



Juvenile Court for Caddo Parish

FINANCIAL STATEMENTS

December 31, 2024



	Page
REPORTS	
Independent Auditor's Report	1
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 <i>Government Auditing Standards</i>	4
FINANCIAL STATEMENTS	
Required Supplementary Information	
Management's Discussion and Analysis (Unaudited)	6
Basic Financial Statements	
Government-wide financial statements (GWFS)	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements	
Balance Sheet – Governmental Funds	13
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds to the Statement of Activities	16
Notes to Financial Statements	17
Required Supplementary Information	
Budgetary Comparison Schedule – General Fund	31
Budgetary Comparison Schedule – Child Support Fund	32
Supplementary Information	
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head	33
Justice System Funding Schedule – Collecting/Disbursing Entity	34
Justice System Funding Schedule – Receiving Entity	36
Schedule of Findings and Responses	37
REQUIRED COMMUNICATIONS	
Required Communications	39
Accounting Policies, Judgments, and Sensitive Estimates and Carr, Riggs, & Ingram, L.L.C. Comments on Quality	46
Summary of Audit Adjustments	48
Management Representation Letter	49



Carr, Riggs & Ingram, L.L.C.
1000 East Preston Avenue
Suite 200
Shreveport, LA 71105

Mailing Address:
PO Box 4278
Shreveport, LA 71134

318.222.2222
318.226.7150 (fax)
CRIadv.com

INDEPENDENT AUDITOR'S REPORT

The Honorable Judges
Juvenile Court for Caddo Parish
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Juvenile Court for Caddo Parish ("Juvenile Court") as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the Juvenile 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 and each major fund of the Juvenile 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. 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 Juvenile Court, 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 Juvenile Court'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.

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 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 Juvenile 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 Juvenile 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 and budgetary comparison information 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 Juvenile Court's basic financial statements. The Schedule of Compensation, Reimbursements, Benefits, and Other Payments to Agency Head and Justice System Funding Schedules - Collecting/Disbursing Entity and Receiving Entity 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, Reimbursements, Benefits, and Other Payments to Agency Head and Justice System Funding Schedules - Collecting/Disbursing Entity and Receiving Entity 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 June 24, 2025, on our consideration of the Juvenile 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 Juvenile 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 Juvenile Court's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

Shreveport, Louisiana
June 24, 2025



CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.

1000 East Preston Avenue

Suite 200

Shreveport, LA 71105

Mailing Address:

PO Box 4278

Shreveport, LA 71134

318.222.2222

318.226.7150 (fax)

CRIadv.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***

The Honorable Judges
Juvenile Court for Caddo Parish
Shreveport, 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 each major fund of Juvenile Court for Caddo Parish ("Juvenile Court"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise Juvenile Court's basic financial statements, and have issued our report thereon dated June 24, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Juvenile 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 Juvenile Court's internal control. Accordingly, we do not express an opinion on the effectiveness of Juvenile 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.

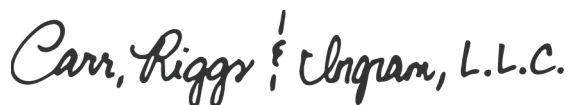
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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 Juvenile 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 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. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." with a stylized flourish at the end.

CARR, RIGGS & INGRAM, L.L.C.

Shreveport, Louisiana
June 24, 2025



Required Supplementary Information

Management's Discussion and Analysis
(Unaudited)



Juvenile Court for Caddo Parish Management's Discussion and Analysis (Unaudited) December 31, 2024

This section of the Juvenile Court for Caddo Parish's ("Juvenile Court") annual financial report presents our discussion and analysis of the Juvenile Court's financial performance during the fiscal year that ended on December 31, 2024. Please read it in conjunction with the Juvenile Court's financial statements, which follow this section.

Financial Highlights

The following exhibit some of the more important highlights of the financial results for the government-wide financial statements for the year ended December 31, 2024:

- The Juvenile Court's total net position from governmental activities increased \$71,618 from the beginning of the fiscal year as a result of operations during the year;
- During the year ended December 31, 2024, the Juvenile Court's expenses were \$58,303 less than the \$704,622 recognized as revenue from charges for services and operating grants;
- The cost of operating the programs of the Juvenile Court was \$646,319, which represents a decrease in the costs of operations under the prior year of \$39,657 or a 5.78% (percent) decrease, and
- The General Fund reported unassigned fund balance of \$174,294.

Overview of the Financial Statements

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

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Juvenile Court's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Juvenile Court's governmental operations, reporting the Juvenile Court's operations in more detail than the government-wide statements.
 - The governmental funds statements illustrate how general government services, like court operations, were financed in the short-term as well as what remains for future spending, including a special revenue fund that provides information about the use of revenue earmarked by law for a particular purpose.

The financial statements also include notes that explain some of 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. Exhibit 1 shows how the required parts of this annual report are arranged and relate to one another.

Exhibit 1 summarizes the major features of the Juvenile Court's financial statements, including the portion of the Juvenile Court'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.

