

PUBLIC DEFENDER'S OFFICE

ELEVENTH AND FORTY-SECOND JUDICIAL DISTRICTS

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025**



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December 18, 2025

INDEPENDENT AUDITOR'S REPORT

To the Chief Defender
Eleventh and Forty-Second Judicial Districts
Public Defender's Office
State of Louisiana

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Public Defender's Office for the Eleventh and Forty-Second Judicial Districts (the Public Defender), a component unit of the Louisiana Public Defender Board, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Public Defender's basic financial statements as listed in the table of contents.

In our *opinion*, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Public Defender, as of June 30, 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 Public Defender 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.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these 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 Public Defender's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not



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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 Public Defender'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 Public Defender'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 the information listed below to supplement the basic financial statements.

- Management's discussion and analysis
- Budgetary Comparison Information

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.

Other Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Public Defender's basic financial statements. The supplemental information listed below is

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presented for purposes of additional analysis and is not a required part of the Public Defender's financial statements.

- The Schedule of Compensation, Benefits and Other Payments to Agency Head
- Justice System Funding Schedules – Receiving Entity

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 other supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standard

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2025, on our consideration of the Public Defender'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 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 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 Court's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants

PUBLIC DEFENDER’S OFFICE
Eleventh and Forty-Second Judicial Districts

Management’s Discussion and analysis
June 30, 2025

This section of the annual financial report presents our discussion and analysis of the Public Defender’s Office’s financial performance during the fiscal year ended June 30, 2025.

Pursuant to Act No. 416 of the 2007 Regular Session of the Louisiana Legislature, the former 11th Judicial District, which was comprised of Sabine and DeSoto Parishes, was split along parish boundaries as of January 1, 2009. Sabine Parish became the “new” 11th Judicial District; and DeSoto Parish became the newly created 42nd Judicial District. One chief defender operates the two districts under a cooperative endeavor agreement as a single entity.

Overview of Financial Statements

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Public Defender’s Office’s financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Public Defender’s Office as a whole using accounting methods similar to those used by private-sector companies. The government-wide financial statements report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Public Defender’s Office’s assets and all of its liabilities. All of the Office’s activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by state appropriations and certain fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Public Defender’s Office’s most significant activities and are not intended to provide information for the Office as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the Public Defender’s Office’s funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund uses a modified accrual basis of accounting that provides a short-term view of the Public Defender’s Office’s finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

Financial Analysis of the Public Defender’s Office as a Whole

An analysis of the government-wide Statement of Net Position is presented as follows:

| | June 30, | |
|-------------------------------|-----------------|----------------|
| | 2025 | 2024 |
| <u>Assets:</u> | | |
| Cash and Cash Equivalents | \$ 315,936 | \$ 213,409 |
| Receivables | 38,593 | 54,743 |
| Prepaid Expenses | 7,744 | 26,513 |
| Right of Use Assets | 29,214 | 47,666 |
| Capital Assets | 8,390 | 2,821 |
| Total Assets | <u>399,877</u> | <u>345,152</u> |
| <u>Liabilities:</u> | | |
| Accounts Payable and Accruals | 65,874 | 64,543 |
| Lease Obligation | 29,990 | 48,537 |
| Total Liabilities | <u>95,864</u> | <u>113,080</u> |

PUBLIC DEFENDER'S OFFICE
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Management's Discussion and analysis
June 30, 2025

Net Position:

| | | |
|----------------------------|-------------------|-------------------|
| Unrestricted | 295,623 | 230,122 |
| Invested in Capital Assets | 8,390 | 1,950 |
| Total Net Position | <u>\$ 304,013</u> | <u>\$ 232,072</u> |

A portion of net position is invested in capital assets used to conduct operations. The remaining net position is unrestricted and may be used to meet the Public Defender's Office's ongoing obligations.

