District Attorney of the First Judicial District

(a component unit of Caddo Parish Commission)
Caddo Parish, Louisiana

FINANCIAL STATEMENTS

December 31, 2025

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INDEPENDENT AUDITOR'S REPORT

The Honorable James Stewart
District Attorney of the First Judicial District
Caddo Parish, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the District Attorney of the First Judicial District (District Attorney), a component unit of the Caddo Parish Commission, as of and for the year ended December 31, 2025, and the related notes to financial statements, which collectively comprise the District Attorney'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, the major fund, and the aggregate remaining fund information of the District Attorney, as of December 31, 2025, 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 District Attorney 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 District Attorney'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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney'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, the Schedule of Proportionate Share of the Net Pension Liability, the Schedule of Employer Contributions, and the Schedule of Changes in Net OPEB Liability and Related Ratios be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. In addition, the Schedule of Compensation, Benefits, and Other Payments to Agency Head is presented in accordance with Louisiana Revised Statues (RS) 24:513(A)(3); and the Justice System Funding Schedule – Collecting/Disbursing Entity and the Justice System Funding Schedule – Receiving Entity are presented in accordance with Act 87 of the Louisiana Revised Statutes (RS) 24:515.2. These schedules are also 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 Expenditures of Federal Awards, Schedule of Compensation, Benefits, and Other Payments to Agency Head, the Justice System Funding Schedule – Collecting/Disbursing Entity and the Justice System Funding Schedule – 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 29, 2026, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney'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 District Attorney's internal control over financial reporting and compliance.

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

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

Shreveport, Louisiana
June 29, 2026

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As management of the District Attorney of the First Judicial District (the "District Attorney"), we offer readers of the District Attorney's financial statements this narrative overview of the financial activities of the District Attorney for the fiscal year ended December 31, 2025. We encourage readers to consider the information presented here in conjunction the District Attorney's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

The following exhibits some of the more important highlights of the financial results for the government-wide financial statements for the year ended December 31, 2025:

- The District Attorney's total net deficit from governmental activities increased $286,254 from the beginning of the fiscal year as a result of operations during the year;
- During the year ended December 31, 2025, the District Attorney's program expenses were $789,472 more than the $12,483,241 recognized as revenue from charges for services and operating grants;
- The cost of operating the programs of the District Attorney was $13,272,713, which represents an increase in the costs of operations over the prior year of $220,229 or 1.687% (percent); and
- The District Attorney reported net position invested in capital assets of $130,854 and an unrestricted net deficit of ($8,128,100) totaling a net deficit of ($7,997,246), which is primarily caused by the Other post employment benefit liability.

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 District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District Attorney's governmental operations, reporting the District Attorney's operations in more detail than the government-wide statements.
    - The governmental funds statements illustrate how general government services, like public safety, were financed in the short-term as well as what remains for future spending.
    - Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more 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 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney'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.

Exhibit 1

Major Features of District Attorney's Government and Fund Financial Statements

	Government-wide Statements	Fund Statements	
		Governmental Funds	Fiduciary Funds
Scope	The entire District Attorney governmental unit (excluding fiduciary funds).	The activities of the District Attorney that are not proprietary or fiduciary, such as public safety and the IV-D program.	Instances in which the District Attorney is the trustee or agent for someone else's resources, such as seized drug assets awaiting forfeiture.
Required Financial Staements	• Statement of net position. • Statement of activities	• Balance sheet • Statement of revenues, expenditures, and changes in fund balance	• Statement of fiduciary net position. • Statement of changes in fiduciary net position
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial resources focus.	Accrual accounting and economic resource 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.	All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can.
Type of Inflow/Outflow of 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.	All revenues and expenses during the year, regardless of when cash is received or paid.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The government-wide statements are designed to provide readers with a broad overview of the District Attorney's finances, in a manner similar to a private sector business.

The statement of net position presents all of the District Attorney's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Net position represents the difference between all elements in a statement of financial position and is displayed in three components: net investment in capital assets, restricted, and unrestricted. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.

The statement of activities presents information showing how the District Attorney's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave). The statement of net position and the statement of activities distinguish functions of the District Attorney that are principally supported by intergovernmental revenues and charges for services. The District Attorney's governmental activities include basic services such as public safety, the IV-D program and general administration.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the District Attorney can be divided into two categories: governmental funds and fiduciary funds.

- Governmental funds – Most of the District Attorney's basic services are included in governmental funds 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 District Attorney'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.
- Fiduciary funds – We exclude the activity in these funds from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

Net Position

The District Attorney's combined net deficit increased during 2025 by $286,254 or 3.71% (percent), from the net deficit of ($7,710,992), at December 31, 2024, as shown in the following table:

	2025	2024	$ Change	% Change
Current and other assets	$ 3,833,216	$ 3,889,677		
Net pension asset	512,238	-		
Capital assets - Property	130,854	206,807		
Capital assets - ROU Assets	1,612,234	61,973		
Total assets	6,088,542	4,158,457		
Deferred outflows of resources	5,231,961	6,869,279		
Current liabilities	1,930,415	2,669,796		
Net pension liabilities	636,141	1,766,082		
Other post employment liability	10,176,149	9,664,840		
Other noncurrent liabilities	2,275,485	623,894		
Total liabilities	15,018,190	14,724,612		
Deferred inflows of resources	4,355,691	4,014,116		
Net position (deficit)				
Invested in capital assets	130,854	206,807		
Unrestricted	(8,128,100)	(7,917,799)		
Total net position (deficit)	$ (7,997,246)	$(7,710,992)	$ (286,254)	3.71%

Changes in Net Position

The following condensed government-wide governmental activity statement illustrates the major changes in operations for the District Attorney in 2025 as compared to 2024:

	2025	2024	$ Change	% Change
Revenue	$ 12,986,459	$ 11,880,900		
Expenses	13,272,713	13,052,484		
Change in net position	$ (286,254)	$ (1,171,584)	$ 885,330	-76%

Governmental Funds

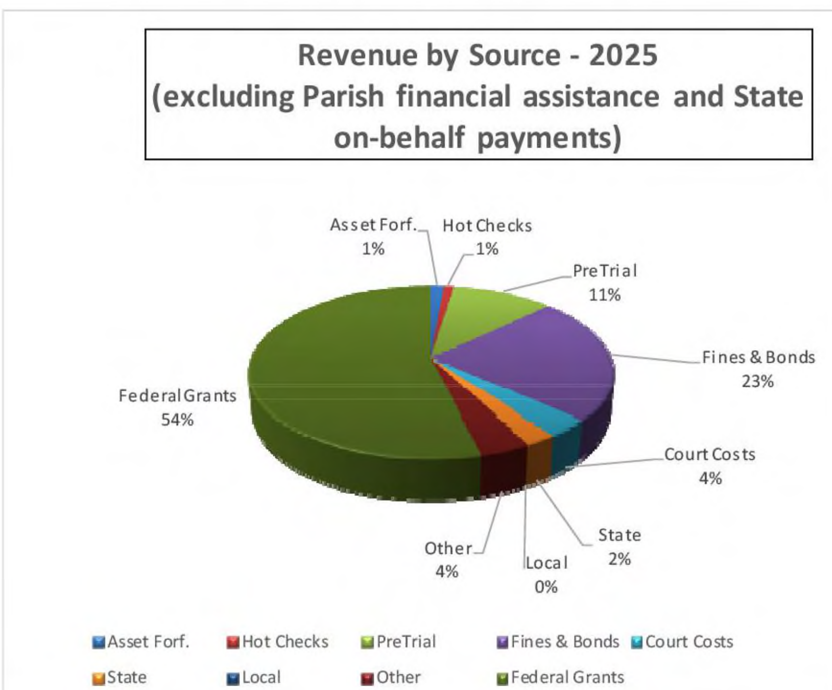
The District Attorney's total governmental fund revenue increased by $386,403 or 3.17% (percent), while expenses increased by $2,340,684 or 19.69% (percent), as compared to 2024. The increase in revenue is mainly due an increase in financial assistance from the Caddo Parish Commission (primary government). The increase in expenses is mainly due to capital outlay. The District Attorney also had $1,817,426 in other financing sources related to new subscriptions during the current year.

Governmental Funds (Continued)

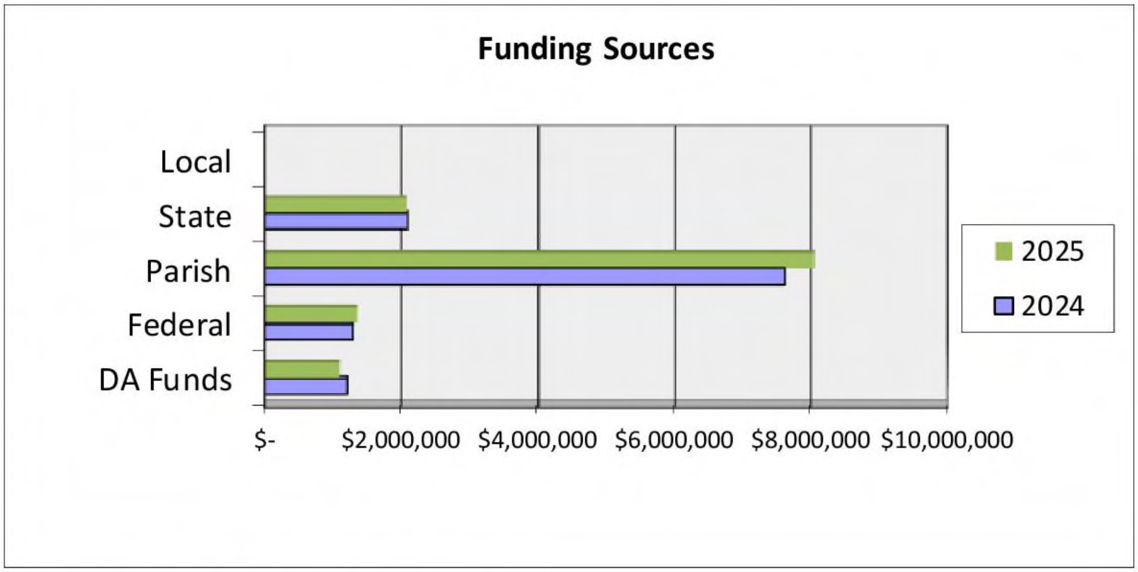
The District Attorney's governmental fund activity is shown in the following table:

	2025	2024	$ Change	% Change
Revenue				
Charges for service	$ 1,003,656	$ 1,104,063	$ (100,407)	-9.09%
Grants and contributions and parish support	11,479,583	10,993,479	486,104	4.42%
Other revenue	99,517	98,918	599	0.61%
Total revenues	12,582,756	12,196,460	386,296	3.17%
Expenses				
Personnel services	10,677,908	10,263,230	414,678	4.04%
Contractual charges	911,104	972,031	(60,927)	-6.27%
Materials and supplies	327,209	341,360	(14,151)	-4.15%
Other charges	176,396	161,250	15,146	9.39%
Bad debt expense	42,298	-	42,298	100.00%
Debt Service	267,991	77,239	190,752	246.96%
Capital outlay	1,822,483	69,595	1,752,888	2518.70%
Total expenses	14,225,389	11,884,705	2,340,684	19.69%
Excess (deficiency) of revenue over expenditures	(1,642,633)	311,755	(1,954,388)	-626.90%
Other financing sources (uses)	1,817,426	-	1,817,426	100.00%
Net change in fund balance	$ 174,793	$ 311,755	$ (136,962)	43.93%

There were no significant changes to the make-up of revenue between 2025 and 2024. The chart to the left shows all of the 2025 revenue by sources excluding the funding received from the Caddo Parish Commission of $8,046,676 (which includes $7,560,000 budget allocation) and the on-behalf payments from the State of Louisiana of $2,020,842. A grant from the State of Louisiana of $60,000 is included in the chart below.



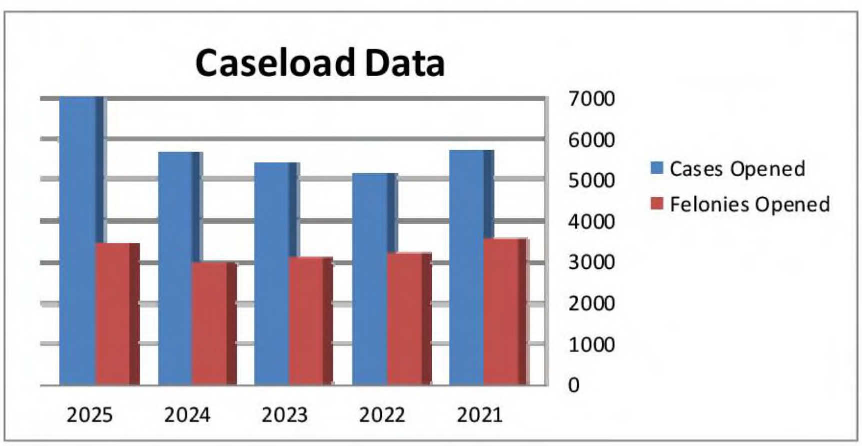
The chart to the right reflects changes in funding sources. There were increases in funding from Caddo Parish and the State of Louisiana.



FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY'S FUNDS

At the end of 2025, the District Attorney's governmental funds reported a fund balance of $3,350,897, which included an increase of $174,900 from prior year fund balance of $3,175,997. The prior year operations showed an increase in fund balance of $311,755. Prudent use of available funds and a gradual increase in funding will ensure that this office continues to be the leading prosecuting office in the State of Louisiana.

It is difficult to operate an office of this size and scope without some degree of financial flexibility. It is also of the utmost importance that this office be an independent protector of the citizens of Caddo Parish who have been the victims of criminal acts.



The chart to the left reflects the caseload in the District Attorney's Office. Resources are sometimes strained when trying to manage this magnitude of caseload. However, this office will continue to spend in a wise manner while also representing the citizens of Caddo Parish in the professional manner that they demand and deserve.

CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

At the end of 2025, the District Attorney had invested $1,768,282 in capital assets, $289,307 in right-to-use lease assets and $1,591,044 in subscription assets, as follows:

	2025	2024	$ Change	% Change
Furniture, fixtures and equipment	$ 1,005,454	$ 1,000,397	$ 5,057	0.51%
Vehicles	762,828	762,828	-	0%
Total capital assets at cost	1,768,282	1,763,225	5,057	0.29%
Less accumulated depreciation	(1,637,428)	(1,556,417)	(81,011)	5.20%
Capital assets, net	$ 130,854	$ 206,808	$ (75,954)	-36.73%
Right-to-use lease assets	$ 289,307	$ 62,925	$ 226,382	359.76%
Less accumulated amortization	(93,827)	(27,924)	(65,903)	236.01%
Right-to-use lease assets,	$ 195,480	$ 35,001	$ 160,479	458.50%
Subscription assets	$ 1,591,044	$ 141,862	$ 1,449,182	1021.54%
Less accumulated amortization	(174,290)	(114,890)	(59,400)	51.70%
Subscription assets, net	$ 1,416,754	$ 26,972	$ 1,389,782	5152.68%

At the end of 2025, the District Attorney had long term financing related to subscription and right-to-use lease assets noted above.

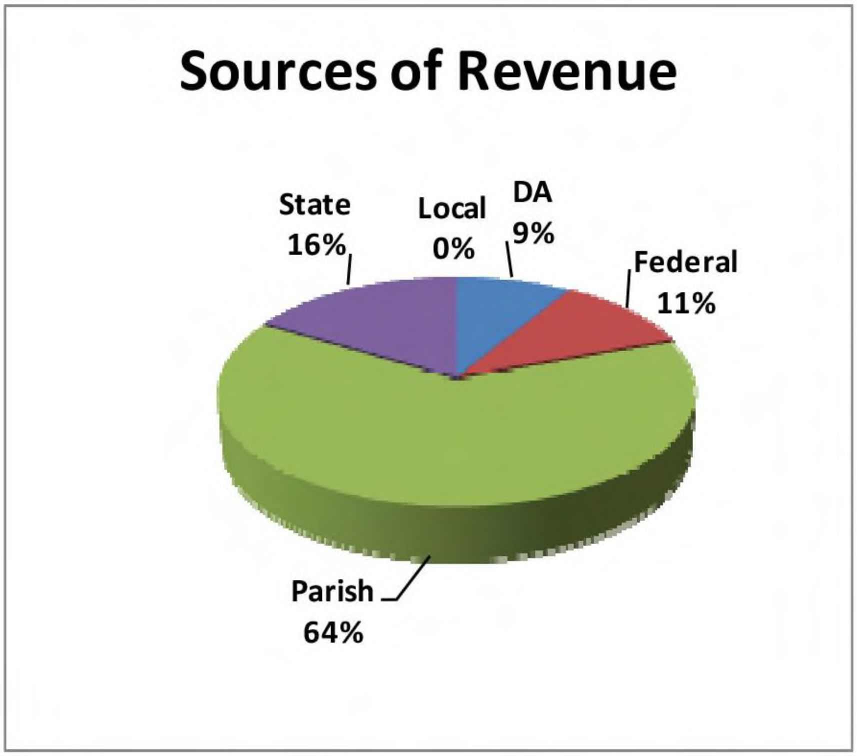
Deferred Outflows and Inflows of Resources

Deferred outflows of resources, although similar to "assets," is set apart because these items do not meet the technical definition of being an asset of the District Attorney on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense/expenditure. The deferred outflow of resources reported for the District Attorney relates to pensions and other post-employment benefits (OPEB).

Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the District Attorney as of the date of the financial statements. When all the recognition criteria are met, the deferred inflow of resources will become revenue or an increase to net position. Deferred inflows of resources reported represent a net amount attributable to the various components that impact pension and OPEB changes, and can include investment changes amortization, changes due to actuarial assumptions, and differences between expected or actual experience.

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

Economic Factors and Next Year's Budget

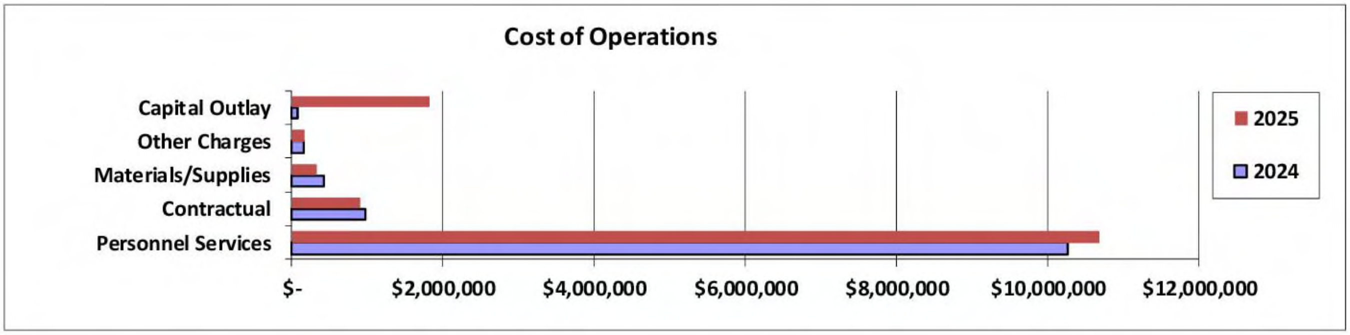


The District Attorney relies on the State of Louisiana (16%) and the Caddo Parish Commission (64%) for approximately 80% of its funding. Any particular year's economic climate can affect the financial picture of this office. What is known is that when both of these sources become stagnant for a period of time it dramatically affects the ability of this office to provide the expected services and the level of professionalism that is required.

This office has maintained a conservative path in spending. In 2025, revenues exceeded expenditures by $174,900 resulting in a fund balance of approximately $3.35 million. The cost to operate this office for 2025 was under $13.3 million, including State Assistant District Attorney (ADA) pay. In the type of emergency where this office would have to rely on its reserve funding for normal operations, those funds would carry this office for three months of operations.

As with any company, the cost of business continues to rise. This office has taken steps to minimize those increases; however, some, such as the employer contribution to the retirement systems, are mandated by law.

This office has done a good job of maximizing the funds that are generated through fines and costs and has steadily picked up an increasing share of the annual expenses.



Managing a more complex caseload requires attorneys and support staff that are experienced in handling criminal matters. To avoid (as much as possible) a high employee turnover rate, it is important that this office offer a competitive employment package.

CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT

This financial report is designed to provide the citizens, taxpayers, and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Attorney's office Administrator, 501 Texas Street, Shreveport, LA 71101.

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District Attorney of the First Judicial District

Basic Financial Statements

December 31,		2025
Assets		
Cash and cash equivalents	$	3,104,211
Receivables		
Fines, fees, forfeitures and costs		48,155
Due from Caddo Parish Commission, net		383,494
Due from State of Louisiana		
Title IV-D reimbursement		258,413
Due from fiduciary funds		38,943
Total receivables		729,005
Other current assets		56,132
Capital assets		
Depreciable, net		130,854
Right-to-use lease assets, net		195,480
Right-to-use subscription assets, net		1,416,754
Net pension asset		512,238
Total assets		6,144,674
Deferred Outflows of Resources		
Deferred outflows related to other post-employment benefits		4,261,907
Deferred outflows related to pensions		970,054
Total deferred outflows of resources		5,231,961
Liabilities		
Current liabilities		
Accounts payable		257,678
Accrued payroll		54,221
Other accrued expenses		226,660
Total current liabilities		538,559
Non-current liabilities		
Portion due within one year		
Accrued compensated absences		729,452
Subscription liability		177,045
Lease liability		109,293
Other post employement benefits		376,066
Portion due after one year		
Accrued compensated absences		934,654
Subscription liability		1,241,538
Lease liability		99,293
Other post employment benefits		10,176,149
Net pension liability		636,141
Total liabilities		15,018,190

(Continued)

December 31,		2025
Deferred Inflows of Resources		
Deferred inflows related to other post-employment benefit liability		3,202,277
Deferred inflows related to pensions		1,153,414
Total deferred inflows of resources		4,355,691
Net Position		
Net investment in capital assets		130,854
Unrestricted (deficit)		(8,128,100)
Total net position (deficit)	$	(7,997,246)

(Concluded)

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

For the Year Ended December 31, 2025	Expenses	Program Revenues: Charges for services	Program Revenues: Operating grants and contributions	Net (expense) revenue and changes in net position
Functions/programs				
Governmental activities				
Public safety and judicial prosecution	$ 13,272,713	$ 1,003,657	$ 11,479,584	$ (789,472)
Total governmental activities	$ 13,272,713	$ 1,003,657	$ 11,479,584	(789,472)
General revenues				
Interest and investment earnings				81,318
Non-employer pension contributions				403,703
Miscellaneous				18,197
Total general revenues				503,218
Change in net position				(286,254)
Net position (deficit), January 1, 2025				(7,710,992)
Net position (deficit), December 31, 2025				$ (7,997,246)

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

December 31,	2025
	General Fund
Assets	
Cash and cash equivalents	$ 3,104,211
Receivables	
Fines, fees, forfeitures and costs	48,155
Due from Caddo Parish Commission, net	383,494
Due from State of Louisiana	
Title IV-D reimbursement	258,413
Due from other funds	38,943
Other assets	56,132
Total assets	$ 3,889,348
Liabilities and Fund Balances	
Liabilities	
Accounts payable	$ 257,677
Accrued payroll	54,221
Other accrued expenses	226,660
Total liabilities	538,558
Fund balances	
Unassigned	3,350,790
Total fund balances	3,350,790
Total liabilities and fund balances	$ 3,889,348

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

December 31, 2025			
Total fund balances - governmental funds		$	3,350,790
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			
Governmental capital assets	1,768,281		
Less accumulated depreciation	(1,637,428)		130,853
Right-to-use lease assets, net	195,480		
Less lease liabilities	(208,586)		(13,106)
Right-to-use subscription assets, net	1,416,754		
Less subscription liabilities	(1,418,583)		(1,829)
Deferred outflow of resources related to OPEB are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.			4,261,907
Deferred inflow of resources related to OPEB are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.			(3,202,277)
Deferred outflow of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.			970,054
Deferred inflow of resources related to pensions are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.			(1,153,414)
Long-term liabilities, including total OPEB liability, net pension liability and compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds.			
Compensated absences	(1,664,106)		
Net pension liability	(636,141)		
OPEB obligation	(10,552,215)		(12,852,462)
Net position (deficit) of governmental activities		$	(7,997,246)

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

District Attorney of the First Judicial District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

For the Year Ended December 31,	2025
	General Fund
Revenue	
Fines, fees and bond forfeitures	$ 587,562
Court cost fees	87,170
Interest income	81,318
Intergovernmental revenue	
Federal financial assistance	1,352,065
Parish financial assistance	8,046,676
State of Louisiana	2,080,842
Drug asset forfeiture	34,953
Collection fees	293,971
Other	18,199
Total revenue	12,582,756
Expenditures	
General government	
Current operating	
Personnel services	10,677,908
Contractual charges	911,104
Materials and supplies	327,209
Other charges	176,396
Bad debt expense	42,298
Debt service:	
Principal payments	255,808
Interest payments	12,183
Capital outlay	1,822,483
Total expenditures	14,225,389
Excess of revenues over expenditures	(1,642,633)
Other Financing Sources (Uses)	
Proceeds from subscription issuance	1,817,426
Net other financing sources and uses	1,817,426
Net change in fund balance	174,793
Fund balance at beginning of year	3,175,997
Fund balance at end of year	$ 3,350,790