**Juvenile Court for Caddo Parish
Management's Discussion and Analysis (Unaudited)
December 31, 2024**

Exhibit 1 Major Features of Juvenile Court's Government and Fund Financial Statements		
	Government-Wide Statements	Governmental Funds
Scope	The entire Juvenile Court governmental unit	The activities of the Juvenile Court that are not proprietary or fiduciary
Required financial statements	<ul style="list-style-type: none"> • Statement of net position • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures, and changes in fund balances
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability	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 are included
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is paid or received	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 are due during the year or soon thereafter

Government-Wide Statements

The government-wide statements report information about the Juvenile Court 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 Juvenile Court's net position and how they have changed. Net position (the difference between the Juvenile Court's total assets and total liabilities) is one way to measure the Juvenile Court's financial health, or position.

For instance:

- Over time, increases or decreases in the Juvenile Court's net position is an indicator of whether its financial health is improving or deteriorating.
- To assess the overall health of the Juvenile Court, you need to consider additional financial factors, such as changes in the finances of the State of Louisiana and the Caddo Parish Commission.

Juvenile Court for Caddo Parish

Management's Discussion and Analysis (Unaudited)

December 31, 2024

The government-wide financial statements of the Juvenile Court consist of:

- Governmental activities - all of the Juvenile Court's basic services are included here, such as services to protect the welfare of children.

Fund Financial Statements

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

- Some funds are required by State law.

The Juvenile Court has one type of fund:

- Governmental funds – Most of the Juvenile Court's basic services are included in two governmental funds (general and special revenue) which focus on (1) how cash and other financial assets that can be readily converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the Juvenile Court's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationships between the two types of financial statements.

Financial Analysis of the Juvenile Court as a Whole

Net Position

The Juvenile Court's combined net position increased during 2024 by \$71,618 or 29.14% (percent), from \$245,735, at December 31, 2023, as shown in the following table:

<i>December 31,</i>	2024	2023	Increase (decrease)
Assets			
Current and other assets	\$ 367,404	\$ 335,059	\$ 32,345
Total assets	367,404	335,059	32,345
Current liabilities	50,051	89,324	(39,273)
Net position			
Restricted	142,067	82,227	59,840
Unrestricted	175,286	163,508	11,778
Total net position	\$ 317,353	\$ 245,735	\$ 71,618

**Juvenile Court for Caddo Parish
Management's Discussion and Analysis (Unaudited)
December 31, 2024**

Changes in Net Position

The following condensed government-wide governmental activity statement illustrates the major changes in operations for the Juvenile Court in 2024 as compared to 2023:

<i>For the years ended December 31,</i>	2024	2023	Increase (decrease)	Percent change
Revenues	\$ 717,937	\$ 704,751	\$ 13,186	1.87%
Expenses	646,319	685,976	(39,657)	-5.78%
Change in net position	\$ 71,618	\$ 18,775	\$ 52,843	

Governmental Activities

The Juvenile Court's total governmental revenue increased from 2023 by \$13,186 or 1.87% (percent), while expenses decreased by \$39,657 or 5.78% (percent), as compared to 2023. The increase in revenue is attributable to increase in reimbursable expenses relating to the TANF grant during the period. The decrease in expense is attributable to decrease in legal fees with settlement of outstanding commitments, which did not occur in the current year.

There were no significant changes to the sources of revenue between 2024 and 2023.

<i>December 31,</i>	2024	2023	Increase (decrease)	Percent change
Revenue				
Charges for services	\$ 397,037	\$ 416,344	\$ (19,307)	-4.64%
Grants and contributions parish support	307,585	274,190	33,395	12.18%
Other	13,315	14,217	(902)	-6.34%
Total revenues	717,937	704,751	13,186	1.87%
Expenses				
Personnel services	338,745	310,514	28,231	9.09%
Other costs to deliver governmental programs	307,574	375,462	(67,888)	-18.08%
Total expenses	646,319	685,976	(39,657)	-5.78%
Change in net position	\$ 71,618	\$ 18,775	\$ 52,843	

Financial Analysis of the Juvenile Court's Funds

At the end of 2024, the Juvenile Court's governmental funds reported a combined fund balance of \$317,353 which increased a total of \$71,618 from prior year fund balance of \$245,735. The prior year operations showed an increase in fund balance of \$18,775.

Capital Assets

The Juvenile Court's net investment in capital assets (net of accumulated depreciation) for its governmental activities as of December 31, 2024, is \$0.

**Juvenile Court for Caddo Parish
Management's Discussion and Analysis (Unaudited)
December 31, 2024**

This net investment in capital assets includes vehicles.

<i>December 31,</i>	2024	2023
Vehicles	\$ 16,710	\$ 16,710
Less accumulated depreciation	(16,710)	(16,710)
Net capital assets	\$ -	\$ -

Additional information on the Juvenile Court's capital assets can be found in Note 6 Capital Assets in this report.

Economic Factors and Next Year's Budget

The Juvenile Court relies on the State of Louisiana, enforcement fees, and court fees for the majority of its funding. As with any company, the cost of business continues to rise. This office has taken steps to minimize those increases by maximizing the funds that are generated through fines and costs.

General Fund Budgetary Highlights

The Juvenile Court has prepared budgets that cover its governmental activities in the General Fund and Special Revenue Fund. Included in this financial report are comparison schedules that illustrate the actual results of these funds compared to the original and revised budgets.

Contacting the Juvenile Court's Financial Management

This financial report is designed to provide the citizens, taxpayers, and creditors with a general overview of the Juvenile Court's finances and to demonstrate the Juvenile Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Bobby Stromile, Administrator, 1835 Spring Street, Shreveport, LA 71101.