An analysis of the government-wide Statement of Activities is presented as follows:

| | For the Year Ended June 30, | |
|-------------------------------------|--|-------------------|
| | 2025 | 2024 |
| <u>Revenues:</u> | | |
| Program Revenue: | | |
| Charges for Services | \$ 456,835 | \$ 428,940 |
| Operating Grants and Contributions | 476,465 | 464,270 |
| General Revenue: | | |
| Interest | 1,046 | 179 |
| Total Revenue | <u>934,346</u> | <u>893,389</u> |
| <u>Program Expenses:</u> | | |
| Judicial | <u>862,405</u> | <u>857,651</u> |
| Total Program Expenses | <u>862,405</u> | <u>857,651</u> |
| Change in Net Position | 71,941 | 35,738 |
| Net Position Beginning | <u>232,072</u> | <u>196,334</u> |
| Net Position Ending | <u>\$ 304,013</u> | <u>\$ 232,072</u> |

As the accompanying presentation demonstrates, the Public Defender's Office's net position increased as a result of stable funding levels and careful management practices.

Financial Analysis of the Funds

For the year ended June 30, 2025, differences between governmental fund balances and net position were limited to investments in capital assets.

Budget Highlights

Budgets were amended to address circumstances that were not anticipated when the original budget was prepared.

Capital Asset Administration

Capital asset activity was limited to purchasing an office facility.

Debt Administration

The Public Defender's Office has no debt outstanding.

Factors Expected to Affect Future Operations

At the present time, management is aware of no factors that are expected to affect future operations.

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Statement of Net Position
June 30, 2025

| | <u>Governmental Activities</u> |
|--|---|
| <u>Assets:</u> | |
| Cash and Cash Equivalents | \$ 315,936 |
| Accounts Receivable | 38,593 |
| Prepaid Expenses | 7,744 |
| Right of Use Assets (Net of Accumulated Amortization) | 29,214 |
| Capital Assets | |
| Depreciable Capital Assets (Net of Accumulated Depreciation) | <u>8,390</u> |
| Total Assets | <u><u>399,877</u></u> |
| <u>Liabilities</u> | |
| Current Liabilities: | |
| Accounts Payable and Accruals | 65,874 |
| Long-Term Liabilities | |
| Lease Obligation | |
| Due Within One Year | 18,851 |
| Due In More Than One Year | <u>11,139</u> |
| Total Liabilities | <u><u>95,864</u></u> |
| <u>Net Position:</u> | |
| Invested in Capital Assets | 8,390 |
| Unrestricted | <u>295,623</u> |
| Total Net Position | <u><u>304,013</u></u> |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Statement of Activities
For the Year Ended June 30, 2025

| | Expenses | <u>Program Revenue</u> | | Net (Expenses) Revenues and Changes in Net Position |
|-----------------------------------|--------------------|----------------------------|--|--|
| | | Charges For Services | Operating Grants and Contributions | |
| <u>Judicial:</u> | | | | |
| Forty-Second Judicial District | \$ 421,888 | \$ 379,232 | \$ 70,603 | \$ 27,947 |
| Eleventh Judicial District | <u>440,517</u> | <u>77,603</u> | <u>405,862</u> | <u>42,948</u> |
| Total Governmental Activities | <u>862,405</u> | <u>456,835</u> | <u>476,465</u> | <u>70,895</u> |
| | | <u>General Revenues</u> | | |
| | | | | <u>1,046</u> |
| | | | Total General Revenues | <u>1,046</u> |
| | | | | 71,941 |
| | | | Change in Net Position | 71,941 |
| | | | Net Position - Beginning of Year | <u>232,072</u> |
| | | | Net Position - End of Year | <u>\$ 304,013</u> |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Balance Sheet - Governmental Funds
June 30, 2025

| | <u>General Fund (42nd Judicial District)</u> | <u>11th Judicial District</u> | <u>Total</u> |
|--|--|-----------------------------------|-----------------------|
| <u>Assets:</u> | | | |
| Cash and Cash Equivalents | \$ 191,549 | \$ 124,387 | \$ 315,936 |
| Accounts Receivable | 33,258 | 5,335 | 38,593 |
| Due From Other Funds | <u>-</u> | <u>3,641</u> | <u>3,641</u> |
| Total Assets | <u>\$ 224,807</u> | <u>\$ 133,363</u> | <u>\$ 358,170</u> |
| <u>Liabilities and Fund Equity:</u> | | | |
| Liabilities: | | | |
| Accounts Payable and Accruals | \$ 33,467 | \$ 32,407 | \$ 65,874 |
| Due to Other Funds | <u>3,641</u> | <u>-</u> | <u>3,641</u> |
| Total Liabilities | <u>37,108</u> | <u>32,407</u> | <u>69,515</u> |
| <u>Fund Balances:</u> | | | |
| Unassigned | <u>187,699</u> | <u>100,956</u> | <u>288,655</u> |
| Total Fund Balance | <u>187,699</u> | <u>100,956</u> | <u>288,655</u> |
| Total Liabilities & Fund Equity | <u>\$ 224,807</u> | <u>\$ 133,363</u> | <u>\$ 358,170</u> |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Reconciliation of Governmental Fund Balances to Net Position
June 30, 2025