District Attorney of the First Judicial District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the year ended December 31, 2025		
Net change in fund balances - total governmental funds		$ 174,793
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 those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	1,822,483	
Depreciation expense	(81,011)	1,741,472
Governmental funds report subscriptions and leases payments as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lifes as amortization expense.		
Principal Payments	253,509	
Amortization	(267,165)	(13,656)
Deferred inflows for pensions and OPEB that are not reported in the governmental funds but are reported in the government wide statements		
Pensions	(359,754)	
OPEB	18,179	(341,575)
Deferred outflows for pensions and OPEB that are not reported in the governmental funds but are reported in the government wide statements		
Pensions	(889,973)	
OPEB	(747,345)	(1,637,318)
Governmental funds report proceeds related to the issuance of SBITAS and capital leases as other financing sources; however, reported as an increase in liabilities on the government-wide financial statements.		(1,817,426)
Changes to the OPEB liability and the related deferred outflows of resources and deferred inflows of resources are reported as expenses in the statement of activities, but does not require the use of current financial resources; therefore, is not reported as an expenditure in governmental funds.		29,134
The recognition of pension expense in the Statement of Activities is based on projected benefit payments discounted to actuarial present value and attributed to periods of employee service. Pension expenditures in the fund financial statements are the amounts actually paid.		1,642,180
Compensated absences are reported in the statement of activities when earned. As they do not require the use of current financial resources, they are not reported as expenditures on governmental funds until they have matured. This is the amount of compensated absences reported in the statement of activities in the prior year that has matured in the current year.		(63,858)
Change in net position of governmental activities		$ (286,254)

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

District Attorney of the First Judicial District
Statement of Fiduciary Net Position
Fiduciary Funds

December 31,		2025
		Custodial Funds
Assets		
Cash and cash equivalents	$	662,604
Seized property		112,804
Total assets		775,408
Liabilities		
Due to other governmental funds		38,943
Due to other agencies		29,249
Total liabilities		68,193
Net Position		
Restricted for		
Organizations and other governments	$	707,216

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

For the year ended December 31,		2025
		Custodial Funds
Additions		
Asset and drug seizures	$	306,409
Bond forfeiture		320,149
Pre-trial and victim restitution collections		329,974
Total additions		956,532
Deductions		
Asset forfeiture payments to government agencies		174,831
Asset forfeiture payments to individuals		15,578
Bond forfeiture payments to governmental agencies		320,148
Pre-trial and victim restitution payments to governmental agencies		328,003
Pre-trial and victim restitution payments to individuals		295
Total deductions		838,856
Net increase (decrease) in fiduciary net position		117,676
Net position - beginning		589,540
Net position - ending	$	707,216

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The Louisiana Constitution of 1974, Article V, Section 14 created the Judicial Districts of the State, among them the First Judicial District. Article V, Section 26 created the Office of the District Attorney for each of the Judicial Districts and sets forth the duties of the office. Louisiana Revised Statute 16:1 establishes a District Attorney for each of the Judicial District Attorney's offices. The First Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The District Attorney of the First Judicial District is a component unit of the Caddo Parish Commission. The First Judicial District Attorney's office is located in Shreveport, Louisiana, in Caddo Parish.

At December 31, 2025, the First Judicial District Attorney's office employed 113 persons. Thirty-eight (38) of these employees are attorneys, including the district attorney himself. Fourteen (14) of these employees are investigators, and the other sixty-one (61) are administrative and clerical personnel.

This financial report has been prepared in conformity with GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, issued in June 1999. Component units are required to initially adopt GASB Statement No. 34 for the same reporting period as the primary government. The District Attorney's primary government, the Caddo Parish Commission, has adopted the provisions of GASB 34.

The government-wide financial statements (GWFS) include the Statement of Net Position and the Statement of Activities. These statements report information on all of the governmental activities of the District Attorney. Fiduciary activities of the District Attorney are not included in these statements.

Reporting Entity

The basic criterion for determining whether a governmental organization should be included in a primary government's basic financial statements is financial accountability. The financial reporting entity consists of the primary government, the Caddo Parish Commission, organizations for which the primary government is financial accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Because the Caddo Parish Commission has (a) a fiscal responsibility to the District Attorney, and (b) the potential for the District Attorney to provide specific financial benefits to, or impose specific financial burdens on, the Caddo Parish Commission, the District Attorney was determined to be a component unit of the Caddo Parish Commission, the financial reporting entity.

The accompanying basic financial statements present information only on the funds maintained by the District Attorney 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.

Government-Wide and Fund Financial Statements

Governmental Fund Type

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that at least twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of that office. Louisiana Revised Statute 15:571.11(A)(1)(a) allows the District Attorney to request in excess of 12% to defray costs. Louisiana Revised Statute 16:16, which became effective August 30, 1986, provides that a court cost of $10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed. Louisiana Revised Statute 16:16.1, which became effective in 1997, provides that an additional court cost of $10.00 be collected to defray expenses of the District Attorney, in addition to all other fines, costs or forfeitures lawfully imposed.

As of September 1, 1994, the Louisiana Revised Statute 15:571.11 provided that all judgments of bond forfeiture will be paid to the District Attorney. The District Attorney will distribute these funds, thirty percent (30%) of which the District Attorney will retain, to be used in the general operating account.

As of August 15, 2003, the Louisiana Revised Statute 15:85.1 provided for a $15.00 fee to be assessed in connection with every criminal bond posted within each parish. Of this $15.00 fee, the District Attorney receives $7.00.

As of June 22, 1993, the Louisiana Revised Statute 22:822 (formerly 22:1065.1) provided that there shall be a premium on all commercial surety underwriters who write criminal bail bonds in the State of Louisiana. The District Attorney receives twenty-five percent (25%) of the amounts collected, to be used in the general operating account.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental Fund Type (continued)

General Fund (continued)

As of August 15, 2003, the Louisiana Revised Statute 32:57.2 provided that each person seeking renewal or reissuance of a suspended driver's license pay an additional fee of $25.00 to the office of the prosecuting authority for purposes of defraying the administrative cost for renewal or reissuance of the suspended driver's license.

The District Attorney also has the following programs, which are included in the General Fund:

Title IV-D

Title IV-D consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the program is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Hot Checks

Hot Checks consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures for this program are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the district attorney himself.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. The only fiduciary funds that the District Attorney has are considered custodial funds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds (continued)

The following are the District Attorney's fiduciary funds:

Drug and Asset Forfeiture Fund

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989" was implemented January 1, 1990. The Drug and Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The District Attorney may (1) retain property for official use or transfer the custody to any local, state, or federal agency; (2) destroy or use for investigative purposes, any illegal or controlled substances or other contraband, upon the written approval of the District Attorney after not less than twenty days after seizure, and (3) authorize a public sale without appraisal of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure, and the balance shall be allocated as follows:

60% to law enforcement agency making the seizure,
20% to the criminal court fund,
20% to District Attorney's general fund

These proceeds are to be used to further and enhance drug law enforcement. The District Attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Sex crimes forfeitures are also included in the Drug and Asset Forfeiture fund. According to Louisiana Revised Statute 15:539.1, the District Attorney shall authorize a public sale or public auction and any currency, instruments, or securities shall be distributed or disposed. Proceeds pay the costs of the public sale or public auction, court costs, and fees related to the seizure and storage of the property and any remaining proceeds shall be distributed as follows: 60% to the seizing agency or agencies in an equitable manner, 20% to the prosecuting agency, and 20% to the criminal court fund of the parish in which the offender was prosecuted.

Also included in the Drug and Asset Forfeiture fund is noncontraband unclaimed property seized in a criminal investigation. According to Article 228.4, if the property remains unclaimed for more than one year after its seizure and is not needed in any criminal proceeding, the District Attorney can petition any court to dispose of the property in a lawful manner. Funds should be disposed of as follows: 30% to the District Attorney and the remaining 70% to the investigative agency that stored and maintained the property.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Funds (continued)

Court Escrow, Bond Forfeiture, and Victim Restitution Funds
The District Attorney holds other funds in escrow for the court and recipients. These funds arise from forfeitures and fines under appeal, restitution payments to victims, and other similar situations. None of these funds has drug related origins, and, thus, are not a part of the drug and asset forfeiture fund. The District Attorney maintains these funds in escrow until the courts provide orders for their disposition, forfeiture or otherwise directed for victim restitution.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The accompanying basic financial statements of the District Attorney of the First Judicial District (District Attorney) have been prepared in conformity with accounting principles generally accepted in the United State of America (GAAP), as applied to governmental units.

The schedule of expenditures of federal awards includes the federal grant activity of the District Attorney an is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from parties outside the District Attorney's taxpayers or citizenry, as a whole. Program revenues reduce the costs of the function to be financed from the District Attorney's general revenues.

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered Judgment of Forfeiture is received. Court costs and fees provided for in Louisiana Statutes are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash, as are the collection fees for the prosecution of unemployment insurance and food stamp fraud cases. Investment earnings are recorded as earned since they are measurable and available.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Program Revenues (continued)

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenues until earned.

Fund Financial Statements

The fund financial statements provide information about the District Attorney's funds, including its fiduciary funds. Separate statements for each fund category—governmental, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and fiduciary funds. Fiduciary funds are used to report assets held in a custodial account by the District Attorney for others that cannot be used to support the government's own programs. Custodial funds are purely custodial and do not involve measurement of results of operations.

The District Attorney reports the following major governmental funds:

> The *General Fund* is the District Attorney's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.
>
> The *Fiduciary (custodial) funds* account for amounts collected on behalf of other governments and are expected to be distributed to the other governments within three months of receipt, none of which are held in trust.

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 and fiduciary 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. Commissions on fines and bonds forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation and other employee benefits are reported in the period due and payable rather than the period earned by the employees, and general long-term obligations principal and interest payments are recognized only when due.

Operating Transfers Between Funds

Transfers between funds that are not expected to be repaid are accounted for as other financing 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 District Attorney borne by one or the other of the District Attorney's funds.

Budgetary Information

The District Attorney utilizes the following budgetary practices:

The budgetary process begins with the administrator estimating the revenues expected to be received during the fiscal year. These revenue estimates are then used by the District Attorney and administrator to set budgetary guidelines in preparing appropriations. Proposed budgets are then prepared for publication and eventual adoption.

The proposed budgets for the calendar year 2025 were published on December 12, 2024. The proposed budgets were available for inspection by the public during normal business hours on December 23, 2024, when a public hearing was held. At the conclusion of the public hearing, the proposed budgets were adopted. On December 26, 2024, the District Attorney's Certificate of Compliance and implementation of the budgets were published. The budgets were approved December 27, 2024. The budgets were not amended. Once the budgets are approved, they can only be amended by the District Attorney. The District Attorney's administrator is authorized to make minor changes within line items. All budget appropriations lapse at year-end.

The entire budgetary process is governed by, and conforms to, Louisiana Revised Statute 39:1308.

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance

Cash and Cash Equivalents

The District Attorney'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. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana

Investments

State statutes authorize the District Attorney 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. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

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 District Attorney are stated at fair value. The balance of cash in LAMP is classified as cash equivalents. A separate financial report for LAMP can be located at the LAMP website, www.lamppool.com..

Receivables and Payables

Federal and state governmental agencies represent an important source of supplementary funding to finance activities beneficial to the District Attorney. These funds, primarily in the form of grants, are recorded in the General Fund. A grant receivable is recorded when the District Attorney has a right to reimbursement under the related grant. The grants normally specify the purpose for which the funds may be used and are audited annually under the single audit approach as mandated in the Uniform Guidance.

All outstanding balances between funds are reported as due to/from other funds. There is no activity between funds that is representative of lending/borrowing arrangements at the end of the fiscal year. These transactions are accounted for as receipts or disbursements of the General Fund and the Fiduciary Funds (Court Escrow Fund, Bond Forfeiture Fund, and Victim Restitution Fund, as applicable).

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (continued)

Interfund Activities and Transactions

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” within the fund financial statements. Long-term borrowings between funds are classified as “advances to other funds” or “advances from other funds” in the fund financial statements. Any amounts between government funds are eliminated in the governmental statement of net position, except for any residual balance outstanding between the governmental activities at the end of the fiscal year, which are reported in the government-wide financial statements as internal balances.

Interfund transactions are reflected as services provided, reimbursements, or transfers. Services provided, deemed to be at or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when a fund incurs a cost, charges the appropriate benefitting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide presentation.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Capital assets, which include property, plant, equipment, right-to-use lease assets and right-to-use subscription assets, are reported in the government-wide financial statements. Capital assets are defined by the District Attorney as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year.

All capital assets are capitalized at historical cost, or estimated historical cost for assets where actual cost is not available. Donated assets, if any, are recorded as capital assets at their estimated acquisition value at the date of donation.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (continued)

Property, plant and equipment is depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 7 years.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

The District Attorney has two (2) items that qualify for reporting as deferred outflows of resources, the *deferred amount on refunding* and the *deferred outflows related to pensions*, both reported in the government-wide and proprietary funds statements of net position. The deferred amount on refunding results from debt refinancing, whereby the reacquisition price of the funding debt instruments exceeds their net carrying amount. The deferred amount on refunding is amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Codification (GASBC) Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred outflows related to pensions will be recognized as either pension expense or a reduction in the net pension liability in future reporting years.

