

**City of Shreveport City Court
Shreveport, Louisiana**

Financial Statements With Auditors' Report

As of and For the Year Ended December 31, 2024

City of Shreveport City Court
Shreveport, Louisiana

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City of Shreveport City Court
Shreveport, Louisiana

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Independent Auditors' Report

The Honorable
Judge Emily S. Merckle, Division "A"
Judge Brian H. Barber, Division "B"
Judge Brittany Arvie, Division "C"
Chief Judge Sheva M. Sims, Division "D"

City of Shreveport City Court
Shreveport, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Shreveport City Court, a component unit of the City of Shreveport, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Shreveport City Court's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of City of Shreveport City Court, as of December 31, 2024, and the respective changes in financial position, thereof 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Shreveport City Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement 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 City of Shreveport City Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Shreveport City Court's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 – 9 and budgetary comparison information on pages 25 – 29 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 City of Shreveport City Court's basic financial statements. The accompanying other supplementary information, Schedule of Compensation, Benefits, and Other Payments to Agency Head, shown on page 30, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information in Section 1 of the schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to Agency Head, shown on page 30, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Section II of the Schedule of Compensation, Benefits, and Other Payments to Agency Heads shown on page 30 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. As disclosed in Note 1 to the financial statements, the City of Shreveport City Court prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. The other supplementary information schedules, Justice System Funding Schedules, shown on pages 31 – 33, are presented for the purposes of additional analysis and are not a required part of the basic financial statements. These schedules are presented to satisfy the requirements of Act 87 of the 2020 Regular Legislative Session (R.S. 24:515.2) and must be presented on the cash basis of accounting which differs significantly from those principles used to present financial statements in accordance with accounting principles generally accepted in the United States of America. The 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. Such 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 Justice System Funding Schedules, shown on pages 31 – 33, are fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2025, on our consideration of City of Shreveport City Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Shreveport City Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Shreveport City Court's internal control over financial reporting and compliance.



Cook & Morehart
Certified Public Accountants
June 12, 2025

CITY OF SHREVEPORT CITY COURT

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of City of Shreveport City Court's financial performance provides an overview of the City Court's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the City's financial statements, which begin on page 10.

FINANCIAL HIGHLIGHTS

The City Court's net position decreased by \$457,154 or 11%.

The City Court's total program revenues were \$453,568 in 2024 compared to \$431,296 in 2023.

During the year ended December 31, 2024, the City Court had total expenses, excluding depreciation, of \$871,645, compared to \$502,992 in 2023.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10 and 11) provide information about the activities of the City Court as a whole. Fund financial statements start on page 12. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the City Court's operations in more detail than the government-wide statements by providing information about the City Court's most significant funds. The remaining statements provide financial information about activities for which the City Court acts solely as a trustee or agent for the benefit of those outside of the City Court. The City Court judges are independently elected officials. However, the City Court is fiscally dependent on the City of Shreveport for office space, courtrooms, and related utility costs, as well as substantially all funding of salary and related employee benefit costs. Because the City Court is fiscally dependent on the City of Shreveport, the City Court was determined to be a component unit of the City of Shreveport. The accompanying financial statements present information only on the funds maintained by the City Court.

Reporting the Funds Maintained by the City Court as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the funds maintained by the City Court as a whole begins on page 10. One of the most important questions asked about the City Court's finances is "Is the City Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the funds maintained by the City Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are

taken into account regardless of when cash is received or paid.

These two statements report the City Court's *net position* and changes in them. You can think of the City Court's net position – the difference between assets and liabilities – as one way to measure the City Court's financial health, or *financial position*. Over time, *increases* or *decreases* in the City Court's net position are one indicator of whether its *financial health* is improving or deteriorating.

In the Statement of Net Position and the Statement of Activities, we record the funds maintained by the City Court as governmental activities:

Governmental activities – all of the expenses paid from the funds maintained by the City Court are reported here which consists primarily of certain materials and supplies, travel, repairs and maintenance and other program services. These represent expenses not paid out of the City of Shreveport's budget for judicial expenses. Fines, fees for services and interest income finance most of these activities.

Reporting the Most Significant Funds Maintained by the City Court

Our analysis of the major funds maintained by the City Court begins on page 12. The fund financial statements begin on page 12 and provide detailed information about the most significant funds maintained by the City Court – not the City Court as a whole. However, the City Court establishes other funds to help it control and manage money for particular purposes (like the probation fund) to show that it is meeting legal responsibilities for using certain fees. The City Court's *governmental funds* use the following accounting approaches.

Governmental funds – All of the City Court's expenses are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the City Court's general government operations and the expenses paid from those funds. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance certain City Court expenses. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in a reconciliation at the bottom of the fund financial statements.

The City Court as Trustee

The City Court is the trustee, or *fiduciary*, for its civil division, cash bonds, traffic violation bureau, and a portion of the small claims fund. All of the City Court's fiduciary activities are reported in a separate Statement of Fiduciary Net Position on page 14 and Statement of Changes in Fiduciary Net Position on page 15. We exclude these activities from the City Court's other financial statements because the City Court cannot use these assets to finance its operations. The City Court is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE FUNDS MAINTAINED BY THE CITY COURT AS A WHOLE

The City Court's total net position changed from a year ago, decreasing from \$4,136,865 (restated) to \$3,679,711. Our analysis below will focus on key elements of the total governmental funds for the 2024 and 2023 years.