| | <u>General Fund</u> <u>(42nd Judicial</u> <u>District)</u> | <u>11th Judicial</u> <u>District</u> | <u>Total</u> |
|--|--|---|-------------------|
| Total Fund Balance for the Governmental Fund | \$ 187,699 | \$ 100,956 | \$ 288,655 |
| Capital assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. These assets consist of: | | | |
| Office equipment | 22,655 | 9,973 | 32,628 |
| Less accumulated depreciation | <u>(14,265)</u> | <u>(9,973)</u> | <u>(24,238)</u> |
| | <u>8,390</u> | <u>-</u> | <u>8,390</u> |
| Prepaid expenses are not reported as assets in the governmental funds. | | | |
| | <u>3,872</u> | <u>3,872</u> | <u>7,744</u> |
| Right-of-use assets resulting from leasing arrangements are not reported in the governmental funds: | | | |
| Initial lease value | 46,128 | 46,128 | 92,256 |
| Less accumulated amortization | <u>(31,521)</u> | <u>(31,521)</u> | <u>(63,042)</u> |
| | <u>14,607</u> | <u>14,607</u> | <u>29,214</u> |
| Long -term lease obligations are not due and payable in the current period, and therefore, are not reported in the governmental fund. | | | |
| | <u>(14,995)</u> | <u>(14,995)</u> | <u>(29,990)</u> |
| Total Net Position of Governmental Activities | <u>\$ 199,573</u> | <u>\$ 104,440</u> | <u>\$ 304,013</u> |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Statement of Revenue, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

| | General Fund (42nd Judicial District) | 11th Judicial District | Total |
|---|---|---------------------------|-------------------|
| <u>Revenues:</u> | | | |
| State Appropriations | \$ 70,603 | \$ 405,862 | \$ 476,465 |
| Fines, Forfeitures, Fees, and Court Cost | 379,232 | 77,603 | 456,835 |
| Interest | 559 | 486 | 1,045 |
| Total Revenues | <u>450,394</u> | <u>483,951</u> | <u>934,345</u> |
| <u>Expenditures:</u> | | | |
| Judiciary: | | | |
| Personnel Services and Benefits | 49,109 | 48,629 | 97,738 |
| Professional Development | 100 | 650 | 750 |
| Operating Cost | 362,128 | 381,402 | 743,530 |
| Capital Expenditures | 7,281 | - | 7,281 |
| Total Expenditures | <u>418,618</u> | <u>430,681</u> | <u>849,299</u> |
| Net Change in Fund Balance | 31,776 | 53,270 | 85,046 |
| Fund Balance Beginning of the Year | <u>155,923</u> | <u>47,686</u> | <u>203,609</u> |
| Fund Balance - End of the Year | <u>\$ 187,699</u> | <u>\$ 100,956</u> | <u>\$ 288,655</u> |

PUBLIC DEFENDER'S OFFICE
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Reconciliation of Changes in Fund Balances to Net Position
For the Year Ended June 30, 2025