In addition to liabilities, the statements of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District Attorney has two (2) items that qualify for reporting as deferred inflows of resources. The *deferred inflows related to pensions* are an aggregate of items related to pensions as calculated in accordance with GASBC Section P20: *Pension Activities – Reporting for Benefits Provided through Trusts That Meet Specified Criteria*. The deferred inflows related to pensions will be recognized as a reduction to pension expense in future reporting years.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (continued)

Compensated Absences

The District Attorney's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. Both unused vacation benefits and unused sick leave are eligible to be used while still employed by the District Attorney. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements to the extent that the leave is attributable to employees' services already rendered and is more likely than not to be used and paid for while employed or paid for at the end of employment. For the purpose of measuring the liability, the District Attorney assumes that leave is used on a last-in-first-out (LIFO) basis, with leave earned during the current year used before leave accumulated in prior years. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

All employees appointed to full-time positions may earn from 12.5 to 25 days of annual leave and from 13 to 24.38 days of sick leave per year, depending on length of service. Vacation leave accrual is not limited for members of the Parochial Retirement System hired prior to January 1, 2007. All other employees will be limited to 520 total hours. Employees are eligible to be paid for unused vacation leave up to the previously specified maximum hours. A lump-sum payment is based on the hourly rate of the employee at the time of separation. For this purpose, the rate of pay for all attorneys shall be calculated as their total pay less the amount paid by the State of Louisiana (regardless of whether the attorney is on a state warrant). State pay for attorneys is specifically excluded from any payment calculations. Sick leave may be accumulated without limit; however, employees will not be paid for any unused sick leave balance upon leaving the employ of the office.

Leases

Lease contracts that provide the District Attorney with control of a non-financial asset, such as land, buildings or equipment, for a period of time in excess of twelve months are reported as a right-to use lease asset with a related lease liability. The lease liability is recorded at the present value of future lease payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible right-to-use lease asset is recorded for the same amount as the related lease liability plus any prepayments and initial direct costs to place the asset in service. Right-to-use lease assets are amortized over the shorter of the useful life of the asset or the lease term. The lease liability is reduced for lease payments made, less the interest portion of the lease payment.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (continued)

Subscription Based Information Technology Arrangements (SBITAs)

Subscription based information technology agreements (SBITAs) that provide the District Attorney with control of a non-financial asset, such as software, for a period of time in excess of twelve months are reported as a subscription asset with a related subscription liability. The subscription liability is recorded at the present value of future subscription payments, including fixed payments, variable payments based on an index or fixed rate and reasonably certain residual guarantees. The intangible right-to-use subscription asset is recorded for the same amount as the related subscription liability plus any prepayments and initial direct costs to place the asset in service. Right-to-use subscription assets are amortized over the shorter of the useful life of the asset or the agreement term. The subscription liability is reduced for subscription payments made, less the interest portion of the subscription payment.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees’ Retirement System of Louisiana (“PERS”) and the District Attorneys' Retirement System (“DARS”) and additions to/deductions from the PERS fiduciary net position and the DARS fiduciary net position have been determined on the same basis as they are reported by PERS and DARS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB) Liability

For purposes of measuring the OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The District Attorney’s proportionate share of OPEB amounts were further allocated to each participating employer based on the contributions paid by each employer. There are no investments as this is a pay-as you-go plan and all cash is held in a cash account.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position or Fund Balance (continued)

Categories and Classification of Net Position and Fund Balance

Fund balance classifications make the nature and extent of the constraints placed on a government's fund balances more transparent. The net position classifications below describe the relative strength of the spending restraints. The provisions of GASBC Section 1800, *Classification and Terminology*, 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 – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the District Attorney. These amounts cannot be used for any other purpose unless the District Attorney removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance – Amounts in the assigned fund balance classification are intended to be used by the District Attorney for specific purposes but do not meet the criteria to be classified as restricted or committed. This intent can be expressed by the District Attorney or by an official or body to which the District Attorney delegates the authority. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund. 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.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Categories and Classification of Net Position and Fund Balance (continued)

The District Attorney will 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.

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 and related debt.
- 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 "invested in capital assets".

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

Revenues and Expenditures/Expenses

Program revenues – Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates. Estimates that are particularly susceptible to significant change in the near term are related property and equipment, pension plans, other post-employment benefit obligations, lease, subscriptions and compensated absences.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 29, 2026 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 consolidated financial statements.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

GASB Statement No. 102*, Certain Risk Disclosures.* The objective of this Statement is to provide essential information about risks related to a government's vulnerabilities due to certain concentrations (a lack of diversification related to an aspect of a significant revenue source or expense) or constraints (limitations Imposed externally or by formal action of a government's highest level of decision-making authority). A government is required to disclose information about such risks if a concentration or constraint (1) is known to the government before the financial statements are available to be issued, (2) makes the government vulnerable to the risk of a substantial impact, and (3) an event or events associated with the concentration or constraint that could cause the substantial impact has occurred, begun to occur, or is more likely than not to begin to occur within 12 months of the date the financial statements are available to be issued. There were no significant impacts of implementing this Statement.

Recently Issued, but not yet Implemented Accounting Pronouncements

GASB Statement No. 103*, Financial Reporting Model Improvements.* The objective of this Statement is to improve key components of the financial reporting blueprint to enhance its effectiveness in providing essential information and to address certain application issues. The Statement requires changes to management's discussion and analysis to make it easier to read and understand and to focus on explaining the reasons why balances and results of operation have changed. The Statement also provides more explicit definitions of operating and nonoperating revenues and expenses and changes the presentation of nonoperating revenues and expenses in the proprietary funds statement of revenues, expenses, and changes in fund net position. The new standards also (1) combine extraordinary items and special items into a single category, unusual or infrequent items, and clarify how they should be reported; (2) limits the reporting of major component unit information to the face of the government-wide financial statements, if it does not reduce their readability, or in combining financial statements following the fund financial statements; and (3) requires that budgetary comparisons be presented as required supplementary information, eliminating the option to present them as basic financial statements. The only significant impact of implementing Statement 103 was the change from displaying nonoperating revenues and expenses in a single section of the proprietary funds statement of revenues, expenses, and changes in fund net position to separately displaying noncapital subsidies from other non-operating revenues and expenses. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued, but not yet Implemented Accounting Pronouncements (continued)

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. In addition to existing requirements regarding the level of detail with which notes to financial statements should disclose intangible right-to-use lease and subscription-based information technology arrangements (SBITA) assets, the Statement requires that (1) intangible right-to-use assets recognized by government operators in a public-public partnership should be disclosed by major class of underlying asset; (2) other types of intangible assets should be disclosed by major class; and (3) right-to-use assets should be disclosed separately from owned assets of the same type. The Statement also establishes that capital assets held for sale are those a government has decided to sell and whose sale within a year of the financial statement date is probable. Capital assets held for sale should be disclosed together with other capital assets of the same class. Governments also should disclose in notes the historical cost and accumulated depreciation (or amortization) of capital assets held for sale, as well as the carrying amount of debt for which they are pledged as collateral, by major class of asset for governmental and business-type activities. There were no significant impacts of implementing this Statement. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

GASB Statement No. 105*, Subsequent Events.* The objective of this Statement is to enhance the consistency with which the standards for reporting subsequent events are applied, thereby better meeting the information needs of financial statement users. The Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued (that is, when the financial statements are complete in a form and format that complies with generally accepted accounting principles and approvals necessary for issuance have been obtained), rather than the date the financial statements are issued. The date through which subsequent events have been evaluated should be disclosed. A recognized subsequent event provides evidence of conditions that existed at the financial statement date that inform accounting estimates reported as of the financial statement date and should be reflected in those estimates. A nonrecognized subsequent event results in a significant effect (favorable or unfavorable) that is recognized or disclosed in the basic financial statements in the reporting period in which the event occurs and is one of the following: a debt-related transaction; government combination or a disposal of government operations; a change to the legally separate entities that compose the financial reporting entity; or a transaction or other event that is of such a nature that disclosure is essential to a user's analysis for making decisions or assessing accountability. Governments will be required to disclose a description of the nonrecognized event and its effect and an estimate of the amount of the effect (or the reason why an estimate t cannot be made). The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

The District Attorney is evaluating the requirements of the above Statements and the impact on reporting.

Note 2: CASH AND CASH EQUIVALENTS

The following table summarizes the cash and cash equivalents book balances at December 31, 2025.

December 31, 2025	GOV	Fiduciary
Book Balance - Deposits	$ 1,381,449	$ 549,470
Book Balance - Lamp	1,722,762	113,133
Total Book Value - Cash & Cash Equivalents	$ 3,104,211	$ 662,604

Deposits

Cash deposits (including demand deposit accounts and certificates of deposit) at December 31, 2025, had a bank balance of $4,150,409 with local depositories.

Cash Equivalents

The District Attorney invests in the Louisiana Asset Management Pool ("LAMP"), a public investment pool for Louisiana governmental units, administered by LAMP, Inc., a non-profit 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.

LAMP paid $77,474 in interest income during the year ended December 31, 2025, which was reinvested into the investment pools. The balance of cash in LAMP is classified as cash equivalents because the accounts operate as or similar to a money market fund. The investments with LAMP (2-1-7 investment pool) are not categorized by fair value level.

Custodial Credit Risk

Custodial credit risk for deposits is the risk in the event of the failure of a depository financial institution a government may not be able to recover deposits. For an investment, this is the risk that, in the event of the failure of the counterparty, the District Attorney will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The District Attorney's bank balance of deposits at December 31, 2025, is not exposed to any custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned. All District Attorney's deposits are covered by FDIC insurance or pledged securities.

Note 3: CAPITAL ASSETS

The following is a summary of changes in capital assets during the year ended December 31, 2025:

For the year ended December 31, 2025	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Furniture, fixtures and equipment	$ 1,000,397	$ 5,057	$ -	$ 1,005,454
Vehicles	762,828	-	-	762,828
Capital assets, being depreciated	1,763,225	5,057	-	1,768,282
Less accumulated depreciation for				
Furniture and equipment	938,186	27,836	-	966,022
Vehicles	618,231	53,175	-	671,406
Total accumulated depreciation	1,556,417	81,011	-	1,637,428
Total capital assets being depreicated, net	206,808	(75,954)	-	130,854
Right-to-use lease assets, being amortized				
Law Resource Materials	62,925	-	-	62,925
Parking Spaces	-	169,542	-	169,542
Equipment	-	56,840	-	56,840
Total right-to-use lease assets, being amortized	62,925	226,382	-	289,307
Less accumulated amortization for Right-to-use lease assets	27,924	65,903	-	93,827
Right-to-use lease assets being amortized, net	35,001	160,479	-	195,480
Right-to-use subscription assets, being amortized				
Subscription-based information technology agreement	141,862	1,591,044	(141,862)	1,591,044
Total right-to-use subscription assets, being being amortized	141,862	1,591,044	(141,862)	1,591,044
Less accumulated amortization for Right-to-use subscription assets	114,890	201,262	(141,862)	174,290
Total right-to-use subscription assets being amortized, net	26,972	1,389,782	-	1,416,754
Governmental activities capital assets, net	$ 268,781	$ 1,474,307	$ -	$ 1,743,088

Note 4: LONG-TERM LIABILITIES

The long-term liabilities of the District Attorney, which are due to governmental activities, consist of liabilities for accrued compensated absences, lease and subscription arrangements, other post employment benefits and net pension liabilities. See notes 9 and 10 for related discussions.

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2025, was as follows for governemental activities:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Accrued compensated absences	$ 1,600,248	$ 793,310	$ (729,452)	$ 1,664,106	$ 729,452
Subscription liabilities	26,249	1,591,044	(198,710)	1,418,583	177,045
Lease liabilities	37,003	226,382	(54,799)	208,586	109,293
Other post employment benefits	10,581,349	(29,134)	-	10,552,215	376,066
Net pension liabilities	1,766,082	-	(1,642,179)	123,903	-
Governmental activity long-term liabilities	$ 14,010,931	$ 2,581,602	$ (2,625,139)	$ 13,967,394	$ 1,391,856

Leases: Lessee

The District Attorney has entered into lease agreements to obtain the right-to-use office equipment, parking spaces and legal resource materials.

The total annual rent for the office equipment that the District Attorney paid for the fiscal year ended December 31, 2025, was $15,545. The total rent for the parking spaces that the District Attorney paid for the fiscal year ended December 31, 2025, was $28,900. The total annual rent for the legal resource materials that the District Attorney paid for the fiscal year ended December 31, 2025, was $15,567. The legal resource materials leases have a 5 year initial term with renewal options upon expiration.