Basic Financial Statements





Government-Wide Financial Statements (GWFS)



Juvenile Court for Caddo Parish
Statement of Net Position

<i>December 31,</i>	2024
<hr/>	
Assets	
Cash and cash equivalents	\$ 150,188
Investments	139,934
Due from other governments	72,293
Other receivables	999
Prepaid expenses	3,990
<hr/>	
Total assets	\$ 367,404
<hr/>	
Liabilities	
Accounts payable	\$ 47,753
Accrued expenses	2,298
<hr/>	
Total liabilities	50,051
<hr/>	
Net position	
Restricted for child support	142,067
Unrestricted	175,286
<hr/>	
Total net position	\$ 317,353
<hr/>	

The accompanying notes are an integral part of these financial statements.

Juvenile Court for Caddo Parish
Statement of Activities

		Program Revenues		Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	
<i>For the year ended December 31, 2024</i>	Expenses			
Functions/programs				
Governmental activities				
Judicial	\$ 646,319	\$ 397,037	\$ 307,585	\$ 58,303
Total governmental activities	\$ 646,319	\$ 397,037	\$ 307,585	58,303
	General revenues			
	Interest and investment earnings			11,790
	Other			1,525
	Total general revenues			13,315
	Change in net position			71,618
	Net position, beginning of year			245,735
	Net position, end of year			\$ 317,353

The accompanying notes are an integral part of these financial statements.



Fund Financial Statements



Juvenile Court for Caddo Parish
Balance Sheet – Governmental Funds

<i>December 31, 2024</i>	General Fund	Child Support Special Revenue Fund	Total
Assets			
Cash and cash equivalents	\$ 33,473	\$ 116,715	\$ 150,188
Investments	139,934	-	139,934
Due from other governments	43,245	29,048	72,293
Other receivables	999	-	999
Prepaid expenses	992	2,998	3,990
Total assets	\$ 218,643	\$ 148,761	\$ 367,404
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 43,357	\$ 4,396	\$ 47,753
Accrued salaries	-	2,298	2,298
Total liabilities	43,357	6,694	50,051
Fund balances			
Nonspendable	992	-	992
Restricted for:			
Support enforcement	-	142,067	142,067
Unassigned	174,294	-	174,294
Total fund balances	175,286	142,067	317,353
Total liabilities and fund balances	\$ 218,643	\$ 148,761	\$ 367,404

The accompanying notes are an integral part of these financial statements.

Juvenile Court for Caddo Parish
Reconciliation of the Balance Sheet - Governmental
Funds to the Statement of Net Position

<u>December 31,</u>	<u>2024</u>
Fund balances - total governmental funds	\$ 317,353
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.	
Those assets consist of:	
Governmental capital assets	\$ 16,710
Less accumulated depreciation	(16,710) -
<u>Net position of governmental activities</u>	<u>\$ 317,353</u>

The accompanying notes are an integral part of these financial statements.

Juvenile Court for Caddo Parish
Statement of Revenues, Expenditures and
Changes in Fund Balances – Governmental Funds

<i>For the year ended December 31, 2024</i>	General Fund	Child Support Special Revenue Fund	Total
Revenues			
Fines, charges and commissions for services			
Support enforcement fees	\$ -	\$ 323,281	\$ 323,281
Court costs and fees	73,756	-	73,756
Intergovernmental revenue			
Federal and state financial assistance	307,585	-	307,585
Earnings (loss) on investments	6,868	4,922	11,790
Other	1,525	-	1,525
Total revenues	389,734	328,203	717,937
Expenditures			
Current operating			
Salaries regular employees	-	56,280	56,280
Costs to Caddo Parish	-	140,000	140,000
Costs to other governmental agencies	3,640	-	3,640
Dues and subscriptions	3,014	-	3,014
Education, travel and training	10,191	-	10,191
Employee benefits reimbursement	-	7,495	7,495
Family Drug Treatment Court			
Administrative and personnel	21,817	-	21,817
Treatment	260,648	-	260,648
Testing and laboratory	9,548	-	9,548
Training and travel	6,865	-	6,865
Other services	4,000	-	4,000
Insurance	18,306	273	18,579
Legal and auditing	8,570	11,500	20,070
Miscellaneous	3,920	-	3,920
Office costs	5,799	-	5,799
Professional services	21,638	52,815	74,453
Total expenditures	377,956	268,363	646,319
Net change in fund balance	11,778	59,840	71,618
Fund balance at beginning of year	163,508	82,227	245,735
Fund balance at end of year	\$ 175,286	\$ 142,067	\$ 317,353

The accompanying notes are an integral part of these financial statements.

Juvenile Court for Caddo Parish
Reconciliation of the Statement of Revenues,
Expenditures and Changes in Fund Balances – Governmental
Funds to the Statement of Activities

<i>For the year ended December 31,</i>	<i>2024</i>
Net change in fund balances - total governmental funds	\$ 71,618
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation expense	-
Change in net position of governmental activities	\$ 71,618

The accompanying notes are an integral part of these financial statements.

Juvenile Court for Caddo Parish

Notes to Financial Statements

Note 1: REPORTING ENTITY

The Juvenile Court for Caddo Parish ("Juvenile Court") is provided for under Louisiana Revised Statutes Sections 13:1564 through 13:1565. Three elected judges serve as the governing body of the Juvenile Court. All sessions of the Juvenile Court shall be held separate and apart from the First Judicial District Court in quarters to be provided by the governing authority of the Caddo Parish Commission ("Commission"). The Commission is required to make all necessary provisions for the proper conduct of the Juvenile Court and to provide for all necessary expenses in connection with the operation of the Juvenile Court, except for expenses directly related to employees of the Caddo Parish Clerk of Court who serves as the ex officio clerk of the Juvenile Court, including the stenographer and all necessary and legitimate expenses incurred by the probation officers in the discharge of their official duties.