| | <u>General Fund (42nd Judicial District)</u> | <u>11th Judicial District</u> | <u>Total</u> |
|--|--|-----------------------------------|------------------|
| Net Change in Fund Balances | \$ 31,776 | \$ 53,270 | \$ 85,046 |
| <p>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 capital outlays exceed the depreciation in the current period.</p> | | | |
| Capital Outlays | 7,281 | - | 7,281 |
| Depreciation | <u>(1,214)</u> | <u>(499)</u> | <u>(1,713)</u> |
| | <u>6,067</u> | <u>(499)</u> | <u>5,568</u> |
| <p>Amortization expense on the Right-of-Use Assets is reported in the Government-wide financial statements, but does not require the use of current financial resources and is not reported in the fund financial statements.</p> | | | |
| | (9,226) | (9,225) | (18,451) |
| <p>Certain expenses reported in the government-wide presentation did not meet criteria for recognition in the fund statements</p> | | | |
| | (9,385) | (9,384) | (18,769) |
| <p>Principal payments on lease obligations are shown as expenditures in the Governmental Funds, but the payments reduce long-term liabilities in the Statement of Net Position</p> | | | |
| | <u>9,273</u> | <u>9,274</u> | <u>18,547</u> |
| Changes in Net Position | <u>\$ 28,505</u> | <u>\$ 43,436</u> | <u>\$ 71,941</u> |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Notes to Financial Statements
June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Public Defender's Office for the Eleventh and Forty-Second Judicial District was established under the laws of the State of Louisiana in order to provide legal representation for indigent people involved in criminal proceedings. The Office receives appropriations from the State of Louisiana as well as fees and other costs, which are assessed from persons participating in the judicial process. The Office may also receive fees from indigent defendants, whenever the District Judge determines that fees of this nature are appropriate. The Office is administered by the District Public Defender who is appointed by the Louisiana Public Defender Board.

Pursuant to Act No. 416 of the 2007 Regular Session of the Louisiana Legislature, the former 11th Judicial District, which was comprised of Sabine and DeSoto Parishes, was split along parish boundaries as of January 1, 2009. Sabine Parish became the "new" Eleventh Judicial District; and DeSoto Parish became the newly created Forty-second Judicial District. Whereas Act No. 416 made provisions for judges, law clerks, court reporters, and the district attorney and assistants, it made no provisions for public defender services of the districts after the split. One Chief Defender operates the two districts under a cooperative endeavor agreement as one entity. The agreement expires June 30, 2027. The Louisiana State Attorney General issued an opinion (Opinion 09-0212) on December 22, 2009, concluding that the cooperative endeavor agreement is permissible under the Louisiana Constitution Article VII, Section 14(A) and (C).

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

Governmental Accounting Standards established criteria for determining which component units should be considered part of the financial reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Criteria to be considered in determining financial accountability include:

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

Based on the criteria presented above, the Public Defenders Office is a component of the Louisiana Public Defender Board, which is a component of the State of Louisiana. The accompanying financial statements present information only on the accounts maintained by the Public Defender's Office for the Eleventh and Forty-Second Judicial District. The financial statements do not present information of the State of Louisiana or the Louisiana Public Defender Board, the general government service provided by those governmental units, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

All operations are classified as governmental activities. Governmental activities involve government services that are normally supported by State appropriations and certain fees. The basic financial statements include both government-wide and fund financial statements. The government-wide and fund financial statements present the financial position and results of operations from differing perspectives which are described as follows:

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Eleventh and Forty-Second Judicial Districts

Notes to Financial Statements
June 30, 2025

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information for the Public Defender's Office as a whole. Furthermore, government-wide financial statements exclude any fiduciary activities which are reported in the fund financial statements.

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include charges for services, fees, contributions associated with a particular function and most grants.

Financial Fund Statements

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in the fund financial statements. Major funds are described as follows:

- General Fund (Forty-Second Judicial District) – Separate funds have been established to account for funding provided for each Judicial District that the Public Defender Serves. Since operations are head quartered in the Forty-Second Judicial District, the fund established for Forth-Second Judicial District operations serves as the general operating fund. Generally shared expenses are paid from the General Fund and the fund established for the Eleventh Judicial provides reimbursements for cost attributable to operations in the Eleventh District.
- Eleventh Judicial District – A special revenue fund has been established to account for funds dedicated to Public Defender Operations in the Eleventh Judicial District.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when measurable and available as net current assets. Revenues are considered available if the revenue is collected within 60 days of the year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Inventories of supplies are considered immaterial and are not recorded.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Budgets

Budgets are adopted prior to the beginning of each year using the generally accepted basis of accounting. Furthermore, budgets are amended in the manner prescribed by state law.