The following is a schedule of lease expense and remaining lease terms for lease agreements as of December 31:

Leases	Expense	Term
Law Resource Material	$ 11,883	2 years
Parking Spaces	30,165	2 years
Equipment	25,959	4 years
Total expense	$ 68,007	

Note 4: LONG-TERM LIABILITIES (Continued)

The following is a schedule of minimum future lease payments from lease agreements as of December 31:

For the years ending December 31,	Principal Payments	Interest Expense	Total
2026	110,530	5,662	116,192
2027	76,994	1,831	78,825
2028	11,874	562	12,436
2029	9,188	138	9,326
Total	$ 208,586	$ 8,193	$ 216,779

Subscription-Based Information Technology Arrangements

The District Attorney has three software arrangements that require recognition under GASBC Section S80, *Subscription-Based Information Technology Arrangements* (SBITAs). The District Attorney recognizes a subscription liability and an intangible right-to-use subscription asset for digital law resource software.

Two digital law resource software arrangements are originally three-year agreements, initiated in fiscal year 2022 and renewed for five additional years in 2025 with combined monthly payments of $5,687. The District Attorney entered into a third digital law resource software arrangement with a ten-year term and annual payments on an increasing basis. The annual subscription payment during the year ending December 31, 2025 was $142,860. The District Attorney has elected to use the risk free rate for this arrangement based on Daily Treasury Par rate as of the date of execution. The District Attorney has an option to extend these arrangements upon expiration for undetermined future terms. There is no option to purchase the software. In fiscal year 2025. There are no residual value guarantees in these agreements.

The following is a schedule of subscription expense and remaining subscription terms for subscription agreements as of December 31:

SBITA	Expense	Term
Digital law resource software	140,299	9 years
Digital law resource software	70,233	4 years
Tota expense	210,532	

Note 4: LONG-TERM LIABILITIES (Continued)

The following is a schedule of minimum future payments from SBITAs as of December 31:

For the years ending December 31,	Principal Payments	Interest Expense	Total
2026	177,045	10,505	187,551
2027	188,264	7,490	195,754
2028	163,061	4,577	167,638
2029	145,192	3,355	148,548
2030	143,387	2,385	145,771
Thereafter	601,635	4,775	606,409
Tota	1,418,583	33,087	1,451,671

Note 5: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2025, is as follows:

	Due from			
	re-tr a Diversion	sset Forfeiture	on Forfeiture	Total
Due to:				
General fund	$ 17 594	$ 8 490	$ 12 966	$ 39 050
Total	$ 17 594	$ 8 490	$ 12 966	$ 39 050

Note 6: ON BEHALF PAYMENTS FOR SALARIES

The State of Louisiana pays a portion of the salaries and Medicare tax payments of the District Attorney's office. On-behalf payments, for the year ended December 31, 2025, have been recorded in the accompanying financial statements, in accordance with Governmental Accounting Standards Board Statement 24, as intergovernmental revenues and expenditures as follows

Salaries	$ 1,777,778
Retirement contributions	217,101
Medicare tax payments	25,963
Total on-behalf payments	$ 2,020,842

Note 7: FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The District Attorney participates in two federal programs funded by the United States Department of Health and Human Services Support Enforcement: Title IV-D and Title IV-E. The programs are funded by indirect assistance payments in the form of reimbursements for related expenditures, received from the Louisiana Department of Children and Family Services. For the year ended December 31, 2025, the District Attorney for the First Judicial District expended $1,139,742 for the Title IV-D program and $20,969 for the Title IV-E program. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Children and Family Services on a monthly basis.

The District Attorney also received federal funding from the United States Department of Justice, which passed through the Louisiana Commission on Law Enforcement for Crime Victim Assistance and Violence Against Women. For the year ended December 31, 2025, the District Attorney for the First Judicial District expended $176,602 the Crime Victim Assistance program and $14,752 for the Violence Against Women program.

Grant reimbursements may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditure that may be disallowed as a result of such a review or audit. Based on prior experience, the District Attorney feels such disallowances, if any, will be immaterial.

Note 8: EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds. Those expenditures are summarized as follows: The Criminal Court Fund is controlled and expended jointly between the District Attorney and the First Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the First Judicial Court.

Note 9: RETIREMENT PLANS

General Plan Information

Substantially all employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana ("PERS") or the District Attorneys' Retirement System ("DARS"). These systems are costsharing multiple-employer, defined benefit pension plans administered by separate boards of trustees.

Note 9: RETIREMENT PLANS (Continued)

Each plan issues a separate financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing or calling the plan.

Parochial Employees' Retirement System of Louisiana (PERS)
P.O. Box 14619
Baton Rouge, LA 70808
(225) 928-1361

Louisiana District Attorney's Retirement System (DARS)
1645 Nicholson Drive
Baton Rouge, LA 70802-8143
(225) 267-4824

Description of Plans

The District Attorney participates in two contributory multiple-employer defined benefit pension plans (Plans) that provide for retirement, disability and death benefits as described below. These Plans are:

PERS

Parochial Employees' Retirement System of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS), through 2025.

The System provides retirement benefits to employees of taxing districts of a parish, or any branch or section of a parish, within the state which does not have their own retirement system and which elect to become members of the System.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment.

New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS.

Note 9: RETIREMENT PLANS (Continued)

Description of Plans (continued)

DARS

The District Attorneys' Retirement System, State of Louisiana is the administrator of a cost sharing multiple employer defined benefit pension plan. The System was established on April 1, 1956 and was placed under the management of the board of trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and their assistants in each parish.

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the board for assistant district attorneys.

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

Funding Requirements

PERS

Contributions for all members are established by statute at 9.50% of compensation for Plan A members. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, contributions for all employers are actuarially determined each year. For the plan year ended December 31, 2024, the actuarially determined contribution rate was 7.52% of member's compensation for Plan A. However, the actual rate for the plan fiscal year ending December 31, 2024, was 11.00% for Plan A.

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Contributions to the pension plan from the District Attorney were $453,097 for the year ended December 31, 2025.

Note 9: RETIREMENT PLANS (Continued)

Funding Requirements (continued)

PERS (continued)

Administrative costs of the System are financed through employer contributions.

DARS

Contributions for all members are established by statute at 8.0% of compensation. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, contribution requirements for all employers are actuarially determined each year. The actuarially determined and actual employer contribution rates for the Plan years ended June 30, 2025 and 2026 were 12.00% and 12.25%, respectively.

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from nonemployer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2025. Contributions to the pension plan from the District Attorney were $240,837 for the calendar year ended December 31, 2025. Statutorily required contributions for the fiscal year ended June 30, 2025 were $240,837.

Note 9: RETIREMENT PLANS (Continued)

Plan Membership and Benefits

Both plans provide retirement, termination, disability, and death benefits. A summary of those benefits, by plan, is outlined below.

	PERS	DARS
Normal Retirement	Age 65 and 7 years of service (hired before 1/1/2007) Age 67 and 7 years of service (hired after 1/1/2007) Benefit equals 3% x Final Comp x credited service.	Age 62 and 10 years of service. (hired before 7/1/1990) Age 60 and 10 years of service. (hired after 7/1/1990) Benefit equals 3% x Avg Monthly Comp x credited service (hired before 7/1/1990) Benefit equals 3.5% x Final Comp x credited service (hired after 7/1/1990)
Early Retirement	Employees hired before 1/1/2007: Any age with thirty (30) or more years of creditable service. Age 55 with twenty-five (25) years of creditable service. Age 60 with a minimum of ten (10) years of creditable service. Employees hired after 1/1/07: Age 55 with 30 years of service. Age 62 with 10 years of service. Benefit equals 3% x Final Comp x credited service.	Employees hired before 7/1/1990: Any age with thirty (30) or more years of creditable service. Age 55 with twenty three (23) years of creditable service. Age 60 with eighteen (18) years of creditable service. Employees hired after 7/1/1990: Any age with thirty (30) or more years of creditable service. Age 55 with twenty three (23) years of creditable service. Age 60 with eighteen (18) years of creditable service. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age.

Note 9: RETIREMENT PLANS (Continued)

Plan Membership and Benefits (Continued)

	PERS	DARS
Termination of Employment	Vested employees receive full benefits upon retirement age.	Vested employees receive full benefits upon retirement age.
Disability Benefits	(prior to 1/1/2007) 5 years creditable service (after 1/1/2007) 7 years creditable service Benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.	Active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service Benefit equal to three percent (three and, one-half percent for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than fifteen years) or projected continued
Survivor Benefits	Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes. Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the	Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the
Deferred Retirement Option (DROP)	Employees eligible at normal retirement date. Accrued benefit frozen but earns interest until DROP exit.	Employees eligible at normal retirement date. Accrued benefit frozen but earns interest until DROP exit.

Note 9: RETIREMENT PLANS (Continued)

Net Pension Liability (Asset), Significant Assumptions, And Discount Rate

Net Pension Liability (Asset) and Pension Expense

The components of the net pension liability of the District Attorney as of December 31, 2025, were as follows:

PERS	
Total pension liability	$ 25,995,575
Plan fiduciary net position	(26,507,813)
DA's net pension asset	$ (512,238)
Plan fiduciary net position as a percentage of the total pension liability	101.97%
DARS	
Total pension liability	$ 18,037,121
Plan fiduciary net position	(17,400,980)
DA's net pension liability	$ 636,141
Plan fiduciary net position as a percentage of the total pension liability	96.47%

The NPL for each system was measured as of December 31, 2024 and June 30, 2025, respectively, and the total pension liability used to calculate the NPL was determined based on an actuarial valuation as of that date. The District Attorney's proportion of the NPL was based on a projection of the District Attorney's long-term share of contributions to the pension plans relative to the projected contribution of all participating employers, actuarially determined..

As of the most recent measurement date, the District Attorney's proportionate share for each system was:

	PERS	DARS
Proportion at:		
Current measurement date	0.5094%	2.7849%
Prior measurement date	0.5026%	2.6283%

Note 9: RETIREMENT PLANS (Continued)

Net Pension Liability (Asset), Significant Assumptions, And Discount Rate (continued)

Actuarial Assumptions

The following table summarized the actuarial assumptions made as of the most recent valuation date:

	PERS	DARS
Valuation Date	December 31, 2024	June 30, 2025
Measurement Date	December 31, 2024	June 30, 2025
Actuarial Cost Method	Aggregate Actuarial Cost Method	Aggregate Actuarial Cost Method
Investment rate of return (net of investment expense)	6.40%	6.10%
Expected remaining service lives	4 years	4 years
Projected salary increases	4.75%	4.50%
Inflation rate	2.30%	2.20%
Cost of Living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	Cost of living increases (COLA) have not shown to have a historical pattern. The amounts have not been relative to a defined cost-of-living or inflation index, and there is no evidence to conclude that COLAs will be granted on a predictable basis in the future. COLAs were deemed not to be substantively automatic and the present value of benefits excludes COLAs not previously granted by the board of trustees.

(Continued)

Note 9: RETIREMENT PLANS (Continued)

Net Pension Liability, Significant Assumptions, And Discount Rate (continued)

Actuarial Assumptions (Continued)

	PERS	DARS
Mortality rates	Pub-2010 Public Ret Mortality Table for Healthy Retirees, General Employees, and General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale.	Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.

(Concluded)

For DARS, actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period July 1, 2019 to June 30, 2024. For PERS, actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period January 1, 2018 to December 31, 2022.

For DARS, the projected salary increases was increased from 4% to 4.5% for the current valuation. In addition, the tables used in determining mortality rates was updated to the tables referenced above from the Pub-2010 Public Retirement Plans Mortality Table used in prior years. For PERS, there were no changes in key actuarial assumptions used to calculate the current valuations.

For PERS, The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Note 9: RETIREMENT PLANS (Continued)

Net Pension Liability, Significant Assumptions, And Discount Rate (continued)

Actuarial Assumptions (Continued)

For DARS, the Board of Trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed sixty dollars per month) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of $1.00. In order for the board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

For PERS, the long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

For DARS, The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting longterm rate of return is 7.8% for the year ended June 29, 2026.

Note 9: RETIREMENT PLANS (Continued)

Net Pension Liability, Significant Assumptions, And Discount Rate (continued)

Actuarial Assumptions (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the plans' target asset allocation as of December 31, 2025, are summarized in the following table:

	PERS		DARS	
Asset Class	Target Allocation	Long-term Expected Rate of Return	Target Allocation	Long-term Expected Rate of Return
Fixed income	37.00%	1.08%	42.50%	
Equity	47.00%	2.82%	50.00%	
Real estate	0.00%	0.00%	0.00%	
Alternative assets	15.00%	0.76%	7.50%	
Cash	1.00%	0.07%	0.00%	
System total	100.00%	4.73%	100.00%	5.30%
Inflation		2.40%		2.50%
Total long term expected rate of return		7.13%		7.80%

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the net pension liability.