The Juvenile Court has exclusive juvenile jurisdiction in Caddo Parish including, but not limited to all juvenile violations, abuse and neglect, delinquency, traffic, non-support issues, and all other administrative and judicial matters involving juveniles in Caddo Parish, Louisiana.

During 2007, through an intergovernmental agreement between the Commission and the Juvenile Court, all programs involving care and rehabilitation of juveniles and the related resources of the Juvenile Court were transferred to the Department of Juvenile Services, created by Caddo Parish Commission Ordinance 4484.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Juvenile Court's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant policies established in GAAP, and used by the Juvenile Court, are discussed below.

Government-Wide and Fund Financial Statements

The financial statements comply with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

The government-wide financial statements (GWFS) (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Juvenile Court.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity

As the governing authority of the parish, for reporting purposes, the Commission is the financial reporting entity for Caddo Parish. The financial reporting entity consists of (a) the primary government (Parish Commission), (b) organizations for which the primary government is financially responsible, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board Statement No. 14, as amended by Statement No. 61, established criteria for determining which component units should be considered part of the Commission for financial reporting purposes. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Commission to impose its will on that organization, and/or
 - b. The potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Commission.
2. Organizations for which the Commission does not appoint a voting majority but are fiscally dependent on the Commission.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization were not included because of the nature or significance of the relationship.

The Commission has determined that the Juvenile Court is not a component unit of the parish because it is legally separate from the Commission and is governed by independently elected officials. The Commission is not considered accountable for the Juvenile Court due to the inability of the Commission to impose its will over the daily operations. While some financial burdens are placed on the Commission by the Juvenile Court, it is not significant enough to warrant inclusion in the reporting entity. Using the above criteria, it was also determined that the Juvenile Court has no component units.

The accompanying financial statements include all organizations, activities, and functions that comprise the Juvenile Court and do not present information on the Caddo Parish Commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting

The Juvenile Court organizes its accounts on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. The Juvenile Court 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.

Funds of the Juvenile Court are classified as governmental funds. Governmental funds account for all of the Juvenile Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between the governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources that may be used to finance future period programs or operations. The following are the Juvenile Court's governmental funds:

Governmental Fund Type

General Fund - Accounts for revenues received through state and federal grants for Family Drug Treatment Court. It also includes the judicial expense fund fees, fines and costs imposed and collected by the Juvenile Court. The funds collected are under the control of the juvenile judges and may be used for any operating expense of the Juvenile Court including salaries for court reporters and other personnel, establishing and maintaining a law library, and buying or maintaining any type of equipment, supplies, or other items germane to or consistent with the efficient operation of the Juvenile Court, however, no judge's salary may be paid from the General Fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue resources that are legally restricted to expenditure for specific purposes. The Juvenile Court has one special revenue fund:

Child Support Fund - Accounts for a five percent (5%) fee assessed in non-support cases that are processed through the state's Child Support Enforcement Program.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting

The government-wide financial statements were prepared using the economic resources measurement focus and 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 Statement No. 33, *Accounting and Financial Reporting for 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., revenue and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual – that is, when they become measurable and available to pay current liabilities. For this purpose, the Juvenile Court considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Grants are recorded when the Juvenile Court is entitled to such funds. Earnings on investments are recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Operating Transfers Between Funds

Transfers between funds that are not expected to be repaid are accounted for as other financial sources (uses). These transactions are recorded as they occur. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts. Generally, these transfers are to pay operating costs of the Juvenile Court borne by one or the other of the Juvenile Court's funds.

Budgetary Practices

Budgets are adopted on a modified accrual basis, which is consistent with U.S. generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund. All annual appropriations lapse at fiscal year-end.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Louisiana Local Government Budget Act provides that "the total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing year." The "total estimated funds available" is the sum of the estimated fund balance at the beginning of the year and the anticipated revenues for the current year.

Through the budget, the Juvenile Court allocates its resources and establishes its priorities. The annual budget assures the efficient and effective use of the Juvenile Court's economic resources. It establishes the foundation of effective financial planning by providing resource planning, performance measures and controls that permit the evaluation and adjustment of the Juvenile Court's performance.

The budget is structured such that revenues are budgeted by source and appropriations are budgeted by principal type of expenditure. Expenditures may not legally exceed appropriations at the fund level. Appropriations that are not expended lapse at year end. The Juvenile Court judges may revise or amend the budget at their discretion. Management may not amend the budget.

Cash and Cash Equivalents

The Juvenile Court's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Highly liquid investments with Louisiana Asset Management Pool, Inc. (LAMP) are included in cash and cash equivalents. Under state law, the Juvenile Court may deposit funds in demand deposits or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments

Juvenile Court's investments are held by the Caddo Parish Commission in its pooled investment account.

State statutes authorize the Commission to invest in U.S. bonds, Treasury notes, and bills, or certificates or time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a nonprofit corporation, formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments of the Commission are stated at fair value. Investments, excluding the LAMP investments, are held in the Commission's name through a book-entry system at the Federal Reserve Bank. A separate financial report for LAMP can be located at the LAMP website, www.lamppool.com.