Cash and Cash Equivalents:

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments.

Capital Assets

Capital assets include significant acquisitions, including buildings and equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial

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Eleventh and Forty-Second Judicial Districts

Notes to Financial Statements
June 30, 2025

statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. Useful lives range from 5 to 7 years depending on the nature of the capital asset.

Compensated Absences:

The personnel policy adopted by the Public Defender does not allow employees to carryover material amounts of vested leave. As a result, no provision for compensated absences is included in the accompanying financial statements.

NOTE 2 - CASH AND CASH EQUIVALENTS

Deposits are stated at cost, which approximates market. Under state law, deposits 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 the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2025, the Office’s entire collected bank balance was fully secured from risk by federal deposit insurance.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable are limited to fines forfeitures, fees, and court cost. These amounts are collected and remitted by the Sheriff’s serving the respective Districts. Due to the nature of the receivables no allowance for bad debts was necessary.

NOTE 4 – GOVERNMENTAL FUND REVENUES AND EXPENDITURES

For the year ended June 30, 2025, the major sources of governmental fund revenues and expenditures were as follows:

| | <u>Forty- Second</u> | <u>Eleventh</u> | <u>Total</u> |
|---|--------------------------|-------------------|-------------------|
| <u>Revenues:</u> | | | |
| State Government: | | | |
| Appropriations – General | \$ 70,603 | \$ 405,861 | \$ 476,464 |
| Local Governments | | | |
| Statutory Fines, Forfeitures, Fees and Court Cost | 379,232 | 77,603 | 456,835 |
| Investment Earnings | 559 | 487 | 1,046 |
| Total Revenues | <u>\$ 450,394</u> | <u>\$ 483,951</u> | <u>\$ 934,345</u> |
| <u>Expenditures</u> | | | |
| Personnel Services and Benefits | | | |
| Salaries | \$ 45,682 | \$ 45,227 | \$ 90,909 |
| Payroll Taxes | 3,427 | 3,402 | 6,829 |
| | <u>49,109</u> | <u>48,629</u> | <u>97,738</u> |
| Professional Development | | | |
| Dues, Licenses and Registration | 100 | 350 | 450 |
| Travel | --- | 300 | 300 |
| | <u>100</u> | <u>650</u> | <u>750</u> |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Notes to Financial Statements
June 30, 2025

| | | | |
|--------------------------------------|-------------------|-------------------|-------------------|
| Operating Cost | | | |
| Contract Services – Attorney / Legal | 321,500 | 343,300 | 664,800 |
| Contract Services – Other | 31,735 | 29,145 | 60,880 |
| Insurance | 2,854 | 2,854 | 5,708 |
| Supplies | 4,974 | 5,039 | 10,013 |
| Utilities and Telephone | 1,045 | 1,045 | 2,090 |
| Lease – Office | ---- | ---- | ---- |
| Other | 20 | 19 | 39 |
| | <u>362,128</u> | <u>381,402</u> | <u>743,530</u> |
| Capital Outlay | <u>7,281</u> | <u>----</u> | <u>7,281</u> |
| Total Expenditures | <u>\$ 418,618</u> | <u>\$ 430,681</u> | <u>\$ 849,299</u> |

NOTE 5 - CAPITAL ASSETS

A summary of capital assets is provided as follows:

| | Beginning Balance | Additions | Disposals | Ending Balance |
|--------------------------------------|----------------------|-----------------|----------------|-------------------|
| <u>Office Equipment</u> | | | | |
| Forty-Second Judicial District | \$ 43,651 | \$ 7,281 | \$ 28,277 | \$ 22,655 |
| Eleventh Judicial District | 9,973 | ---- | ---- | 9,973 |
| Total | <u>53,624</u> | <u>7,281</u> | <u>28,277</u> | <u>32,628</u> |
| <u>Less Accumulated Depreciation</u> | | | | |
| Forty-Second Judicial District | 41,327 | 1,215 | 28,277 | 14,265 |
| Eleventh Judicial District | 9,475 | 498 | ---- | 9,973 |
| Total | <u>50,802</u> | <u>1,713</u> | <u>28,277</u> | <u>24,238</u> |
| Capital Assets Net | <u>\$ 2,822</u> | <u>\$ 5,568</u> | <u>\$ ----</u> | <u>\$ 8,390</u> |