Discount Rate

The discount rates used to measure the total pension liability was 6.40% for PERS and 6.10% for DARS, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of each of the system's actuary. Based on those assumptions, each of the system's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 9: RETIREMENT PLANS (Continued)

Pension Expense and Deferred Inflows/Outflows of Resources Related to Pensions

For the year ended December 31, 2025, the District Attorney recognized total pension expense of $4,575 with a benefit of $29,868 related to PERS and expense of $34,443 related to DARS. These amounts consist of the following:

For the year ended December 31, 2025	PERS	DARS
DA's pension expenses per the pension plan	$ 429,742	$ 275,603
DA's amortization of its change in proportionate share	(6,513)	(323)
DA's amortization of actual contributions over its proportionate share of contributions	(453,097)	(240,837)
Total pension expense (benefit) recognized by DA	$ (29,868)	$ 34,443

On December 31, 2025, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PERS		DARS	
	Deferred Outflow of Resources	Deferred Inflow of Resources	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	$ 312,595	$ (44,527)	$ 28,832	$ (53,891)
Net difference between projected and actual earnings	-	(337,308)	-	(596,259)
Changes of assumptions	-	(56,365)	-	(9,785)
Changes in proportion to NPL	1,954	(15,946)	62,895	(39,333)
Contributions made subsequent to the measurement date	450,805	-	112,973	-
Total	$ 765,354	$ (454,146)	$ 204,700	$ (699,268)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the years ending December 31,	PERS	DARS
2026	$ 180,885	$ 110,514
2027	452,393	(384,012)
2028	(518,687)	(240,449)
2029	(254,189)	(93,594)
Total	$ (139,598)	$ (607,541)

Note 9: RETIREMENT PLANS (Continued)

Sensitivity to Changes in Discount Rate

The sensitivity of the net pension liability to changes in the discount rate is shown below.

	PERS			DARS		
	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)	1% Decrease (5.10%)	Current Discount Rate (6.10%)	1% Increase (7.10%)
Employer's proportionate share of the net pension liability (asset)	$ 2,614,114	$ (512,238)	$ (3,136,446)	$ 2,814,359	$ 636,141	$ (1,188,008)

Pension Plans' Fiduciary Net Position

Information about the fiduciary net position of PERS and DARS and additions to/deductions from fiduciary net position have been determined on the same basis as they are reported by the plans and are recorded in the government-wide financial statements. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information about the pension plans' fiduciary net position is available in the Plan's separately issued financial reports.

Support of Non-Employer Contributing Entities

Contributions received by a pension plan from non-employer contributing entities and are not in a special funding situation are recorded as revenue by the respective pension plan. The District Attorney recognizes revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2025, the District Attorney recognized revenue as a result of support received from non-employer contributing entities of $403,703. PERS and DARS received $53,189 and $350,514 respectively, for their participation in the District Attorney's retirement plans.

Note 10: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The District Attorney, a component unit of the Caddo Parish Commission (the Commission), provides certain continuing health care and life insurance benefits for its retired employees under the Caddo Parish Commission's OPEB Plan (the OPEB Plan), a single employer defined benefit OPEB plan. The actuarial valuation carves out the District Attorney's proportionate share of the liability based on actual number of inactive and active employees and presents these calculations in separate schedules. The OPEB Plan is administered by the Commission, the primary government. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Commission. No assets are accumulated in a trust that meets the criteria paragraph 4 of Statement 75.

Benefits Provided

Medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement. Most employees are covered by the District Attorneys' Retirement System of Louisiana, whose retirement eligibility provisions are as follows: 30 years of service at any age; age 55 and 23 years of service; age 60 and 18 years of service; or age 62 and 10 years of service. For employees hired on and after July 1, 1990, retirement eligibility provisions are as follows: 30 years of service at any age; age 55 and 24 years of service; or age 60 and 10 years of service. Retirees are required to pay 25% of the premium rate.

Funding Policy

The District Attorney is funding the postemployment benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by District Attorney Council annually during the budget process.

Plan Membership

At the valuation date, January 1, 2025, OPEB membership consisted of the following:

	District Attorney Employees
Inactive members	23
Active members	85
Total	108

Note 10: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Actuarial Assumptions and Other Inputs

At the December 31, 2025 measurement date, the actuarial assumptions and other inputs, applied include the following:

Inflation	2.50 %
Salary Increases, including inflation	4.00 %
Discount rate	4.83 % investment rate of return
Health care cost trend rates	6.5% for 2025, decreasing 0.25% per year to an ultimate rate of 4.5% for 2033 and later years
Retirees' share of benefit-related costs	25.0 % of projected health insurance premiums

The discount rate was selected based on Bond Buyers' 20 Year General Obligation index. The Bond Buyer 20-Bond General Obligation Index is the average rating of 20 bonds that are grade 'Aa2' (Moody's) or grade 'AA' (S&P 500). The Bond Buyer 20-Bond General Obligation Index at December 31, 2025 was 4.83%.

Mortality rates are based on the PubGH-2010 Mortality tables (Employee, Health Retiree and Disabled Retiree) with generational mortality improvement using Scale MP-2021, sex-distinct.

The actuarial assumptions used in the December 31, 2025 measurement were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2025.

The District Attorney's total OPEB liability of $10,522,215, was measured as of December 31, 2025, and was determined by an actuarial valuation as of December 31, 2024.

Plan Membership

There were no changes in assumptions and other inputs from the December 31, 2025 valuation. The methods, assumptions, and participant data used are detailed in the actuarial valuation report dated December 31, 2024, except that these calculations are based in the entry age cost method required by GASB P52: *Postemployment Benefits Other Than Pensions—Reporting for Benefits Not Provided through Trusts That Meet Specified Criteria—Defined Benefit*.

Note 10: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2024	$ 10,581,349
Changes for the year:	
Service cost	441,241
Interest	442,050
Differences between expected and actual experience	13,495
Changes in assumptions	(549,854)
Benefit payments and net transfers	(376,066)
Net changes	(29,134)
Balance at December 31, 2025	$ 10,552,215

Sensitivity of the Total OPEB Liability

The following table represents the District Attorney's total OPEB liability calculated using the discount rate of 4.83%, as well as what the District Attorney's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.83%) or one percentage point higher (5.83%) than the current rate:

	1% Decrease (3.83%)	Current Discount Rate (4.83%)	1% Increase (5.83%)
OPEB Liability	$ 12,868,978	$ 10,552,215	$ 10,005,586

The following table represents the District Attorney's total and net OPEB liability calculated using the health care cost trend rate of 6.50%, as well as what the District Attorney's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current Trend (6.50%)	1% Increase (7.50%)
OPEB Liability	$ 9,646,041	$ 10,552,215	$ 13,407,863

Note 10: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended December 31, 2025, the District Attorney recognized an OPEB expense of $700,032. In addition the District Attorney reported deferred inflows of resources related to the OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,315,874	$ (715,356)
Change of assumptions	2,946,033	(2,486,921)
Total	$ 4,261,907	$ (3,202,277)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

For the years ending December 31,	
2026	$ 192,807
2027	192,807
2028	192,807
2027	192,807
2028	192,811
Thereafter	95,591
Total	$ 1,059,630

Note 11: RELATED PARTY TRANSACTIONS

The Caddo Parish Commission (the Commission) funds the District Attorney's office in its general fund budget. This funding includes salaries, related fringe benefit costs and other costs of housing, supplies, and administration. The funding is a direct monthly amount from the Commission and is reflected in the accompanying financial statements.

Payments received in the current year from the Commission were as follows: Budget appropriation payments of $7,560,000 and $164,303 to provide an Investigator and Victim Assistance Coordinator per contract related to the Commission’s Improving Criminal Justice Responses Program.

Note 11: RELATED PARTY TRANSACTIONS (Continued)

At December 31, 2025, amounts due from the Commission were as follows: Budget appropriations of $0; reimbursements of $142,860 for capital outlay; and $179,514 to reimburse the District Attorney for Criminal Court expenses. In addition, Caddo Parish Commission has previously agreed to reimburse certain expenditures related to an ongoing court case upon settlement. Currently, the District Attorney has expended $353,631 in court costs related to this case, with a receivable of $42,298 as of December 31, 2025.

During 2025, the District Attorney's office reimbursed the Commission $1,636,112 for various expenses, notably health insurance. At December 31, 2025, the District Attorney carries amount due to the Caddo Parish Commission (included in the caption Payable to Caddo Parish Commission) of $138,712 for other reimbursable expenses.

Note 12: RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to eFmployees; and natural disasters.

The District Attorney is a component unit of the Caddo Parish Commission (the Commission). Employee and retiree health benefits for the District Attorney are provided through the Commission's self-insurance program. The District Attorney pays a monthly premium based on the number of District Attorney's employees participating in the plan and does not retain any risk of loss for employee health claims, but is obligated to pay the premiums established by the Commission to fund the plan. For the year ended December 31, 2025, the District Attorney paid the Commission employee and retiree health premiums of $1,580,682 (which included both the employee and employer portions) for 89 active and 22 inactive (retired) participants. The District Attorney's portion/cost of the health premiums was $1,552,604 and expensed to personnel services.

Note 13: COMMITMENTS AND CONTINGENCIES

Litigation - The District Attorney is a defendant in several lawsuits, which are partially covered by insurance. The estimates of the ultimate liability of the District Attorney cannot be determined. Resolution of these cases could involve liability to the District Attorney in excess of insurance limits, if the courts find in favor of the various plaintiffs. The District Attorney evaluates the existing litigation and accrues appropriate amounts in accordance with Financial Accounting Standards Board Statement (FASB) ASC Topic 450 as liabilities become probable and can be estimated. In the opinion of legal counsel, the District Attorney's ultimate exposure is unknown at this time.

Note 13: COMMITMENTS AND CONTINGENCIES (Continued)

Grant Disallowances - The District Attorney participates in two federally assisted grant programs. The programs are subject to various compliance audits. Such audits could lead to requests for reimbursement by the grantor agencies for expenditures disallowed under the terms of the grants. The District Attorney's management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

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REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN MANAGEMENT'S DISCUSSION AND ANALYSIS

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District Attorney of the First Judicial District
Budgetary Comparison Schedule – General Fund

For the year ended December 31, 2025	Original Budget	Final Budget	Actual	Variance with Final Budget
Resources (inflows)				
Fines, fees and bond forfeitures	$ 495,000	$ 495,000	$ 587,562	$ 92,562
Court cost fees	80,000	80,000	87,170	7,170
Interest income	25,000	25,000	81,318	56,318
Intergovernmental revenue				
Federal financial assistance	1,297,563	1,297,563	1,352,065	54,502
Parish financial assistance	8,249,500	8,249,500	8,046,676	(202,824)
State of Louisiana	1,865,000	1,865,000	2,080,842	215,842
Drug asset forfeiture	85,000	85,000	34,953	(50,047)
Collection fees	200,000	200,000	293,971	93,971
Other	-	-	18,199	18,199
Amounts available for appropriations	12,297,063	12,297,063	12,582,756	285,693
Charges to appropriations (outflows)				
General government				
Current operating				
Personnel services	10,072,500	10,072,500	10,677,908	(605,408)
Contractual charges	1,188,000	1,188,000	911,104	276,896
Materials and supplies	480,000	480,000	327,209	152,791
Other charges	182,000	182,000	176,396	5,604
Bad Debt Expense	-	-	42,298	(42,298)
Capital outlay	147,000	147,000	1,822,483	(1,675,483)
Total charges to appropriations	12,069,500	12,069,500	13,957,398	(1,887,898)
Excess (deficiency) of revenues over (under) expenditures	227,563	227,563	(1,374,642)	(1,602,205)
Other financing sources (uses)				
Lease financing	-	-	1,817,426	(1,817,426)
Lease principal payments	-	-	(267,991)	(267,991)
Net change in fund balance	227,563	227,563	174,793	(1,870,196)
Budgetary fund Balances, beginning	2,864,242	2,864,242	3,175,997	311,755
Budgetary fund Balances, ending	$ 3,091,805	$ 3,091,805	$ 3,350,790	$ (1,558,441)

District Attorney of the First Judicial District
Required Pension Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability

	Plan Year Ended	Agency's proportion of the net pension liability (asset)		Agency's proportionate share of the net pension liability (asset)		Agency's covered payroll	Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
Parochial Employees' Retirement System (PERS)								
*	2024	0.50937%	$	(512,238)	$	3,986,698	-13%	102.0%
*	2023	0.51363%	$	489,342	$	3,554,617	14%	98.0%
*	2022	0.50256%	$	1,934,241	$	3,383,015	57%	102.0%
*	2021	0.48485%	$	(2,283,840)	$	3,247,452	-70%	110.5%
*	2020	0.48528%	$	(850,904)	$	3,202,930	-27%	104.0%
*	2019	0.49213%	$	23,167	$	3,087,027	1%	99.9%
*	2018	0.47259%	$	2,097,511	$	2,892,422	73%	88.9%
*	2017	0.46783%	$	(347,241)	$	2,838,831	-12%	102.0%
*	2016	0.44141%	$	909,088	$	2,595,373	35%	94.2%
*	2015	0.40957%	$	1,078,096	$	2,354,657	46%	92.2%
Louisiana District Attorneys' Retirement System (DARS)								
**	2025	2.78494%	$	636,141	$	2,094,598	30%	96.5%
**	2024	2.65651%	$	1,276,740	$	1,947,890	66%	92.3%
**	2023	2.62832%	$	2,253,920	$	1,817,338	124%	85.9%
**	2022	2.78547%	$	3,000,544	$	1,736,752	173%	84.6%
**	2021	2.90414%	$	517,030	$	1,773,959	29%	96.8%
**	2020	3.05396%	$	2,419,564	$	1,904,531	127%	84.9%
**	2019	3.05823%	$	983,843	$	1,856,960	53%	93.1%
**	2018	2.95518%	$	950,953	$	1,797,083	53%	92.9%
**	2017	2.76259%	$	745,132	$	1,678,817	44%	93.6%
**	2016	2.56186%	$	490,358	$	1,550,283	32%	95.1%

* Amounts presented were determined as of the measurement date (fiscal year ended December 31).
** Amounts presented were determined as of the measurement date (fiscal year ended June 30).

