the Court's capital assets is presented in the notes to the financial statements.

Long-Term Liabilities

The Court has no long-term liabilities.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The Court enters fiscal year 2027 with governmental fund balances of $47,386.

The Court does not expect any future events or economic conditions to significantly affect the revenues or expenditures.

REQUEST FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the Court's finances and to demonstrate accountability for the resources entrusted to the Court. Questions concerning this report or requests for additional financial information should be directed to the judge, Luke Mitchell of 39th Judicial District Court, P O Box 401, Coushatta, LA 71019.

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The Honorable Luke Mitchell, District Judge
The Thirty-Ninth Judicial District Court
P. O. Box 401
Coushatta, LA 71019

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Thirty-Ninth Judicial District Court (the Court), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis on pages 1-4 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. We have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

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

Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head and Justice System Funding Schedule – Receiving Entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier
Natchitoches, Louisiana

September 9, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

The Thirty-Ninth Judicial District Court
Statement of Net Position
June 30, 2026

	Governmental Activities
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	$ 50,576
Non-current Assets:	
Capital Assets (net)	3,467
Total Assets	$ 54,043
LIABILITIES:	
Accounts Payable	$ 3,190
NET POSITION:	
Net Investment in Capital Assets	$ 3,467
Unrestricted	47,386
Total Net Position	$ 50,853

See accompanying notes and independent accountant's compilation report.

The Thirty-Ninth Judicial District Court
Statement of Activities
For the Year Ended June 30, 2026

Activities	Expenses	Program Revenues: Fees, Fines & Charges for Services	Program Revenues: Operating Grants & Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities:				
Judicial	$ 156,039	$ 23,086	$ 136,529	$ 3,576
General Revenues:				
Miscellaneous-				
Interest				50
Change in Net Position				$ 3,626
Net Position at July 1, 2025				47,227
Net Position at June 30, 2026				$ 50,853

See accompanying notes and independent accountant's compilation report.

FUND FINANCIAL STATEMENTS

The Thirty-Ninth Judicial District Court
Balance Sheet - Governmental Funds
June 30, 2026

	Major Funds		
	General	FINS Fund	Total Governmental Funds
ASSETS:			
Cash & Cash Equivalents	$ 48,186	$ 2,390	$ 50,576
LIABILITIES:			
Accounts Payable	$ 800	$ 2,390	$ 3,190
FUND BALANCE:			
Unassigned	47,386	-	47,386
Total Liabilities and Fund Balance	$ 48,186	$ 2,390	$ 50,576

See accompanying notes and independent accountant's compilation report.

The Thirty-Ninth Judicial District Court
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2026

Fund Balances - Governmental Funds	$	47,386
Amounts 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		21,465
Less, Accumulated Depreciation		(17,998)
Total Net Position of Governmental Activities at June 30, 2026	$	50,853

See accompanying notes and independent accountant's compilation report.

The Thirty-Ninth Judicial District Court
Statement of Revenues, Expenditures, and Changes in Fund Balances-
Governmental Funds
For the Year Ended June 30, 2026

	Major Funds		Total Governmental Funds
	General	FINS Fund	
REVENUES:			
Fees & Fines	$ 23,086	$ -	$ 23,086
Intergovernmental-			-
State of Louisiana	-	30,279	30,279
Red River Parish Police Jury	106,250	-	$ 106,250
Miscellaneous-			
Interest	50	-	$ 50
Total Revenues	$ 129,386	$ 30,279	$ 159,665
EXPENDITURES:			
Current-			
Judicial			
Personnel Costs	$ 106,250	$ -	106,250
Operating and Administrative	17,470	-	17,470
Fees Paid to Others	-	30,778	30,778
Total Expenditures	$ 123,720	$ 30,778	$ 154,498
Excess (Deficiency) of Revenues over Expenditures	$ 5,666	$ (499)	$ 5,167
Transfers	(499)	499	-
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	$ 5,167	$ -	$ 5,167
Fund Balance-Beginning of Period	42,219	-	42,219
Fund Balance-End of Period	$ 47,386	$ -	$ 47,386

See accompanying notes and independent accountant's compilation report.

The Thirty-Ninth Judicial District Court
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
June 30, 2026

Net Change in Fund Balance - Governmental Funds	$	5,167
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-		
Depreciation Expense		(1,541)
Net Change in Net Position, per Statement of Activities	$	3,626

See accompanying notes and independent accountant's compilation report.