NOTE 6 - LEASING

In February of 2022, a lease agreement was executed that allows the Public Defender's Office to occupy an office facility for a period of five years. Throughout the term, \$1,600 lease payments are due on a monthly basis. Based on these terms, the value of the leased premises has been determined as follows:

| | |
|---|------------------|
| Leased Premises | \$ 92,256 |
| Accumulated Amortization | <u>63,042</u> |
| Leased Premises (Net of Accumulated Amortization) | <u>\$ 29,214</u> |

The lease obligation at year end is summarized below:

| | |
|---------------------------------------|------------------|
| Lease obligation | \$ 18,851 |
| Portion Due Within One Year | <u>11,139</u> |
| Portion Due Within More Than One Year | <u>\$ 29,990</u> |

Principal and interest requirements associated with the underlying lease obligation are presented as follows:

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Notes to Financial Statements
June 30, 2025

| | <u>Payment</u> | <u>Principle</u> | <u>Interest</u> |
|------------------------|------------------|------------------|-----------------|
| 2026 | \$ 19,200 | \$ 18,851 | \$ 349 |
| 2027 | <u>11,200</u> | <u>11,139</u> | <u>61</u> |
| Total Lease Obligation | <u>\$ 30,400</u> | <u>\$ 29,990</u> | <u>\$ 410</u> |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Statement of Revenue, Expenditures and Changes in Fund Balance
For the Year Ended June 30, 2025

| | General Fund - Forty-Second Judicial District | | | |
|---|---|------------------|-------------------|--|
| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| State Appropriations | \$ 62,408 | \$ 62,593 | \$ 70,603 | \$ 8,010 |
| Fines, Forfeitures, Fees, and Court Cost | 364,275 | 360,235 | 379,232 | 18,997 |
| Interest | 100 | 350 | 559 | 209 |
| Total Revenues | 426,783 | 423,178 | 450,394 | 27,216 |
| Expenditures: | | | | |
| Judiciary: | | | | |
| Personnel Services and Benefits | 40,692 | 48,989 | 49,109 | (120) |
| Professional Development | 1,500 | 1,250 | 100 | 1,150 |
| Operating Cost | 425,725 | 428,075 | 362,128 | 65,947 |
| Capital Expenditures | 2,000 | 2,000 | 7,281 | (5,281) |
| Total Expenditures | 469,917 | 480,314 | 418,618 | 61,696 |
| Net Change in Fund Balance | (43,134) | (57,136) | 31,776 | 88,912 |
| Fund Balance Beginning of the Year | 155,923 | 155,923 | 155,923 | - |
| Fund Balance - End of the Year | \$ 112,789 | \$ 98,787 | \$ 187,699 | \$ 88,912 |

| | Eleventh Judicial District | | | |
|---|----------------------------|-----------------|-------------------|--|
| | Budget Amounts | | Actual Amounts | Variance with Final Budget Positive (Negative) |
| | Original | Final | | |
| Revenues: | | | | |
| State Appropriations | \$ 332,431 | \$ 333,681 | \$ 405,862 | \$ 72,181 |
| Fines, Forfeitures, Fees, and Court Cost | 61,800 | 64,400 | 77,603 | 13,203 |
| Interest | 100 | 350 | 486 | 136 |
| Total Revenues | 394,331 | 398,431 | 483,951 | 85,520 |
| Expenditures: | | | | |
| Judiciary: | | | | |
| Personnel Services and Benefits | 40,692 | 44,675 | 48,629 | (3,954) |
| Professional Development | 1,600 | 1,250 | 650 | 600 |
| Operating Cost | 388,025 | 397,600 | 381,402 | 16,198 |
| Capital Expenditures | - | - | - | - |
| Total Expenditures | 430,317 | 443,525 | 430,681 | 12,844 |
| Net Change in Fund Balance | (35,986) | (45,094) | 53,270 | 98,364 |
| Fund Balance Beginning of the Year | 47,686 | 47,686 | 47,686 | - |
| Fund Balance - End of the Year | \$ 11,700 | \$ 2,592 | \$ 100,956 | \$ 98,364 |