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

District Attorney of the First Judicial District
Required Pension Supplementary Information
Schedule of Contributions to the Funds

Fiscal Year	Contractually Required Contribution	Contribution in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a % of Covered Payroll	Contributions as a % of Required Contributions
Parochial Employees' Retirement System of Louisiana (PERS)						
2025	$ 453,097	$ 453,097	$ -	$ 4,098,230	11.06%	100.00%
2024	$ 428,101	$ 428,101	$ -	$ 3,986,698	10.74%	100.00%
2023	$ 392,068	$ 392,068	$ -	$ 3,554,617	11.03%	100.00%
2022	$ 398,493	$ 398,493	$ -	$ 3,383,015	11.78%	100.00%
2021	$ 397,051	$ 397,051	$ -	$ 3,247,452	12.23%	100.00%
2020	$ 358,858	$ 358,858	$ -	$ 3,202,930	11.20%	100.00%
2019	$ 334,107	$ 334,107	$ -	$ 3,087,027	10.82%	100.00%
2018	$ 332,629	$ 332,629	$ -	$ 2,892,422	11.50%	100.00%
2017	$ 354,854	$ 354,854	$ -	$ 2,838,831	12.50%	100.00%
2016	$ 337,398	$ 337,398	$ -	$ 2,595,373	13.00%	100.00%
Louisiana District Attorney's Retirement System (DARS)						
2025	$ 240,837	$ 240,837	$ -	$ 2,094,598	11.50%	100.00%
2024	$ 223,071	$ 223,071	$ -	$ 1,947,890	11.45%	100.00%
2023	$ 166,309	$ 166,309	$ -	$ 1,817,338	9.15%	100.00%
2022	$ 171,231	$ 171,231	$ -	$ 1,736,751	9.86%	100.00%
2021	$ 72,813	$ 72,813	$ -	$ 1,773,959	4.10%	100.00%
2020	$ 75,781	$ 75,781	$ -	$ 1,904,531	3.98%	100.00%
2019	$ 22,477	$ 22,477	$ -	$ 1,856,960	1.21%	100.00%
2018	$ 10,819	$ 10,819	$ -	$ 1,789,414	0.60%	100.00%
2017	$ -	$ -	$ -	$ 1,740,667	0.00%	0.00%
2016	$ 27,446	$ 27,446	$ -	$ 1,678,817	1.63%	100.00%

Amounts presented were determined as of the end of the fiscal year (December 31).

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

(Continued)

Notes to Schedule of Contributions to the Funds:

Benefit Changes:
For DARS valuation year ended June 30, 2025, there were no changes of benefit terms.
For PERS valuation year ended December 31, 2024, there were no changes of benefit terms.

Changes of Assumptions:
For DARS, salary increases decreased from 5% for June 30, 2024 to 4.5% for June 30, 2025.
For DARS, mortality model changed from Pub-2010 Mortality Table to Pub-2016 Public Retirement Plans Mortality Table for the valuation year ended June 30, 2025.
For DARS, for the valuation year ended June 30, 2024, there were no changes of assumptions.
For DARS, for the valuation year ended June 30, 2023, there were no changes of assumptions.
For DARS, for the valuation year ended June 30, 2022, there were no changes of assumptions.
For DARS, the inflation rate decreased from 2.30% for June 30, 2020, to 2.20% for June 30, 2021.
For DARS, salary increases remained the same from June 30, 2020 to June 30, 2021, at 5.00%.

For PERS for the valuation year ended December 31, 2024, there were no changes of assumptions.
For PERS for the valuation year ended December 31, 2023, there were no changes of assumptions.
For PERS for the valuation year ended December 31, 2022, there were no changes of assumptions.
For PERS, for the valuation year ended December 31, 2021, there were no changes of assumptions.
For PERS, the investment rate decreased from 6.50% for December 31, 2019 to 6.40% for December 31, 2020.
For PERS, the inflation rate decreased from 2.40% for December 31, 2019 to 2.30% for December 31, 2020.

District Attorney of the First Judicial District
Schedules of Defined Benefit Pension Plans
Schedule of Changes in Total OPEB Liability and Related Ratios

For the year ended December 31,	2018	2019	2020	2021	2022	2023	2024	2025
The District Attorney's proportionate share of total OPEB liability								
Service cost	$ 78,539	$ 72,113	$ 74,998	$ 574,962	$ 2,083,843	$ 380,063	$ 448,572	$ 441,241
Interest	128,993	143,517	122,463	232,066	264,343	340,259	333,628	442,050
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(28,301)	11,206	753,989	153,084	(1,258,155)	20,211	481,047	13,495
Changes of assumptions	(354,547)	833,055	5,386,645	(233,517)	(2,766,736)	736,446	(165,145)	(549,854)
Benefit payments	(136,652)	(11,457)	(320,214)	(401,871)	(297,702)	(312,182)	(604,327)	(376,066)
Net change in District Attorney's proportionate share of total OPEB liability	(311,968)	1,048,434	6,017,881	324,724	(1,974,407)	1,164,797	493,775	(29,134)
District Attorney's proportionate share of total OPEB liability - beginning	3,818,113	3,506,145	4,554,579	10,572,460	10,897,184	8,922,777	8,922,777	10,581,349
District Attorney's proportionate share of total OPEB liability - ending (a)	$ 3,506,145	$ 4,554,579	$ 10,572,460	$ 10,897,184	$ 8,922,777	$ 10,087,574	$ 9,416,552	$ 10,552,215
Employee's covered payroll	$ 5,266,404	$ 5,477,060	$ 5,124,513	$ 5,329,494	$ 6,471,906	$ 6,730,782	$ 5,811,744	$ 6,044,214
District Attorney's proportionate share of the total OPEB liability as a percentage	66.6%	83.2%	206.3%	204.5%	137.9%	149.9%	162.0%	174.6%
Discount Rate	4.1%	2.7%	2.1%	2.1%	3.7%	3.3%	4.1%	4.1%

Notes to Schedule:

Changes in Benefit Changes: Effective 1/1/2020 for the Caddo Parish Commission, retiree life insurance benefit increased from $4,000 to $7,000. This had no impact on the District Attorney liability as life insurance is not offered at retirement.

Changes of Assumptions

Mortality Rates:

2018-2019	RP-2000 Combined Mortality table - No mortality improvement
2020	PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, generational mortality improvement with Scale MP-2020.
2021-2025	PubG.H-2010 Employee, Healthy Retiree, and Disabled Retiree Mortality Tables, generational mortality improvement with Scale MP-2021.

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

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OTHER SUPPLEMENTARY INFORMATION

District Attorney of the First Judicial District
Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the year ended December 31, 2025

Agency Head Name: Honorable James Stewart

Purpose	Amount
Salary	$ 192,568
Benefits-insurance (life insurance premiums)	$ 3,711
Benefits-retirement	$ 23,590
Car allowance	$ 2,495
Vehicle provided by government	$ 2,664
Cell phone	$ 580
Dues	$ 830
Travel	$ 5,791
Other (including payments made by other parties on behalf of the agency head)	$ 62,566

District Attorney of the First Judicial District
Justice System Funding Schedule as Required by Act 87
Receiving Entity

Identifying Information	
Entity Name	**District Attorney of the First Judicial District**
LLA Entity ID #	**1318**
Date that reporting Period ended	**December 31, 2025**

Cash Basis Presentation	**First Six Month Period Ended 6/30/2025**	**Second Six Month Period Ended 12/31/2025**
Beginning Balance of Amounts Collected (i.e. cash on hand)	$ 526,590	$ 600,489
Add: Collections		
Civil Fees (*including refundable amounts such as garnishments or advance deposits*)	82,886	79,537
Asset Forfeiture/Sale	144,966	133,583
Pre-Trial Diversion Program Fees	130,021	138,522
Criminal Court Costs/Fees	90,840	229,283
Restitution	38,237	14,274
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)	4,320	4,780
Interest Earnings on Collected Balances	2,873	2,797
Other *(do not include collections that fit into more specific categories above)*	25	95
Subtotal Collections	**494,168**	**602,871**
Less: Disbursements To Governments & Nonprofits		
1st Judicial District Criminal Court Fund, *R.S. 40:2616, d. Asset Forfeiture/Sale*	11,853	18,940
Caddo Parish Sheriff's Office, *R.S. 40:2616, d. Asset Forfeiture/Sale*	8,271	9,866
Division of Adult Probation and Parole Dept of Public Safety and Corrections, *R.S. 40:2616, d. Asset Forfeiture/Sale*	551	1,034
Office of State Police Public Safety Services, *R.S. 40:2616, d. Asset Forfeiture/Sale*	-	5,026
City of Shreveport (Shreveport Police Department), , *R.S. 40:2616, d. Asset Forfeiture/Sale*	41,254	43,081
1st Judicial District Criminal Court Fund, *R.S. 15:571.11, f. Criminal Court Costs/Fees*	21,681	46,358
1st Judicial District Public Defender, *R.S. 15:571.11, f. Criminal Court Costs/Fees*	17,345	37,086
Caddo Parish Sheriff's Office, *R.S. 15:571.11, f. Criminal Court Costs/Fees*	21,681	46,358
Caddo Parish Clerk of Court, *CCRP 1920, f. Criminal Court Costs/Fees*	4,078	3,012
Less: Amounts Retained by Collecting Agency		
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	126,223	161,851
III. Amounts "Self-Disbursed" to Collecting Agency		
d. Asset Forfeiture/Sale	16,014	18,940
f. Criminal Court Costs/Fees	26,017	55,629
m. Interest Earnings on Collected Balances	2,513	2,429
Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies		
a. Payments to 3rd Party Collection/Processing Agencies	164	199
d. Restitution Payments to Individuals (additional detail is not required)	35,487	16,780
e. Other Disbursements to Individuals (additional detail is not required)	87,137	72,383
Subtotal Disbursements/Retainage	**420,269**	**538,972**
Total: Ending Balance of Amounts Collected but not Disbursed/Retained (i.e. cash on hand)	**$ 600,489**	**$ 664,388**
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-

Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

District Attorney of the First Judicial District
Justice System Funding Schedule as Required by Act 87
Receiving Entity

Identifying Information	
Entity Name	**District Attorney of the First Judicial District**
LLA Entity ID #	**1318**
Date that reporting Period ended	**December 31, 2025**

Cash Basis Presentation	**First Six Month Period Ended 6/30/2025**	**Second Six Month Period Ended 12/31/2025**
Receipts From: (*Must include one agency name and one collection type - see*		
1st Judicial District Criminal Court Fund Caddo, *f. Criminal Court Costs/fees*	$ 1,340	$ 1,060
Caddo Parish Clerk of Court*, f. Crimial Court Costs/Fees*	2,750	3,550
Caddo Parish Sheriff, *b. Bond Fees*	251,435	165,379
Caddo Parish Sheriff*, a. Civil Fees*	21,869	15,715
Caddo Parish Sheriff*, f. Criminal Court Costs/fees*	18,372	13,731
Caddo Parish Sheriff*, h. Criminal Fines- Other/Non-Contempt*	38,963	26,467
Shreveport City Court, *f. Criminal Court Costs/fees*	4,052	2,506
Subtotal Receipts	$ 338,782	$ 228,408
Ending Balance of Amounts Assessed but Not Received	-	-

Collection Types to be used in the "Receipts From:" section above
Civil Fees
Bond Fees
Asset Forfeiture/Sale
Pre-Trial Diversion Program Fees
Criminal Court Costs/Fees
Criminal Fines - Contempt
Criminal Fines - Other
Restitution
Probation/Parole/Supervision Fees
Service/Collection Fees (e.g. credit card fees, report fees, 3rd party service fees)
Interest Earnings on Collected Balances
Other *(do not include collections that fit into more specific categories above)*

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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 James Stewart
District Attorney of the First Judicial District
Caddo Parish, 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, the major fund, and the aggregate remaining fund information of District Attorney of the First Judicial District (District Attorney), a component unit of the Caddo Parish Commission, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise District Attorney of the First Judicial District's basic financial statements and have issued our report thereon dated June 29, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney'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 preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit, we did not identify deficiencies which we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney'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 Legislative Auditor as a public document.