Table 1
Net Position

	Governmental Activities 2024	Governmental Activities 2023
Current assets	\$ 2,657,635	\$ 3,037,819
Capital assets	1,089,072	1,134,733
Total assets	<u>3,746,707</u>	<u>4,172,552</u>
Current liabilities	9,198	4,737
Long-term liabilities		
Due within one year	15,565	15,506
Due in more than one year	42,233	28,353
Total liabilities	<u>66,996</u>	<u>48,596</u>
Net Position		
Investment in capital assets	1,031,274	1,090,874
Restricted	578,830	485,489
Unrestricted	2,069,607	2,547,593
Total net position	<u>\$ 3,679,711</u>	<u>\$ 4,123,956</u>

Net position of the funds maintained by the City Court's governmental activities decreased by \$457,154 or 11%. Unrestricted net position, the part of net position that can be used to finance City Court expenses without constraints or other legal requirements decreased by \$477,986 from \$2,547,593 at December 31, 2023 to \$2,069,607 at December 31, 2024.

Table 2
Change in Net
Position

	Governmental Activities 2024	Governmental Activities 2023
Revenues		
Programs Revenues:		
Charges for Service, Fines and Fees	\$ 453,568	\$ 431,296
Miscellaneous Income	4,892	6,650
Interest income	53,999	52,444
Total revenues	<u>512,459</u>	<u>490,390</u>
Expenses		
General governmental - judicial	969,613	605,978
Increase (decrease) in net position	<u>(457,154)</u>	<u>(115,588)</u>
Net position - beginning of year, restated	4,136,865	4,239,544
Net position - end of year	<u>\$ 3,679,711</u>	<u>\$ 4,123,956</u>

For the funds maintained by the City Court, total revenues increased \$22,069, or 4%, from total revenues in 2023 of \$490,390 to total revenues of \$512,459 in 2024. For the funds maintained by the City Court, program revenues increased by \$22,272, or 5%, from program revenue in 2023 of \$431,296 to program revenue of \$453,568 in 2024.

For the funds maintained by the City Court, total expenses increased \$363,635, or 60%, from total expenses in 2023 of \$605,978 to total expenses of \$969,613 in 2024.

The main reason for the increase in expenses in 2024 is due to the City Court reimbursing the City of Shreveport for certain payroll costs and probation expenses in 2024, in the amount of \$384,000.

FUNDS MAINTAINED BY THE CITY COURT

For the funds maintained by the City Court, the governmental funds (as presented on pages 12–13) reported a combined fund balance of \$2,587,152 which is a decrease of \$402,517 from last year.

Budgetary Highlights

The City Court adopted a budget for its General Fund and special revenue funds for the year ended December 31, 2024. There were three amendments to the budget during the year. The City Court's budgetary comparison is presented as required supplementary information and shown on pages 25 through 29. Highlights for the General Fund for the year are as follows:

- Revenues were higher than budgeted amounts due to more collections of fees and fines than anticipated.

- Expenses were higher than budgeted amounts due mainly to operating services being over budget, due in large part to additional funds being transferred to the City of Shreveport for certain payroll costs totaling \$224,500, which were not budgeted by the Court.

CAPITAL ASSETS

At the end of 2024, the City Court had invested \$1,089,072 in capital assets from those funds maintained by the City Court. (see table 3 below)

Table 3
Capital Assets At Year End (net)

	Governmental Activities 2024	Governmental Activities 2023
Computer equipment	\$ 18,960	\$ 16,616
Lease - equipment	56,468	44,122
Software	958,452	1,016,546
Office furniture and improvements	55,192	57,449
Total	<u>\$ 1,089,072</u>	<u>\$ 1,134,733</u>

This year's major additions included:

Computer equipment	\$ 10,457	\$ 2,637
Lease - equipment	29,445	
Office equipment	12,405	27,935
Total	<u>\$ 52,307</u>	<u>\$ 30,572</u>

More detail information about the capital assets are presented in Note 11 to the financial statements.

DEBT ADMINISTRATION

Long-term liabilities of the City of Shreveport City Court are summarized as follows:

Table 4
Outstanding Debt At Year End

	Governmental Activities	
	2024	2023
Lease liability - equipment	\$ 57,798	\$ 43,859
Total	<u>\$ 57,798</u>	<u>\$ 43,859</u>

More detailed information about the long-term liabilities are presented in Note 7 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The City Court's elected judges and appointed officials considered many factors when setting a fiscal year 2025 budget. Amounts available for appropriation in the governmental funds are expected to remain the same as 2024.

It is anticipated that the governmental funds' fund balance will increase modestly by the close of 2025. For those funds maintained by the City Court, the City Court will use those revenues for program costs which are not budgeted by the City of Shreveport for the City Court.

CONTACTING THE CITY COURT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the finances for those funds maintained by the City Court and to show the City Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Shreveport City Court, Clerk of Court, Judicial Administrators' office at 1244 Texas Avenue, Shreveport, Louisiana 71101.