PUBLIC DEFENDER'S OFFICE
Eleventh and Forty-Second Judicial Districts

Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the year ended June 30, 2024

| | <u>General Fund</u> <u>(42nd Judicial</u> <u>District)</u> | <u>11th Judicial</u> <u>District</u> | <u>Total</u> |
|------------------------------|--|---|--------------|
| Brian McRae - | | | |
| Chief Public Defender | | | |
| Purpose: | | | |
| Compensation | \$ 60,800 | \$ 72,000 | \$ 132,800 |
| <u>Benefits</u> | | | |
| Health Insurance | - | - | - |
| Retirement | - | - | - |
| Travel Reimbursements | 2,735 | 2,735 | 5,470 |
| Professional Dues | 100 | 100 | 200 |

**11th and 42nd Judicial Districts Public Defender
Justice System Funding Schedule - Receiving Schedule**

Cash Basis Presentation
As Required by La. R.S. 24:515.2

| | | Amount for 07/01/2024 - 12/31/2024 | Amount for 01/01/2025 - 06/30/2025 |
|---|------------------------------|--|--|
| 1. Ending Balance of Amounts Assessed but Not Received: | | - | - |
| 2. Details of Receipts from Collecting/Disbursing Agency | | | |
| Agency Remitting Money | Remittance Type | Amount for 07/01/2024 - 12/31/2024 | Amount for 01/01/2025 - 06/30/2025 |
| Sabine Parish Sheriff | f. Criminal Court Costs/Fees | 15,020 | 16,937 |
| Village of Converse | f. Criminal Court Costs/Fees | 981 | 1,409 |
| Village of Florien | f. Criminal Court Costs/Fees | 3,410 | 2,750 |
| DeSoto Parish Sheriff | f. Criminal Court Costs/Fees | 159,871 | 156,171 |
| City of Mansfield | f. Criminal Court Costs/Fees | 2,380 | 1,645 |
| Town of Stonewall | f. Criminal Court Costs/Fees | 8 | 8 |
| 42nd Judicial District Court Judicial Expense Fund | f. Criminal Court Costs/Fees | 5,820 | 6,198 |
| Sabine Parish Sheriff | b. Bond Fees | 10,317 | 7,013 |
| DeSoto Parish Sheriff | b. Bond Fees | 12,256 | 14,900 |



December 18, 2025

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*

To the Chief Defender
Eleventh and Forty-Second Judicial Districts
Public Defender's Office
State of Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of the Public Defender's Office for the Eleventh and Forty-Second Judicial Districts, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Fund's basic financial statements, and have issued our report thereon dated December 18, 2025.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



Rozier, McKay & Willis
Certified Public Accountants
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Public Defender's Office

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Office'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 determination of financial statement amounts. 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.



Rozier, McKay & Willis
Certified Public Accountants

PUBLIC DEFENDER'S OFFICE
ELEVENTH AND FORTY-SECOND JUDICIAL DISTRICTS

SCHEDULE OF FINDINGS AND RESPONSES

For the Year Ended June 30, 2025

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the Public Defender's Office as of June 30, 2025, and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit did not disclose an instance of noncompliance required to be reported in the Schedule of Findings and Responses.

PUBLIC DEFENDER'S OFFICE
ELEVENTH AND FORTY-SECOND JUDICIAL DISTRICTS

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2025

| | |
|---|---|
| SECTION I Internal Control and Compliance Material To The Financial Statements | |
| No findings of this nature were reported | No findings of this nature were reported |
| SECTION II Management Letter | |
| No management letter was issued with this report. | No management letter was issued with this report. |

PUBLIC DEFENDER'S OFFICE
ELEVENTH AND FORTY-SECOND JUDICIAL DISTRICTS

SCHEDULE OF PRIOR YEAR FINDINGS AND RESPONSES
For the Year Ended June 30, 2025

| | |
|---|---|
| SECTION I Internal Control and Compliance Material To The Financial Statements | |
| No findings of this nature were reported | No findings of this nature were reported |
| SECTION II Management Letter | |
| No management letter was issued with this report. | No management letter was issued with this report. |