NOTES TO FINANCIAL STATEMENTS

The Thirty-Ninth Judicial District
Parish of Red River, Louisiana
Notes to Financial Statements
June 30, 2026

Introduction:

The Thirty-Ninth Judicial District Court (the Court) was created by LSA-RS 13:996.58. The judge of the Thirty-Ninth Judicial District, who is an elected official, has control over the Court and all disbursements made therefrom. The Thirty-Ninth Judicial District encompasses Red River Parish, 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 accordance with GASB Statement No. 14, the Thirty-Ninth 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 entity. Governmental activities generally are financed through taxes, 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 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 are presented as general revenues.

C. Fund Accounting-

The accounts of the 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.

There are two funds that are categorized as governmental funds. The emphasis on fund financial statements is on major governmental funds; each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or if its total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The major funds of the Court are described below:

Governmental Funds-

General Fund

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

Special Revenue Fund-

FINS

Families in Need of Services (FINS) became effective in all courts having juvenile jurisdiction on July 1, 1994, as Title VII of the Louisiana Children's Code. The FINS process is designed to identify and integrate existing service providers, connect families to needed services, and promote the establishment of new services or programs where gaps in services have been identified. The FINS Fund accounts for the collection and expenditures of maintaining the juvenile jurisdiction.

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 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 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 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-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the 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 Court maintains a threshold level of $1,000 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:

Fixtures & Equipment	5-7 years

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 resources are available, the Court applies unrestricted net resources first, unless a determination is made to use restricted net resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by the Court at the incurrence of the expense.

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. Nonspendable 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;

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 $47,386. If applicable, the 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. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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, 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 Thirty-Ninth Judicial District Court are subject to the following risk:

The Thirty-Ninth Judicial District
Parish of Red River, Louisiana
Notes to Financial Statements
June 30, 2026

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the 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 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 Court's name.

At June 30, 2026, the Court had $50,576 in deposits (collected bank balances). These deposits were fully secured from risk with federal deposit insurance.

3. Capital Assets:

Capital Asset balances and activity for the year ended June 30, 2026, is as follows:

Activities	Balance 07-01-25	Additions	Deletions	Balance 06-30-26
Capital Assets Depreciated:				
Office Furniture, Fixtures & Equipment	$21,465	$ 0	$0	$21,465
Less, Accumulated Depreciation:				
Office Furniture, Fixtures & Equipment	16,457	1,541	0	17,998
Net Capital Assets	$ 5,008	$(1,541)	$0	$ 3,467

Depreciation expense of $1,541 was charged to the Judicial function.

4. Compensated Absences:

Employees of the Thirty-Ninth Judicial District Court cannot carry leave forward from year to year. Therefore, there is no entry made for compensated absences.

5. Litigation:

Management has advised that there is no litigation pending against the Thirty-Ninth Judicial District Court at June 30, 2026.

6. Subsequent Events:

Management has evaluated events through September 9, 2026, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

SUPPLEMENTARY INFORMATION

The Thirty-Ninth Judicial District
Parish of Red River, Louisiana
Schedule of Compensation, Benefits and Other
Payments to Agency Head
For the Year Ended June 30, 2026

Agency Head: The Honorable Luke D. Mitchell

Per Diem	$0
Mileage Reimbursement	0

See accompanying independent accountant's compilation report.

Thirty-Ninth Judicial District Court
Justice System Funding Schedule – Receiving Entity
For the Year Ended June 30, 2026

Justice System Funding Schedule – Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Thirty-Ninth Judicial District Court – Judicial Expense Fund	
LLA Entity ID #	8740	
Date that reporting period ended	June 30, 2026	
Cash Basis Presentation	**First Six Month Period Ended 12/31/2025**	**Second Six Month Period Ended 6/30/2026**
Receipts From:		
Red River Parish Sheriff, Criminal Fines – Other	$ 0	$ 0
Red River Parish Sheriff, Criminal Court Costs/Fees	2,540	2,973
Red River Parish Sheriff, Bond Fees	3,596	3,653
Red River Parish Clerk of Court, Civil Fees	0	0
Subtotal Receipts	$6,136	$6,626
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	$ 0	$ 0

See accompanying independent accountant's compilation report.