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

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

Shreveport, Louisiana
June 29, 2026

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE.

The Honorable James Stewart
District Attorney of the First Judicial District
Caddo Parish, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited District Attorney of the First Judicial District's (District Attorney), a component unit of the Caddo Parish Commission's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District Attorney's major federal programs for the year ended December 31, 2025. The District Attorney's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District Attorney complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District Attorney's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District Attorney's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Attorney's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Attorney's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 District Attorney's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District Attorney's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

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

Shreveport, Louisiana
June 29, 2026

Section I – Summary of Auditor's Results

Financial Statements

1. Type of auditor's report issued	Unmodified
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	None reported
c. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Type of auditor's report issued on compliance for major programs	Unmodified
2. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	None reported
3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)?	No
4. Identification of major programs	

Assistance Listing Number	Federal Program
93.563	Title IV-D, Child Support Enforcement

5. Dollar threshold used to distinguish between type A and type B programs	$1,000,000
6. Auditee qualified as low-risk under 2CFR 200.520	No

Section II – Financial Statements Findings

Current Year Findings and Responses

None

Section III – Federal Award Findings and Questioned Costs

Current Year Findings and Responses

None

Section IV: Prior Findings and Questioned Costs

Prior Year Financial Statement Findings

2024-001 Account Balances / Reconciliations (repeat finding see 2023-001) (*Significant Deficiency)*

Condition: During our audit, we identified necessary adjustments to cash, revenue, accounts payable and related expenses, reimbursable expenses and fiduciary fund accounts.

Status: Resolved

2024-002 Internal Controls over Collections and Distributions of Fiduciary Fund Collections (repeat finding see 2023-002) (*Significant Deficiency)*

Condition: Our audit identified deficiencies in internal controls over both payment processing and cash deposits. Specifically, we noted instances where duplicate payments were made due to a lack of effective controls to detect and prevent such errors. Additionally, weaknesses in the deposit process resulted in funds being allocated to incorrect government bank accounts, leading to financial misstatements, fund availability delays, and overdrafts in certain accounts. Overdrafts were identified by the bank and funded through automatic transfers from the General Fund account. We also noted amounts outstanding to the general fund for prior periods had not yet been transferred to the appropriate fund.

Status: Resolved

2024-003 Improper Cut-off (repeat finding see 2023-003) (*Material Weakness)*

Condition: Our audit identified deficiencies in cutoff procedures related to accounts payable and bank reconciliations. Certain liabilities were improperly recorded in accounts payable, with invoices and accruals for a subsequent period incorrectly recognized, leading to an overstatement of liabilities and expenses. Additionally, transactions were altered (voided, deleted, or added) after the completion of bank reconciliations and/or the close of a period, causing discrepancies between the reconciliations and the trial balance.

Status: Resolved

Prior Year Federal Award Findings

None

District Attorney of the First Judicial District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

Federal Agency/Pass Through Grantor/Program Title	Assistance Listing Number	Contract/Grant Number	Federal Expenditures	Payments to Subrecipients
Federal Awards				
United States Department of Justice				
Passed through the Louisiana Commission on Law Enforcement				
Violence Against Women Formula Grants	16.588	2024-WF-01-8680	$ 14,752	$ -
Crime Victim Assistance	16.575	2024-VA-02/01/03/04-8679 2023-VA-02/01/03-04-8199	176,602	-
Total United States Department of Justice			**191,354**	**-**
United States Department of Health and Human Services Passed through the Louisiana Department of Children and Family Services				
Foster Care Title IV-E	93.658	1000268500 1000350164	20,969	-
Title IV-D, Child Support Enforcement	93.563	100320842	1,139,742	-
Total United States Department of Health and Human Services			**1,160,711**	**-**
Total Expenditures of Federal Awards			**$ 1,352,065**	**$ -**

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal spending of the District Attorney of the First Judicial District(the “District Attorney”) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of, the basic financial statements. Because the schedule presents only a selected portion of the operations of the District Attorney, it is not intended to and does not represent the financial position of the District Attorney.

Note 2: INDIRECT COST RATE

The District Attorney did not elect to use the de minimus indirect cost rate as allowed under the Uniform Guidance for the year ended December 31, 2025.

Note 3: LOAN / LOAN GUARANTEE OUTSTANDING BALANCES

The District Attorney did not have any federal loans or loan guarantees outstanding during the year ended December 31, 2025.

Note 4: SUB-RECIPIENTS

During the year ended December 31, 2025, the District Attorney had no sub-recipients.

Note 5: NONCASH ASSISTANCE AND OTHER

The District Attorney did not receive any noncash assistance or federally funded insurance during the year ended December 31, 2025.

Note 6: CONTINGENCIES

Grant monies received and disbursed by the District Attorney are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon experience, the District Attorney does not believe that such disallowance, if any, would have a material effect on the financial position of the District Attorney.

Note 7: FEDERAL PASS-THROUGH FUNDS

The District Attorney is also the sub-recipient of federal funds that have been subjected to testing and are reported as expenditures and listed as federal pass-through funds. Federal awards other than those indicated as pass-through are considered to be direct.

District Attorney of the First Judicial District

STATEWIDE AGREED-UPON PROCEDURES REPORT

December 31, 2025

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the District Attorney of the First Judicial District 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, 2025 through December 31, 2025. The District Attorney of the First Judicial District's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the First Judicial District (District Attorney) 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, 2025 through January 31, 2025. 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 findings 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: The District Attorney has no written policies and procedures for budgeting.

    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: CRI identified the policies do not include how purchases are initiated, how vendors are added to the vendor list, or the preparation and approval process of purchase requisitions and purchase order controls to ensure compliance with the public bid law.

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

Results: The District Attorney has no written policies and procedures for disbursements.

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: The District Attorney has no written policies and procedures for receipt/collections.

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 rates of pay or approval and maintenance of pay rate schedules.

Results: The District Attorney has no written policies and procedures for payroll/personnel.

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: The District Attorney has no written policies and procedures for contracting.

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

Results: CRI identified the policies do not include dollar thresholds by category of expense.

h) ***Credit Cards (and debit cards, fuel cards, purchase 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: The District Attorney has no written policies and procedures for credit cards.

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: The District Attorney complies with the state's statutory ethics requirements, but does not have formal written policies and procedures for ethics itself.

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

Results: Management has stated that there were no bonds/notes and other debt instruments issued during the fiscal year; hence this procedure was not applied.

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: CRI identified the policy does not include identification of critical data, storage of backups in a separate location, periodic testing/verification that backups can be restored, use of antivirus software on all systems, or timely application of all available system and software purchases/updates.

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: No exceptions were found as a result of applying the procedure.

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: This procedure is not applicable because the District Attorney is a single elected official.

   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 comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, 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: This procedure is not applicable because the District Attorney is a single elected official.

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: This procedure is not applicable because the District Attorney is a single elected official.

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: This procedure is not applicable because the District Attorney is a single elected official.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);

Results: No exceptions were found as a result of applying the procedure.

b) Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and

Results: No exceptions were found as a result of applying the procedure.

c) Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Results: No exceptions were found as a result of applying the procedure.

Collections (excluding electronic funds transfers)

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

   Results: CRI obtained a listing of deposits sites and management's representation that the listing was complete.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that

   a) Employees responsible for cash collections do not share cash drawers/registers;

      Results: No exceptions were found as a result of applying the procedure.

   b) Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;

      Results: No exceptions were found as a result of applying the procedure.

   c) Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and

      Results: No exceptions were found as a result of applying the procedure.

   d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or custodial fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

      Results: No exceptions were found as a result of applying the procedure.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.

   Results: No exceptions were found as a result of applying the procedure.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3 (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and

   a) Observe that receipts are sequentially pre-numbered.

      Results: Sequentially pre-numbered receipts are not utilized.

   b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

      Results: As described in the results of #7a above, we observed that receipts are not sequentially prenumbered; however, we were able to trace receipts and other related collection documentation subject to this procedure to the related deposit slips without exception.

   c) Trace the deposit slip total to the actual deposit per the bank statement.

      Results: No exceptions were found as a result of applying the procedure.

   d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than $100 and the cash is stored securely in a locked safe or drawer).

      Results: One exception was identified where a deposit was not made within one business day of receipt.

   e) Trace the actual deposit per the bank statement to the general ledger.

      Results: No exceptions were found as a result of applying the procedure.

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

   Results: CRI obtained a listing of locations that process payments and management's representation that the listing was complete.

9. For each location selected under procedure #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

   a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

      Results: No exceptions were found as a result of applying the procedure.

   b) At least two employees are involved in processing and approving payments to vendors;

      Results: No exceptions were found as a result of applying the procedure.

   c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;

      Results: No exceptions were found as a result of applying the procedure.

   d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and

      Results: No exceptions were found as a result of applying the procedure.

   e) Only employees/officials are authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

      Results: No exceptions were found as a result of applying the procedure.

[Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

10. For each location selected under procedure #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and

    a) Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and

       Results: No exceptions were found as a result of applying the procedure.

b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #9 above, as applicable.

Results: No exceptions were found as a result of applying the procedure.

11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Results: No exceptions were found as a result of applying the procedure.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

12. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Results: CRI obtained a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards for the fiscal period and management's representation that the listing is complete.

13. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and

a) Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

Results: No exceptions were found as a result of applying the procedure.

b) Observe that finance charges and late fees were not assessed on the selected statements.

Results: No exceptions were found as a result of applying the procedure.

14. Using the monthly statements or combined statements selected under procedure #13 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

    Results: No exceptions were found as a result of applying the procedure.

15. Using the list of terminated employees obtained in Payroll and Personnel procedure #20 identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

    Results: No exceptions were found as a result of applying this procedure

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

16. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected

    a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
    Results: No exceptions were found as a result of applying the procedure.

    b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

       Results: No exceptions were found as a result of applying the procedure.

c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1g; and

Results: No exceptions were found as a result of applying the procedure.

d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Results: No exceptions were found as a result of applying the procedure.

Contracts

17. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and

a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Results: No exceptions were found as a result of applying the procedure.

b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);

Results: No exceptions were found as a result of applying the procedure.

c) If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and

Results: No exceptions were found as a result of applying the procedure.

d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Results: No exceptions were found as a result of applying the procedure.

Payroll and Personnel

18. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

    Results: No exceptions were found as a result of applying the procedure.

19. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #18 above, obtain attendance records and leave documentation for the pay period, and

    a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

       Results: No exceptions were found as a result of applying the procedure.

    b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

       Results: No exceptions were found as a result of applying the procedure.

    c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and

       Results: No exceptions were found as a result of applying the procedure.

    d) Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

       Results: No exceptions were found as a result of applying the procedure.

20. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.

    Results: No exceptions were found as a result of applying the procedure.

21. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed by required deadlines.

    Results: No exceptions were found as a result of applying the procedure.

Ethics

22. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #18 obtain ethics documentation from management, and

    a) Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and

       Results: No exceptions were found as a result of applying the procedure.

    b) Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

       Results: No exceptions were found as a result of applying the procedure.

23. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

    Results: No exceptions were found as a result of applying the procedure.

Debt Service

24. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

    Results: Management has represented that there were no bonds/notes and other debt instruments issued during the fiscal year; hence this procedure was not applied.

25. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Results: Management has represented that there were no bonds/notes and other debt instruments issued during the fiscal year; hence this procedure was not applied.

Fraud Notice

26. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.

Results: No exceptions were found as a result of applying the procedure.

27. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Results: No exceptions were found as a result of applying the procedure.

Information Technology Disaster Recovery/Business Continuity

28. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.

Results: We performed the procedure and discussed the results with management.

29. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedure and discussed the results with management.

30. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

Results: We performed the procedure and discussed the results with management.

31. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #20. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Results: We performed the procedure and discussed the results with management.

32. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #18, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

    - *Hired before June 9, 2020 – completed the training, and*
    - *Hired on or after June 9, 2020 – completed the training within 30 days of initial service or employment*

Results: We performed the procedure and discussed the results with management.

Prevention of Sexual Harassment

33. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #18, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Results: No exceptions were found as a result of applying the procedure.

34. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

Results: No exceptions were found as a result of applying the procedure.

35. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that the report includes the applicable requirements of R.S. 42:344*:*

    a) Number and percentage of public servants in the agency who have completed the training requirements.

    b) Number of sexual harassment complaints received by the agency;

    c) Number of complaints which resulted in a finding that sexual harassment occurred;

d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

e) Amount of time it took to resolve each complaint.

Results: No exceptions were found as a result of applying the procedure.

We were engaged by the District Attorney of the First Judicial District 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 the District Attorney of the First Judicial District 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.

CARR, RIGGS, & INGRAM, L.L.C.
Shreveport, Louisiana
June 29, 2026