LAMP is designed to be highly liquid to give participants daily access to their account balances. For reporting purposes LAMP balances are included in cash and cash equivalents in the financial statements.

Juvenile Court for Caddo Parish

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Uncollectible amounts are recognized as bad debts through the establishment of an allowance account at the time information becomes available that would indicate the uncollectibility of the receivable. At December 31, 2024, the allowance for doubtful accounts was \$0.

Interfund Transactions

Resources belonging to particular funds are commonly shared with other funds that need access to additional resources. When resources are provided without the expectation of repayment, the transaction is reported as a transfer and is treated as a source of income by the recipient fund and as expenditure by the providing fund. Quasi-external transactions, if any, are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

Capital Assets

Capital assets, which include vehicles, are reported in the government-wide financial statements. Capital assets are defined by Juvenile Court as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are recorded at historical cost or estimated historical cost for assets where historical cost is not available and depreciated over their estimated useful lives. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Capital assets have not been assigned a salvage value because management feels that the salvage value is immaterial. Vehicles are depreciated using the straight line method over a useful life of five years.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position Classifications

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

Net Investment in capital assets – Consists of capital assets, net of accumulated depreciation.

Restricted net position – Consists of components of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – Consists of all other components of net position that do not meet the definition of “restricted” or “investment in capital assets”.

The Juvenile Court first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Categories and Classifications of Fund Equity

Fund balance policies - The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Juvenile Court is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent.

The provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, specifies the following classifications:

Nonspendable fund balance - Nonspendable fund balances are amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance - Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance - The committed fund balance classification includes amounts that can be used only for the specific purposes determined by action of the Juvenile Court’s highest level of decision-making authority. The Juvenile Court Judges are the highest level of decision-making authority for the Juvenile Court that can commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assigned fund balance - Amounts in the assigned fund balance classification are intended to be used by the Juvenile Court for specific purposes but do not meet the criteria to be classified as committed. The Juvenile Court judges authorize the judicial administrator to assign fund balance. The judges may also assign fund balance when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance - Unassigned fund balance is the residual classification for the General Fund.

The Juvenile Court would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from court costs, fines, forfeitures, and grants. Program revenues reduce the costs of the function to be financed from the Juvenile Court's general revenues.

Revenues represented by reimbursements and incentives under the Temporary Assistance for Needy Families (TANF) program are recognized when program expenditures are incurred in accordance with program guidelines. Court costs and fees provided for in Louisiana Statutes are recorded as received in cash. Investment earnings are recorded as earned since they are measurable and available.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make various 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.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 24, 2025 and determined there were no events that occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

In June 2022, the GASB issued GASB Statement No. 100, *Accounting Changes and Error Corrections*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated. Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles. There were no significant impacts of implementing this Statement.

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences. There were no significant impacts of implementing this Statement.

Future Accounting Pronouncements

GASB Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Future Accounting Pronouncements (Continued)

Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model. The purposes of the improvements are to (a) enhance the effectiveness of the financial reporting model in providing information that is essential for decision making and assessing a government's accountability and (b) address certain application issues identified through pre-agenda research conducted by the GASB. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

Management is evaluating the requirements of the above statements and the impact on reporting.

Note 3: CASH AND CASH EQUIVALENTS

At December 31, 2024, the Juvenile Court had cash and cash equivalents (book balances) of \$150,188 in the governmental funds. This balance contains cash equivalents totaling \$6,532 consisting of highly liquid investments with LAMP. These funds were held for the Juvenile Court by the Commission in its pooled cash account. These deposits are stated at cost, which approximates market value. 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. There were no uninsured cash balances as of December 31, 2024.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 4: INVESTMENTS

At December 31, 2024, the Juvenile Court had investments with a fair value totaling \$139,934. These investments were held for the Juvenile Court by the Caddo Parish Commission in its pooled investment account.

State statutes generally authorize the Juvenile Court to invest in direct obligations of the U.S. Treasury, U.S. government agency obligations, and LAMP, a local government investment pool.

LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participant's shares, investments are valued at amortized cost. LAMP is designed to be highly liquid to give participants daily access to their account balances.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Juvenile Court's investment policy requires all securities to be investment grade obligations but does not address specific credit quality ratings. The Juvenile Court does not limit the amount that may be invested in securities on any one issuer. In accordance with the investment policy, the maximum permitted maturity of any individual security in the Commission's portfolio is five years. It is a further requirement that the overall portfolio be structured to provide a minimum cash flow, through maturities, equal to 20% of the portfolio on an annual basis. Applicable state statutes do not address credit quality ratings, concentration of credit risk by issuer, or investment maturity limitations.

Custodial Credit Risk of Investments:

Custodial credit risk of investments is the risk that, in the event of the failure of a counterparty, the Caddo Parish Commission will not be able to recover the value of its investments or collateral securities in the possession of an outside party. The Commission has not adopted a policy to address custodial credit risk of investments; however, the Commission's investments in securities are protected by the Securities Investment Protection Corporation.

Fair Value Measurements:

GASB Statement No. 72, establishes a hierarchy of inputs to valuation techniques used to measure fair value. The Commission categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The implementation of this new statement did not change the method of measuring the fair value of the Commission's assets.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 4: INVESTMENTS (Continued)

These guidelines recognize a three-tiered fair value hierarchy, as follows:

- Level 1—Investments reflect prices quoted in active markets.
- Level 2—Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active.
- Level 3—Investments reflect prices based upon unobservable sources.