City of Shreveport City Court
Shreveport, Louisiana
Statement of Net Position
December 31, 2024

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 2,384,606
Accounts receivable	211,744
Prepaid expenses	61,285
Capital assets	
Depreciable (net)	1,089,072
Total assets	<u>3,746,707</u>
LIABILITIES	
Accounts payable	9,198
Long-term liabilities	
Due within one year	15,565
Due in more than one year	42,233
Total liabilities	<u>66,996</u>
NET POSITION	
Net investment in capital assets	1,031,274
Restricted for:	
Building	424,214
Probation	127,776
Pro Bono	26,840
Unrestricted	2,069,607
Total net position	<u>\$ 3,679,711</u>

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Statement of Activities
For the Year Ended December 31, 2024

	Functions / Programs				
	Total	Judicial	Building	Probation	Pro Bono
<u>Governmental Activities</u>					
Expenses:					
Judiciary:					
Materials and supplies	\$ 25,255	\$ 20,951	\$	\$ 4,304	\$
Travel	47,015	47,015			
Depreciation/amortization	97,968	37,603	59,885	480	
Transfer to City of Shreveport	384,000	224,500		159,500	
Other program services	415,375	201,082	184,675	10,515	19,103
Total expenses	<u>969,613</u>	<u>531,151</u>	<u>244,560</u>	<u>174,799</u>	<u>19,103</u>
Program revenues:					
Charges for services -					
fines and fees	453,568	202,536	145,874	85,049	20,109
Total program revenues	<u>453,568</u>	<u>202,536</u>	<u>145,874</u>	<u>85,049</u>	<u>20,109</u>
Net program revenue (expenses)	<u>(516,045)</u>	<u>(328,615)</u>	<u>(98,686)</u>	<u>(89,750)</u>	<u>1,006</u>
General revenues:					
Interest income	53,999				
Miscellaneous	4,892				
Total general revenues	<u>58,891</u>				
Change in net position	(457,154)				
Net position - beginning, restated	<u>4,136,865</u>				
Net position - ending	<u>\$ 3,679,711</u>				

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Balance Sheet
Governmental Funds
December 31, 2024

	Major Funds				Total Governmental Funds
	General	Building	Probation	Pro Bono	
Assets					
Cash and cash equivalents	\$ 2,061,624	\$ 165,348	\$ 127,776	\$ 29,858	\$ 2,384,606
Accounts receivable	1,495	210,249			211,744
Total assets	<u>\$ 2,063,119</u>	<u>\$ 375,597</u>	<u>\$ 127,776</u>	<u>\$ 29,858</u>	<u>\$ 2,596,350</u>
Liabilities					
Accounts payable	\$ 6,180	\$	\$	\$ 3,018	\$ 9,198
Total liabilities	<u>6,180</u>			<u>3,018</u>	<u>9,198</u>
Fund balances					
Restricted					
Building		375,597			375,597
Probation			127,776		127,776
Pro Bono				26,840	26,840
Unassigned	2,056,939				2,056,939
Total fund balances	<u>2,056,939</u>	<u>375,597</u>	<u>127,776</u>	<u>26,840</u>	<u>2,587,152</u>
Total liabilities and fund balances	<u>\$ 2,063,119</u>	<u>\$ 375,597</u>	<u>\$ 127,776</u>	<u>\$ 29,858</u>	

Amounts reported for governmental activities in the statement of net position
are different because:

The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	61,285
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,089,072
Long-term liabilities and other amounts are not due and payable in the current period and therefore are not reported in the funds.	
Lease liability	<u>(57,798)</u>
Net position of governmental activities	<u>\$ 3,679,711</u>

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	Major Funds				Total Governmental Funds
Revenues:	General	Building	Probation	Pro Bono	
Charges for services - fees and fines	\$ 202,536	\$ 145,874	\$ 85,049	\$ 20,109	\$ 453,568
Interest income	46,595	2,591	4,306	507	53,999
Miscellaneous income	4,798		94		4,892
Total revenues	<u>253,929</u>	<u>148,465</u>	<u>89,449</u>	<u>20,616</u>	<u>512,459</u>
Expenditures:					
Current:					
Judicial					
Operating services	200,459	186,991	10,515	19,103	417,068
Materials and supplies	22,882		4,304		27,186
Travel and other charges	47,015				47,015
Transfer to City of Shreveport	224,500		159,500		384,000
Debt service					
Principal	15,506				15,506
Interest and other charges	1,339				1,339
Capital outlay	52,307				52,307
Total expenditures	<u>564,008</u>	<u>186,991</u>	<u>174,319</u>	<u>19,103</u>	<u>944,421</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(310,079)</u>	<u>(38,526)</u>	<u>(84,870)</u>	<u>1,513</u>	<u>(431,962)</u>
Other financing sources (uses) :					
Transfer in		200,000			200,000
Transfer out	(200,000)				(200,000)
Leases	29,445				29,445
Total other financing sources (uses)	<u>(170,555)</u>	<u>200,000</u>			<u>29,445</u>
Net change in fund balances	(480,634)	161,474	(84,870)	1,513	(402,517)
Fund balances at beginning of year, restated	<u>2,537,573</u>	<u>214,123</u>	<u>212,646</u>	<u>25,327</u>	<u>2,989,669</u>
Fund balances at end of year	<u>\$ 2,056,939</u>	<u>\$ 375,597</u>	<u>\$ 127,776</u>	<u>\$ 26,840</u>	<u>\$ 2,587,152</u>

Amounts reported for governmental activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds \$ (402,517)

The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources. 4,963

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation/amortization expense (\$97,968) exceeded capital outlay (\$52,307) in the current period. (45,661)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Lease proceeds (29,445)
Principle paid on lease liability 15,506

Change in net position of governmental activities \$ (457,154)

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 4,434,072
Total assets	<u>4,434,072</u>
Net Position	4,434,072
Total net position	<u><u>\$ 4,434,072</u></u>

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2024

	<u>Custodial Funds</u>
Additions:	
Investment income - interest	\$ 42,202
Fines and other fees collected	<u>4,308,534</u>
Total Additions	<u>4,350,736</u>
Deductions:	
Payments of fines and other fees	2,230,636
Payments of court and other costs	<u>1,839,935</u>
Total Deductions	<u>4,070,571</u>
Change in net position	280,165
Net position - beginning	<u>4,153,907</u>
Net position - ending	<u><u>\$ 4,434,072</u></u>

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024

INTRODUCTION

The City of Shreveport City Court represents the court system for the City of Shreveport. It is governed by the four independently elected judges from the four divisions of the City of Shreveport. The City Court maintains certain funds comprised of fines and fees collected which are authorized by various state statutes.

(1) Summary of Significant Accounting Policies

The City of Shreveport City Court's financial statements are prepared in conformity with governmental accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the City Court are discussed below.

A. Reporting Entity

The City Court judges are independently elected officials. However, the City Court is fiscally dependent on the City of Shreveport for office space, courtrooms, related utility costs, insurance, and substantially all salary and related employee benefit costs. Because the City Court is fiscally dependent on the city, the City Court was determined to be a component unit of the City of Shreveport, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the City Court and do not present information on the City of Shreveport, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. Basic Financial Statements – Government-Wide Statements

The City Court's basic financial statements include both government-wide (reporting the funds maintained by the City Court as a whole) and fund financial statements (reporting the City Court's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City Court's cost fund, criminal fund, building fund, probation fund, and pro bono fund are classified as governmental activities. The City Court does not have any business-type activities. The government-wide statements include all funds of the City Court except for fiduciary funds.

In the government-wide Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables. The City Court's net position is reported in three parts – investment in capital assets, restricted, and unrestricted.

The government-wide Statement of Activities reports both the gross and net cost of each of the City Court's functions. The functions are also supported by general government revenues (interest income). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which must be directly associated with the function. Program revenues included in the Statement of Activities are derived directly from Court users as a fee

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for services. The net costs (by function) are normally covered by general revenue (interest and miscellaneous income). This government-wide focus is more on the sustainability of the City Court as an entity and the change in the City Court's net assets resulting from the current year's activities.

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the City Court are recorded in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the City Court:

1. Governmental Funds – the focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City Court:
 - a. General funds are the general operating funds of the City Court. They are used to account for all financial resources except those required to be accounted for in another fund. Included in the City Court's general funds are the Cost fund and Criminal fund.
 - b. The special revenue fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The special revenue funds of the City Court are the Building fund, Probation fund and Pro Bono fund.
2. Fiduciary funds – Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support City Court programs. The reporting focus is on net position and changes in net position and is reported using the accrual basis of accounting.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The City Court's general funds (cost and criminal funds), the probation fund, pro bono fund, and the building fund are reported as major funds in the fund financial statements. The probation fund is used to account for funds collected from defendants to defray the costs of operation of the court. The building fund is used to account for the proceeds of a \$5 per case fee assessed on all civil and small claims cases, to be used for the acquisition, maintenance, and support of an electronic case management and file system.

The fiduciary funds of the City Court are custodial funds, consisting of the Civil Division fund, Traffic Violations Bureau fund, Cash Bond fund, and Small Claims fund. Custodial funds account for assets held by the City Court as an agent for others pending Court action and, therefore, are not incorporated into the government-wide statements.

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City of Shreveport City Court
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

D. Basis of Accounting

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

1. Accrual:

The governmental funds in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Revenues of the City Court consist principally of interest income and fines and fees for services relating to court filings. Interest income is recorded when earned. Fines and fees for services are recorded when received in cash because they are generally not measurable until actually received.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Depreciation is not recognized in the governmental fund financial statements.

E. Cash, Cash Equivalents, and Investments

Cash includes amounts in petty cash, demand deposits, and interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits with original maturities of ninety (90) days or less when purchased. Under state law, the City Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955 and the City's investment policy. If the original maturities of investments exceed ninety (90) days, they are classified as investments; however, if the original maturities are ninety (90) days or less, they are classified as cash equivalents.

F. Capital Assets

Capital assets purchased or acquired with an original cost of \$500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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City of Shreveport City Court
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

Computer equipment	5 years
Office equipment	5–15 years
Office furniture and improvements	7–20 years
Software	5–20 years

G. Net Position

Government-wide net position is divided into three components: Net investment in capital assets consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by the Court's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors (less related liabilities and deferred inflows of resources). All other net position is reported as unrestricted net position. When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Court's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

H. Fund Balance

In the governmental fund financial statements, fund balances are classified as follows:

1. Nonspendable - amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.
2. Restricted – amounts that can be spent only for specific purposes due to constraints placed on the use of resources that 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.
3. Committed - amounts that can be used only for the specific purposes as a result of constraints imposed by the City Court judges (the City Court's highest level of decision making authority). Committed amounts cannot be used for any other purpose unless the judges remove those constraints by taking the same type of action (i.e. legislation, resolution, ordinance).
4. Assigned - amounts that are constrained by the Court's intent to be used for specific purposes, but are neither restricted nor committed.
5. Unassigned - all amounts not included in other spendable classifications.

The Court's policy is to apply expenditures against restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

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City of Shreveport City Court
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

The calculation of fund balance amounts begins with the determination of nonspendable fund balances. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance. It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purpose amounts exceeds the positive fund balance for the non-general fund.

I. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement 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. At this time, the Court has no transactions that meet the definition of deferred outflows of resources.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element 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. At this time, the Court has no transactions that meet the definition of deferred inflows of resources.

K. Interfund Activity

Interfund activity is reported as either loans, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

L. Prepaid Items

Prepaid items reported in the government wide financial statements represent payments for maintenance agreements and insurance that will benefit periods beyond December 31, 2024.