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk. The investments with LAMP and money market accounts are not categorized by fair value level. Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. U.S. government obligations classified in Level 2 of the fair value hierarchy are valued using a matrix and market-corroborate pricing based on the securities' relationship to benchmark quote prices.

Information about the fair value level and exposure of the Caddo Parish Commission's investments to this risk, using the segmented time distribution model is as follows:

Security	Fair Value Level	Standard & Poor's Rating	Percentage of total portfolio	Fair market value	Months to Maturity			
					0-6	7 - 12	13-24	Over 24
LAMP	N/A	N/A	12%	\$ 28,028,921	\$ 28,028,921	\$ -	\$ -	\$ -
Carter Credit Union-money market	N/A	N/A	1%	3,307,898	3,307,898	-	-	-
Regions - money market	N/A	N/A	0%	306,496	306,496	-	-	-
Total included in cash and cash equivalents			14%	31,643,315	31,643,315	-	-	-
U.S. Treasury Notes	1	N/A	37%	86,964,757	16,299,782	7,428,725	21,244,469	41,991,781
U.S. chartered agencies:								
Federal National Mortgage Association	2	AAA	2%	5,260,692	-	5,260,692	-	-
Federal Home Loan Mortgage Corporation	2	AAA	3%	7,465,634	-	-	-	7,465,634
Federal Home Loan Bank	2	AAA	30%	70,937,349	9,427,620	14,688,150	14,244,914	32,576,665
Federal Farm Credit Bank	2	AAA	14%	32,102,582	-	-	-	32,102,582
Total investments			86%	202,731,014	25,727,402	27,377,567	35,489,383	114,136,662
Total			100%	\$ 234,374,329	\$ 57,370,717	\$ 27,377,567	\$ 35,489,383	\$ 114,136,662
Percentage of portfolio value				100%	24%	12%	15%	49%

The balance of cash totaling \$31,643,315 is classified as "Cash and Cash equivalents" on the Caddo Parish Commission's Statement of Net Position because the accounts operate as or similar to a money market fund.

The total investments on the Statement of Net Assets with original maturities of three months or more when purchased are \$202,555,065 (\$200,330,791 in governmental activities and \$2,224,274 in the internal service funds). There were additional investments of \$175,949 held in the fiduciary funds. Therefore, total investments were \$202,731,014. The Caddo Parish Commission's Annual Comprehensive Financial Report is available on the Louisiana Legislative Auditor's website at www.la.la.gov.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 5: DUE FROM OTHER GOVERNMENTS AND OTHER RECEIVABLES

Receivables at December 31, 2024, primarily consisted of drug court reimbursements, support enforcement fees, and interest income, which were earned during the year ended December 31, 2024, but not remitted by the collecting agency until after year-end.

	General Fund	Child Support Fund	Total
Louisiana Supreme Court:			
Drug court reimbursement	\$ 43,245	\$ -	\$ 43,245
Office of Family Support:			
Support enforcement fees	-	29,048	29,048
Due from other governments	43,245	29,048	72,293
Other receivables	999	-	999
Totals	\$ 44,244	\$ 29,048	\$ 73,292

Note 6: CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities				
Vehicles	\$ 16,710	\$ -	\$ -	\$ 16,710
Less: Accumulated depreciation	(16,710)	-	-	(16,710)
Net capital assets	\$ -	\$ -	\$ -	\$ -

Note 7: RELATED PARTY TRANSACTIONS

Louisiana Revised Statute R.S. 13:1565 requires that the Caddo Parish Commission make all necessary provisions for the proper conduct of the business of the Juvenile Court and to provide all necessary expenses in connection with the operation of the Court. The Caddo Parish Commission provides the facilities, related utility costs for such facilities, accounting services, employee salaries and benefits, and the costs necessary for the proper operation of the Juvenile Court. For the year ended December 31, 2024, the Juvenile Court reimbursed the Caddo Parish Commission \$140,000 for costs associated with the operation of the Juvenile Court. In addition, the Juvenile Court reimbursed the Caddo Parish Commission \$191,117 for payroll and administrative costs associated with Family Drug Court for the year ended December 31, 2024.

Juvenile Court for Caddo Parish Notes to Financial Statements

Note 8: CONTINGENCIES

Grant Disallowances

The Juvenile Court participates in one federally assisted grant program, Temporary Assistance for Needy Families. The program is subject to various compliance audits. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under the terms of the grant. The Juvenile Court management believes that the amount of disallowances, if any, which may arise from future audits will not be material.