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City of Shreveport City Court
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(2) Budgets

The City Court uses the following budget practices:

1. The Judicial Administrator prepares an operating budget for the general funds and each special revenue fund.
2. The budget is adopted by the four independently elected judges.
3. The budget may be revised during the year.
4. Appropriations lapse at the end of each fiscal year.
5. The budget is available for public inspection prior to adoption.

(3) Cash and Cash Equivalents

At December 31, 2024, the City Court has cash and cash equivalents (book balances) totaling \$6,818,678, as detailed below.

A. Cash and Cash Equivalents – Reconciliation to government-wide Statement of Net Assets:

Cash and cash equivalents	\$ 2,384,606
Custodial funds (not on government-wide statements)	<u>4,434,072</u>
	<u>\$ 6,818,678</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent bank.

B. Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of December 31, 2024, \$6,590,689 of the government's bank balance of \$7,090,689 was exposed to custodial credit risk as uninsured and collateral held by the pledging bank's trust department not in the City Court's name.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the clerk that the fiscal agent has failed to pay deposited funds upon demand.

(4) Interfund Transfers

Interfund transfers for the year ended December 31, 2024, consisted of \$200,000 transferred from the General fund to the Building fund for software-related costs.

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City of Shreveport City Court
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(5) Risk Management

The City of Shreveport purchases commercial insurance to provide workers compensation and general liability and property insurance for the City Court.

(6) Expenditures of the City Court Paid by the City of Shreveport

The City of Shreveport provides office space, courtrooms, related utility costs, insurance, and substantially all salary and related employee benefit costs. No amounts have been recognized in the accompanying financial statements for expenditures paid by the City of Shreveport.

(7) Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Lease liability - equipment	\$ 43,859	\$ 29,445	\$ (15,506)	\$ 57,798	\$ 15,565
Governmental Activities long-term liabilities	<u>\$ 43,859</u>	<u>\$ 29,445</u>	<u>\$ (15,506)</u>	<u>\$ 57,798</u>	<u>\$ 15,565</u>

Leased Equipment

The Court has several lease agreements for equipment. The equipment is included in governmental activities capital assets at a cost of \$93,915, with accumulated amortization totaling \$37,447 as of December 31, 2024. Interest has been imputed at a rate between 1.37% to 3.90%, and the Court will make monthly payments through December 2029. The future lease payments under lease agreements are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 15,565	\$ 1,933
2026	15,853	1,379
2027	13,775	761
2028	6,043	402
2029	<u>6,562</u>	<u>164</u>
	<u>\$ 57,798</u>	<u>\$ 4,639</u>

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City of Shreveport City Court
Shreveport, Louisiana
Notes to Financial Statements
December 31, 2024
(Continued)

(8) Prior Period Restatement

Net position/fund balance at December 31, 2023, were restated to correct overpayments to software vendor as follows:

	<u>Governmental Fund - Building</u>	<u>Governmental Activities</u>
Total Net position/fund balance, December 31, 2023, as previously reported	\$ 201,214	\$ 4,123,956
Correction of overpayments	12,909	12,909
Total net position/fund balance, December 31, 2023, as restated	<u>\$ 214,123</u>	<u>\$ 4,136,865</u>

(9) Accounts Receivable

Included in accounts receivable at December 31, 2024, is \$210,429 which was due from a vendor for overpayment of invoices which were billed to the Court in error. That amount was received by the Court in March 2025.

(10) Subsequent Events

Subsequent events have been evaluated through June 12, 2025, the date the financial statements were available to be issued.

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City of Shreveport City Court
Shreveport, Louisiana
Notes to the Financial Statements
December 31, 2024
(Continued)

(11) Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance Jan. 1, 2024	Additions	Deletions	Balance at Dec. 31, 2024
<u>Governmental Activities:</u>				
Capital assets, being depreciated:				
Computer equipment	\$ 218,184	\$ 10,457	\$	\$ 228,641
Software	1,161,881			1,161,881
Office equipment	370,782	12,405	(2,000)	381,187
Office furniture and improvements	510,135			510,135
Total capital assets, being depreciated at historical cost	<u>2,260,982</u>	<u>22,862</u>	<u>(2,000)</u>	<u>2,281,844</u>
Less accumulated depreciation:				
Computer equipment	(201,568)	(8,113)		(209,681)
Software	(145,335)	(58,094)		(203,429)
Office equipment	(313,333)	(14,662)	2,000	(325,995)
Office furniture and improvements	(510,135)			(510,135)
Total accumulated depreciation	<u>(1,170,371)</u>	<u>(80,869)</u>	<u>2,000</u>	<u>(1,249,240)</u>
Leased assets				
Equipment	92,329	29,445	(27,859)	93,915
Total leased assets, being amortized	<u>92,329</u>	<u>29,445</u>	<u>(27,859)</u>	<u>93,915</u>
Less accumulated amortization for:				
Leased equipment	(48,207)	(17,099)	27,859	(37,447)
Total accumulated amortization, leased asset	<u>(48,207)</u>	<u>(17,099)</u>	<u>27,859</u>	<u>(37,447)</u>
Governmental activities capital assets, net	<u>\$ 1,134,733</u>	<u>\$ (45,661)</u>	<u>\$</u>	<u>\$ 1,089,072</u>

Depreciation/amortization expense was charged to Governmental Activities as follows:

Judicial expenses	\$ 97,488
Probation	480
	<u>\$ 97,968</u>

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance-
	Original	Final	(Budgetary Basis)	Favorable (Unfavorable)
Revenues:				
Charges for services - fees and fines	\$ 164,000	\$ 205,000	\$ 201,620	\$ (3,380)
Interest income	29,000	34,000	46,595	12,595
Miscellaneous income	2,000	4,200	4,797	597
Total revenues	195,000	243,200	253,012	9,812
Expenditures:				
Current:				
General government:				
Operating services	206,020	266,220	437,342	(171,122)
Materials and supplies	5,000	25,000	24,223	777
Travel and other charges	50,000	50,000	47,015	2,985
Capital outlay			22,862	(22,862)
	261,020	341,220	531,442	(190,222)
Excess (deficiency) of revenues over expenditures	(66,020)	(98,020)	(278,430)	(180,410)
Other financing sources (uses):				
Operating transfers out		(200,000)	(200,000)	
Total other financing sources (uses)		(200,000)	(200,000)	
Excess (deficiency) of revenues and other sources over expenditures and other uses	(66,020)	(298,020)	(478,430)	(180,410)
Fund balances at beginning of year	1,921,111	1,921,111	2,540,054	618,943
Fund balances at end of year	\$ 1,855,091	\$ 1,623,091	\$ 2,061,624	\$ 438,533

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
Building Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance-
	Original	Final	(Budgetary Basis)	Favorable (Unfavorable)
Revenues:				
Charges for services - fees and fines	\$ 111,000	\$ 108,500	\$ 145,874	\$ 37,374
Interest income	500	2,200	2,590	390
Total revenues	111,500	110,700	148,464	37,764
Expenditures:				
Current:				
General government:				
Operating services	10,000	400,000	384,331	15,669
	10,000	400,000	384,331	15,669
Excess (deficiency) of revenues over expenditures	101,500	(289,300)	(235,867)	53,433
Other financing sources:				
Operating transfers in		200,000	200,000	
Total other financing sources		200,000	200,000	
Excess (deficiency) of revenues and other sources over expenditures and other uses	101,500	(89,300)	(35,867)	53,433
Fund balances at beginning of year	190,755	190,755	201,214	10,459
Fund balances at end of year	\$ 292,255	\$ 101,455	\$ 165,347	\$ 63,892

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
Probation Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance- Favorable
	Original	Final	(Budgetary Basis)	(Unfavorable)
Revenues:				
Charges for services - fees and fines	\$ 50,000	\$ 60,000	\$ 85,049	\$ 25,049
Interest income	2,000	3,000	4,306	1,306
Miscellaneous income		90	94	4
Total revenues	<u>52,000</u>	<u>63,090</u>	<u>89,449</u>	<u>26,359</u>
Expenditures:				
Current:				
General government:				
Operating services	1,500	161,500	170,015	(8,515)
Materials and supplies	5,000	5,000	4,304	696
Travel and other charges	2,000	2,000		2,000
Total expenditures	<u>8,500</u>	<u>168,500</u>	<u>174,319</u>	<u>(5,819)</u>
Excess of revenues over expenditures	43,500	(105,410)	(84,870)	20,540
Fund balances at beginning of year	<u>207,575</u>	<u>207,575</u>	<u>212,646</u>	<u>5,071</u>
Fund balances at end of year	<u>\$ 251,075</u>	<u>\$ 102,165</u>	<u>\$ 127,776</u>	<u>\$ 25,611</u>

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
Probono Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual Amounts	Variance- Favorable
	Original	Final	(Budgetary Basis)	(Unfavorable)
Revenues:				
Charges for services - fees and fines	\$ 20,000	\$ 20,100	\$ 20,109	\$ 9
Interest income	400	400	507	107
Total revenues	<u>20,400</u>	<u>20,500</u>	<u>20,616</u>	<u>116</u>
Expenditures:				
Current:				
General government:				
Operating services	<u>20,000</u>	<u>22,000</u>	<u>17,762</u>	<u>4,238</u>
Total expenditures	<u>20,000</u>	<u>22,000</u>	<u>17,762</u>	<u>4,238</u>
Excess of revenues over expenditures	400	(1,500)	2,854	4,354
Fund balances at beginning of year	<u>25,239</u>	<u>25,239</u>	<u>27,004</u>	<u>1,765</u>
Fund balances at end of year	<u>\$ 25,639</u>	<u>\$ 23,739</u>	<u>\$ 29,858</u>	<u>\$ 6,119</u>

City of Shreveport City Court
Shreveport, Louisiana
Notes to Required Supplementary Information
December 31, 2024

The City Court's budget is adopted on the cash basis for all funds. There were three amendments to the 2024 budget. Budget comparison statements included in the accompanying financial statements include the original and final amended budgets. The schedule below reconciles excess (deficiency) of revenues and other sources over expenditures and other uses on the budget basis with GAAP basis:

	<u>General Fund</u>	<u>Building Fund</u>	<u>Probation Fund</u>	<u>Pro bono Fund</u>
Excess of revenues and other sources over expenditures and other uses (budget basis)	\$ (478,430)	\$ (35,867)	\$ (84,870)	\$ 2,854
Adjustments:				
Revenue accruals - net	917			
Expenditure accruals - net	<u>(3,121)</u>	<u>197,341</u>	<u> </u>	<u>(1,341)</u>
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ (480,634)</u>	<u>\$ 161,474</u>	<u>\$ (84,870)</u>	<u>\$ 1,513</u>