Required Supplementary Information



Juvenile Court for Caddo Parish

Budgetary Comparison Schedule – General Fund

<i>For the year ended December 31, 2024</i>	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Fees, charges, and commissions for services				
Court ordered classroom fees	\$ 4,000	\$ 4,000	\$ 2,310	\$ (1,690)
Court costs and fees	85,000	72,000	70,223	(1,777)
Grant revenue	320,000	307,585	307,585	-
Outside agency collections	750	750	1,223	473
Earnings (loss) on investments	1,000	1,000	6,868	5,868
Other	100	100	1,525	1,425
Total revenues	410,850	385,435	389,734	4,299
Expenditures				
General government				
Current operating				
Books and subscriptions	3,000	3,000	22	2,978
Dues	2,000	2,000	2,992	(992)
Education, travel and training	20,000	20,000	14,881	5,119
Office supplies	5,000	5,000	2,097	2,903
Telephone	6,000	6,000	3,702	2,298
Legal and auditing	58,500	58,500	8,570	49,930
Professional services	15,000	15,000	21,638	(6,638)
Grant program expenses	320,000	320,000	298,187	21,813
Insurance	16,000	16,000	18,306	(2,306)
Costs to other governmental entities	5,000	5,000	3,051	1,949
Outside agency distributions	750	750	590	160
Office equipment	1,000	1,000	-	1,000
Miscellaneous expense	2,500	2,500	3,920	(1,420)
Total expenditures	454,750	454,750	377,956	76,794
Excess (Deficiency) of revenues over expenditures	(43,900)	(69,315)	11,778	81,093
Beginning fund balance	163,508	163,508	163,508	-
Ending fund balance	\$ 119,608	\$ 94,193	\$ 175,286	\$ 81,093

See Independent Auditor's Report.

Juvenile Court for Caddo Parish Budgetary Comparison Schedule – Child Support Fund

<i>For the year ended December 31, 2024</i>	Original Budgeted Amounts	Final Budgeted Amounts	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fees, charges, and commissions for services:				
Support enforcement	\$ 300,000	\$ 310,000	\$ 323,281	\$ 13,281
Earnings on investments	1,000	1,000	4,922	3,922
Total revenues	301,000	311,000	328,203	17,203
Expenditures				
General government				
Current operating				
Salaries regular employees	52,500	52,500	56,281	(3,781)
Parochial retirement	6,100	6,100	6,496	(396)
Medicare insurance	4,000	4,000	806	3,194
Supplemental benefits	5,000	5,000	192	4,808
Education, travel and training	-	5,000	-	5,000
Legal and auditing	8,500	10,000	11,500	(1,500)
Professional services	60,000	65,000	52,816	12,184
Costs to Caddo Parish	161,400	156,400	140,000	16,400
General Insurance	5,000	7,000	272	6,728
Total expenditures	302,500	311,000	268,363	42,637
Excess (Deficiency) of revenues over expenditures	(1,500)	-	59,840	59,840
Beginning fund balance	82,227	82,227	82,227	-
Ending fund balance	\$ 80,727	\$ 82,227	\$ 142,067	\$ 59,840

See Independent Auditor's Report.



Supplementary Information



**Juvenile Court for Caddo Parish
Schedule of Compensation, Reimbursements, Benefits, and
Other Payments to Agency Head
For the Year Ended December 31, 2024**

Agency Head Name: Bobby L. Stromile, Administrator

Purpose	Amount
Reimbursements	\$ -
Dues	-
Registration fees	-
Total	\$ -

*Salary and benefits were not provided to the Administrator by the Juvenile Court for Caddo Parish.

Juvenile Court for Caddo Parish
Justice System Funding Schedule – Collecting/Disbursing Entity
For the Year Ended December 31, 2024

Caddo Parish Juvenile Court Justice System Funding Schedule - Collecting/Disbursing Entity Cash Basis Presentation As Required by La. R.S. 24:515.2		
	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Beginning Cash Balance	\$ 6,579	\$ 10,012
2. Collections		
a. Civil Fees	-	-
b. Bond Fees	2,543	2,765
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	1,061	1,834
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	440	390
l. Collection Fees	23,252	22,273
m. Interest Earnings on Collected Balances	-	-
n. Other	14,881	12,649
Total Collected	42,177	39,911
3. Deductions: Collections Retained by the Caddo Parish Juvenile Court		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	2,683	2,855
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	27,357	22,984
m. Interest Earnings on Collected Balances	-	-
n. Other	5,253	9,836
Total Collections Retained by the Caddo Parish Juvenile Court	35,293	35,675

See Independent Auditor's Report.

Juvenile Court for Caddo Parish
Justice System Funding Schedule – Collecting/Disbursing Entity
For the Year Ended December 31, 2024

4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	1,061	1,084
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	190	320
Total Amounts Disbursed to Individuals and Entities, Excluding Government	1,251	1,404
5. Deductions: Total Disbursements to Other Governments & Nonprofits	2,200	1,932
6. Total Amounts Disbursed/Retained	38,744	39,011
7. Ending Cash Balance	\$ 10,012	\$ 10,912
8. Ending Balance of "Partial Payments" Collected but not Disbursed	6,105	7,006
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

See Independent Auditor's Report.

**Juvenile Court for Caddo Parish
Justice System Funding Schedule – Receiving Entity
For the Year Ended December 31, 2024**

Justice System Funding Schedule - Receiving Schedule			
Cash Basis Presentation As Required by La. R.S. 24:515.2			
		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:		\$ 29,328	\$ 29,048
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Department of Children and Family Services DCFS	n. Other	\$ 160,545	\$ 159,138

See Independent Auditor's Report.

Juvenile Court for Caddo Parish
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024

We have audited the basic financial statements of the Juvenile Court for Caddo Parish as of and for the year ended December 31, 2024, and have issued our report thereon dated June 24, 2025. 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 audit of the financial statements as of December 31, 2024, resulted in an unmodified opinion. No management letter was issued for the year ended December 31, 2024.