City of Shreveport City Court
A Component Unit of the City of Shreveport, Louisiana
Other Supplementary Information
Schedule of Compensation, Benefits and Other Payments to Agency Heads
For the Year Ended December 31, 2024

Agency Heads			
Judge Sheva M. Sims	Judge Brittany Arvie	Judge Emily Merckle	Judge Brian H. Barber

SECTION I

Paid by the City of Shreveport City Court

Purpose				
Per diem	\$ 2,773	\$ 1,062	\$ 1,652	\$ 1,303
Other			1,379	
Milage/Airfare	3,894	1,283	1,177	1,081
Registration	749		1,300	
Lodging	4,082	2,069	4,550	3,283
Taxi/Tips	348			
Parking/Tolls	163	298	234	

SECTION II

Paid by the City of Shreveport

Purpose				
Salary	103,700	103,700	103,700	103,700
Benefits-insurance	15,100	700	2,200	1,900
Benefits-retirement	47,100		47,100	47,100
Car allowance		250		600
Registration fees	1,100	925	1,050	1,075

City of Shreveport City Court
Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Agency Remitting Money	Remittance Type		
City of Shreveport	b. Bond Fees	4,053	3,670

City of Shreveport City Court
Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Beginning Cash Balance	4,153,907	4,309,798
2. Collections		
a. Civil Fees	848,452	834,453
b. Bond Fees	37,519	41,580
c. Cash Bonds	160,336	147,893
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	581,379	644,233
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	509,005	503,860
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	9,742	32,460
n. Other	-	-
Total Collected	2,146,433	2,204,479
3. Deductions: Collections Retained by the City of Shreveport City Court		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" (Enter amounts on appropriate collection type lines)		
a. Civil Fees	66,479	67,544
b. Bond Fees	37,519	41,580
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	158,872	157,156
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the City of Shreveport City Court	262,870	266,280
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	10,955	9,646
b. Civil Fee Refunds	34,870	25,246
c. Bond Refunds	96,006	127,317
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	141,831	162,209
5. Deductions: Total Disbursements to Other Governments & Nonprofits	1,585,841	1,651,716
6. Total Amounts Disbursed/Retained	1,990,542	2,080,205
7. Ending Cash Balance	4,309,798	4,434,072
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
9. Other Information:		
I. Ending Balance of Amounts Assessed but Not Yet Collected [i.e. total ending receivable balances]	-	-
II. Total Waivers During the Fiscal Period [i.e. non-cash reduction of receivable balances, such as time served or community service]	-	-

City of Shreveport City Court

Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description (Fund, Program, etc.) (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
District Attorney for the 1st Judicial District	\$571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	3,317	3,013
1st Judicial District Public Defender		R.S. 15:168	f. Criminal Court Costs/Fees	169,510	184,618
City of Shreveport	\$2007. Shreveport	R.S. 13:2007 (A)	h. Criminal Fines – Other/Non-Contempt	509,005	503,860
Crime Stoppers of Shreveport Inc	Art. 895.4. Probation; fees; certified crime stoppers organizations	CCRP 895.4	f. Criminal Court Costs/Fees	7,491	8,182
Department of Public Safety and Corrections Public Safety Services	Art. 887. Defendant's liability for costs; suspension of costs; no advance costs	CCRP 887 (C)	f. Criminal Court Costs/Fees	9,792	9,630
LA Commission on Law Enforcement and Administration of Criminal Justice		R.S. 46:1816(D)	f. Criminal Court Costs/Fees	11,122	10,969
Louisiana Department of Health	\$2633. Traumatic Head and Spinal Cord Injury Trust Fund	R.S. 46:2633	f. Criminal Court Costs/Fees	8,868	10,235
Supreme Court	\$86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	1,880	2,060
Criminalistics Laboratory North Louisiana		R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	134,500	144,935
Shreveport City Marshal		R.S. 13:1899	f. Criminal Court Costs/Fees	57,220	61,824
Department of the Treasury		CCRP 887 (F)(1)	f. Criminal Court Costs/Fees	11,288	12,353
City of Shreveport		Local Ordinance: Ordinance 92 of 2019	f. Criminal Court Costs/Fees	12,737	15,422
Acadia Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	58	31
Bienville Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	277	99
Bossier Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	2,753	2,383
Caddo Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	4,541	4,119
Calcasieu Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	17
Claiborne Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	219	108
DeSoto Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	2,214	1,618
East Baton Rouge Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	9,679	13,322
East Carroll Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	62	-
Franklin Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	63	-
Grant Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	33	2
Iberia Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	35	-
Jackson Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	32	-
Jefferson Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	60
Lafayette Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	115	284
LaSalle Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	50
Lincoln Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	42	282
Madison Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	30
Natchitoches Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	40	145
Orleans Parish Sheriff Civil	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	100	100
Rapides Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	156	293
Red River Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	78	272
Richland Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	37
Sabine Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	52	143
Department of State	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	650	750
St Tammany Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	73	189
Tangipahoa Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	156
Terrebonne Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	21	39
Union Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	47	-
Vernon Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	32	-
Webster Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	380	406
West Carroll Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	30	-
Winn Parish Sheriff	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	132	68
Bossier City City Marshal	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	2,970	3,270
Lafayette City Marshal	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	30
Minden City Marshal	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	31	-
Monroe City Marshal	\$5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	30
Supreme Court	\$86. Judicial College; education account; sources of funds	R.S. 13:86	a. Civil Fees	1,658	1,694
Department of the Treasury	\$10.3. Judges' Supplemental Compensation Fund; creation; sources of funds	R.S. 13:10.3	a. Civil Fees	97,821	102,889
City of Shreveport	\$2007. Shreveport	R.S. 13:2007 (B)	a. Civil Fees	375,275	394,962
Shreveport City Marshal	\$5807. Fees and costs	R.S. 13:5807	a. Civil Fees	149,442	156,738

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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

Independent Auditors' Report

City of Shreveport City Court
Shreveport, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Shreveport City Court as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City of Shreveport City Court's basic financial statements, and have issued our report thereon dated June 12, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying Schedule of Current Year Audit Findings as item 2024-001, that we considered to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Shreveport City Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Current Year Audit Findings as item 2024-002.

The City of Shreveport City Court's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Shreveport City Court's response to the findings identified in our audit and described in the accompanying Schedule of Current Year Audit Findings. The City of Shreveport City Court's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Cook & Morehart
Certified Public Accountants
June 12, 2025

City of Shreveport City Court
Shreveport, Louisiana
Summary Schedule of Prior Year Audit Findings
For Louisiana Legislative Auditor
December 31, 2024

There were two findings in the prior audit for the year ended December 31, 2023.

2023-001 – Accounting Records

Material Weakness: General ledgers were not maintained on a current basis for all of the Court's funds for the year ended December 31, 2023. Although bank reconciliations were prepared within the subsidiary software, bank reconciliations to the general ledgers were also not completed timely and were not always physically approved by supervisory personnel. In addition, subsidiary ledgers were not reconciled to general ledgers for the Court's Civil, Small Claims, Violations, and Cash Bond funds.

Recommendation: We recommend that general ledgers be maintained for all Court funds. We also recommend that bank reconciliations be performed on a monthly basis and physically approved by supervisory personnel. We further recommend that subsidiary ledgers be reconciled to general ledgers on a monthly basis.

Current Status: Improvement noted. See finding reported in current year audit.

2023-002 – Daily Work for Civil and Small Claims Receipts

Material Weakness: No supervisory approval was noted on 5 of 20 days selected for testing for the Civil and Small Claims receipts.

Recommendation: We recommend that controls be put in place for ensuring that supervisory approval be physically documented on all daily work.

Current Status: No finding reported in current year audit.

City of Shreveport City Court
Shreveport, Louisiana
Schedule of Current Year Audit Findings
For Louisiana Legislative Auditor
December 31, 2024

There are two findings in the current audit for the year ended December 31, 2024 as noted below:

2024-001 – Reconciliation of Subsidiary Ledgers

Criteria: Internal controls should be in place for ensuring that subsidiary ledgers for the Court's custodial funds are reconciled to general ledgers on a current basis.

Significant Deficiency: Subsidiary ledgers were not reconciled to general ledgers for the Court's Civil, Small Claims, Violations, and Cash Bond funds.

Cause: The Court's subsidiary software does not provide a registry report which includes all funds on hand for which charges have been applied in the software but not yet disbursed. This is due to the fact that the escrow report includes charges applied in the system for which payment will not be received, such as filings by government agencies that do not pay court costs.

Effect: Without a reconciliation of subsidiary ledgers to general ledgers and bank reconciliations, errors could be made and go undetected.

Recommendation: We recommend that subsidiary ledgers for the Court's custodial funds be reconciled to general ledgers on a current basis.

Management's Response: The Court will work in conjunction with the auditor to establish a sufficient report to reconcile the subsidiary ledgers to the general ledgers on a monthly basis.

2024-002 – Budget

Criteria: The Local Government Budget Act sets forth the requirements for adopting and amending budgets.

Finding: The City Court did not appropriately amend the budget for the General (Cost and Criminal) fund during the year. Actual expenditures and other financing uses exceeded budgeted expenditures and financing uses by more than 5% for the year.

Cause: The budget was not amended for transfer of funds to the City of Shreveport for certain payroll amounts.

Effect: The Court was not in compliance with the Local Government Budget Act.

Recommendation: We recommend that the Court appropriately amend its budget in the future when needed, to ensure compliance with the Local Government Budget Act.

Management's Response: The Court will comply with the Local Government Budget Act for future amendments to the budget.

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Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable
Judge Emily S. Merckle, Division "A"
Judge Brian H. Barber, Division "B"
Judge Brittany Arvie, Division "C"
Chief Judge Sheva M. Sims, Division "D"

City of Shreveport City Court
Shreveport, Louisiana
and the Louisiana Legislative Auditor

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

The Shreveport City Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledges 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:

1) *Written Policies and Procedures*

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

2) *Board or Finance Committee*

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

3) *Bank Reconciliations*

- A. Obtain a listing of client 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 selected each account, and observe that;

- i) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
- ii) Bank reconciliations include written evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and Bank reconciliations selected included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation.
- iii) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Procedures performed no exceptions noted.

4) Collections (excluding electronic funds transfers)

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

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

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

6) Credit Cards/Debit Cards/Fuel Cards/P-Cards

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

7) Travel and Expense Reimbursement (excluding card transactions)

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

8) Contracts

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

9) Payroll and Personnel

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

10) Ethics

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

11) Debt Service

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

12) Fraud Notice

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

13) Information Technology Disaster Recovery/Business Continuity

No testing required in year 2.

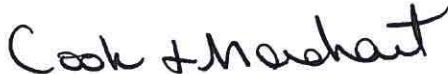
14) Prevention of Sexual Harassment

Testing not required for this area for the fiscal period January 1, 2024 through December 31, 2024, due to no exceptions being noted in prior year.

We were engaged by Shreveport City Court, 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 Shreveport City Court, 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.



Cook & Morehart
Certified Public Accountants
June 12, 2025