Section I – Summary of Auditor’s Report

Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness	Yes
Significant Deficiencies	None reported

Compliance

Noncompliance Material to Financial Statements	None
--	------

Federal Awards

N/A

Section II – Financial Statement Findings Reported in Accordance with *Governmental Auditing Standards*

Current Year Findings

2024-001 ADJUSTMENT TO ACCOUNTS RECEIVABLE AND REVENUE

Condition: We identified accounts receivable and revenue amounting to \$29,048 was not recorded in the Child Support Fund for the year ended December 31, 2024. This omission was not identified or corrected by the entity’s internal controls over financial reporting.

Criteria: Controls should be in place to ensure revenues are identified and properly recognized.

Cause: Management failed to identify and recognize the December accounts receivable and revenue for the Child Support Fund, resulting in a material misstatement.

Effect: Failure to record material accounts receivable and revenue results in inaccurate financial statements, which is misleading to users of the financial statements.

**Juvenile Court for Caddo Parish
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2024**

Recommendation: It is recommended that management establish formal procedures to ensure the timely identification and recording of accounts receivable and revenue. Monthly and year-end checklists should be performed to include verification of accruals, in order to ensure completeness and accuracy of accounts receivable and revenues for financial reporting.

Management Response: The Court agrees with the recommendations and has implemented internal controls to ensure completeness and accuracy of accounts receivable and revenues throughout the year.

Prior Year Findings

None



Juvenile Court for Caddo Parish

STATEWIDE AGREED-UPON PROCEDURES REPORT

December 31, 2024



CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram, L.L.C.
1000 East Preston Avenue
Suite 200
Shreveport, LA 71105

Mailing Address:
PO Box 4278
Shreveport, LA 71134

318.222.2222
318.226.7150 (fax)
CRIadv.com

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Juvenile Court for Caddo Parish and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2024 through December 31, 2024. Juvenile Court for Caddo Parish's management is responsible for those C/C areas identified in the SAUPs.

Juvenile Court for Caddo Parish has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

- a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

Results: Not Applicable – Budgeting policies and procedures are maintained by Caddo Parish Commission.

- b) ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.

Results: Written policies and procedures do not address how purchases are initiated, how vendors are added to the vendor list, the preparation and approval process of purchases,

controls to ensure compliance with Public Bid Law, or documentation required to be maintained for all bids and price quotes.

- c) ***Disbursements***, including processing, reviewing, and approving.

Results: Written policies and procedures do not address disbursements, including processing, reviewing, and approving.

- d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Results: Not Applicable – Receipts/Collections policies and procedures are performed by Caddo Parish Commission.

- e) ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Results: Not Applicable – Payroll/Personnel policies and procedures are performed by Caddo Parish Commission.

- f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Results: Not Applicable – Contracting policies and procedures are performed by Caddo Parish Commission.

- g) ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Results: No exceptions were found in performing this procedure.

- h) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

Results: Written policies and procedures do not address required approvers of statements or monitoring card usage (e.g., determining the reasonableness of fuel card purchases).

- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Results: Not Applicable – Ethics policies and procedures are maintained by Caddo Parish Commission.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Results: Not Applicable – Debt service policies and procedures are maintained by Caddo Parish Commission.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Results: Not Applicable – Information Technology Disaster Recovery/Business Continuity policies and procedures are maintained by Caddo Parish Commission.

- l) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Results: Not Applicable – Sexual harassment policies and procedures are maintained by Caddo Parish Commission.

Board or Finance Committee

- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and

- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Results: No exceptions were found in performing this procedure.

- b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

Results: For 9 of 9 meetings during the period, minutes did not reference or include monthly budget-to-actual comparisons.

- c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

Results: Per the prior year audited financial statements, the unassigned fund balance of the general fund was not negative at the end of the prior year.

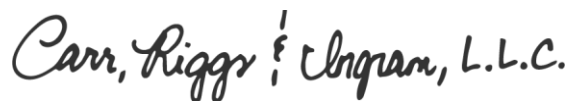
- d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results: There were no audit findings in the prior year, as such, this procedure is not applicable.

We were engaged by Juvenile Court for Caddo Parish to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



CARR, RIGGS, & INGRAM, L.L.C.
Shreveport, Louisiana
June 24, 2025



1835 SPRING STREET
SHREVEPORT, LOUISIANA 71101-4298
TELEPHONE: (318) 226-6772
FACSIMILE: (318) 429-7691

CHIEF JUDGE REE J. CASEY-JONES
DIVISION C
(318) 226-6757

JUDGE JUSTIN COURTNEY
DIVISION A
(318) 226-6755

JUDGE NATALIE RHORER HOWELL
DIVISION B
(318) 226-6587

June 24, 2025

Louisiana Legislative Auditor
1600 North 2nd Street
P.O. Box 94397
Baton Rouge, La 70804-9397

Carr, Riggs & Ingram, L.L.C.
1000 East Preston Ave.
Suite 200
Shreveport, La 71105

Re: Management's Response to Agreed-Upon Procedures

Management of Juvenile Court for Caddo Parish has reviewed the Independent Accountant's Report on Applying Agreed-Upon Procedures. We are in agreement with the report of Carr, Riggs & Ingram, L.L.C. Juvenile Court for Caddo Parish will add policies and procedures and implement changes as considered necessary and cost-beneficial to meet the expectations identified in the report and future agreed-upon procedures engagements.

With Regards,

Ree. J. Casey-Jones
Chief Judge
Caddo Parish Juvenile Court