

**TENTH JUDICIAL DISTRICT
PUBLIC DEFENDER FUND
NATCHITOCHEs, LOUISIANA
FINANCIAL REPORT
JUNE 30, 2025**

Tenth Judicial District Public Defender
Financial Report
June 30, 2025

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TENTH JUDICIAL DISTRICT PUBLIC DEFENDER FUND

**P. O. Box 604
Natchitoches, LA 71458-0604**

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Tenth Judicial District Public Defender Fund's (hereafter referred to as the Public Defender Fund) annual financial report presents an overview and analysis of the Public Defender Fund's financial activities for the year ended June 30, 2025. The intent of the MD&A is to look at the Public Defender Fund's financial performance as a whole. It should, therefore, be read in conjunction with this report. Certain comparative information is presented to provide an overview of the Public Defender Fund's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Public Defender Fund as a whole and present a longer-term view of the Public Defender Fund's finances. These statements explain how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the Public Defender Fund's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Public Defender Fund's net position may serve as a useful indicator of whether the financial position of the Public Defender Fund is improving or deteriorating.
- The Statement of Activities presents information showing how the Public Defender Fund's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the Public Defender Fund are financed through a governmental fund. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Public Defender Fund uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Public Defender Fund conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the Public Defender Fund's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Public Defender Fund.

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

Summary of the Statement of Net Position

	2025	2024
ASSETS:		
Current Assets	\$ <u>209,968</u>	\$ <u>100,500</u>
LIABILITIES:		
Accounts Payable	\$ <u>17,989</u>	\$ <u>4,079</u>
NET POSITION:		
Unrestricted	\$ <u>191,979</u>	\$ <u>96,421</u>

Summary of the Statement of Activities

	2025	2024
REVENUES:		
Intergovernmental	\$ 509,490	\$ 354,548
Fees, Fines & Charges for Services	<u>234,423</u>	<u>240,147</u>
Total Revenues	\$ 743,913	\$ 594,695
EXPENSES:		
Current-		
Judicial	<u>648,354</u>	<u>571,438</u>
Change in Net Position	\$ <u>95,559</u>	\$ <u>23,257</u>

The Public Defender Fund's assets exceeded its liabilities by \$191,979 (net position) for the year.

Economic Factors and Next Year's Budget

After considering many different areas, it was decided that the budget for FY 2026 should not change significantly from the FY 2025 budget.

Contacting the Tenth Judicial District Public Defender Fund

This financial report is designed to provide our citizens and creditors with a general overview of the Tenth Judicial District Public Defender Fund's finances and to show the Tenth Judicial District Public Defender Fund's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Tenth Judicial District Public Defender at P. O. Box 604, Natchitoches, LA 71458-0604.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA, LLC
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITORS' REPORT

Tenth Judicial District
Public Defender
Natchitoches, LA 71458

Opinions

We have audited the accompanying financial statements of the governmental activities and major fund of the Tenth Judicial Public Defender Fund (Public Defender Fund) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Public Defender Fund'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 major fund of the Public Defender Fund 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 and the *Louisiana Governmental Audit Guide*. 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 Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related 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 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 Fund's ability to continue as a going concern for twelve months beyond the financial statements 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Public Defender Fund'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 Fund's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and Budgetary Comparison Schedule be presented to supplement the basic financial statements. Such information, 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 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 Public Defender Fund's basic financial statements. The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer and Justice System Funding Schedule - Receiving Entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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 supplementary information listed above are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2026, on our consideration of the Public Defender Fund'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 the Public Defender Fund's internal control over financial reporting and compliance.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

March 10, 2026

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Tenth Judicial Public Defender Fund
Statement of Net Position
June 30, 2025

	Governmental Activities
ASSETS:	
Current Assets:	
Cash & Cash Equivalents	\$ 193,161
Revenue Receivable	<u>16,807</u>
Total Current Assets	<u>\$ 209,968</u>
LIABILITIES:	
Accounts Payable	\$ 7,955
Payroll Liabilities	<u>10,034</u>
Total Liabilities	<u>\$ 17,989</u>
NET POSITION:	
Unrestricted	<u><u>\$ 191,979</u></u>

See accompanying notes and independent auditors' report.

Tenth Judicial Public Defender Fund
Statement of Activities
June 30, 2025

Activities	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Fees, Fines & Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Judicial	<u>\$ 648,354</u>	<u>\$ 234,423</u>	<u>\$ 509,490</u>	\$ 95,559
	Net Position, July 1			<u>96,420</u>
	Net Position, June 30			<u>\$ 191,979</u>

See accompanying notes and independent auditors' report.

FUND FINANCIAL STATEMENTS

Tenth Judicial Public Defender Fund
Balance Sheet - Governmental Fund
June 30, 2025

ASSETS:

Cash & Cash Equivalents	\$	193,161
Revenue Receivable		<u>16,807</u>

Total Assets	\$	<u><u>209,968</u></u>
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LIABILITIES:

Accounts Payable	\$	7,955
Payroll Liabilities		<u>10,034</u>
Total Liabilities		17,989

FUND BALANCE:

Unassigned		<u>191,979</u>
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Total Liabilities and Fund Balance	\$	<u><u>209,968</u></u>
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Tenth Judicial Public Defender Fund
Reconciliation of Governmental Fund
Balance Sheet to the Statement of Net Position
June 30, 2025

Total Fund Balance for the Governmental Fund at June 30, 2025	<u>\$ 191,979</u>
Total Net Position of Governmental Activities at June 30, 2025	<u>\$ 191,979</u>

Tenth Judicial Public Defender Fund
Statement of Revenues, Expenditures, and Change in Fund Balance-
Governmental Fund
June 30, 2025

REVENUES:

Intergovernmental-		
State of Louisiana Appropriation	\$	509,490
Fees, Fines & Charges for Services		<u>234,423</u>
 Total Revenues	 \$	 743,913

EXPENDITURES:

Current-		
Judicial-		<u>648,354</u>
 Excess of Revenues over Expenditures	 \$	 95,559
 Fund Balance-Beginning of Year		 <u>96,420</u>
 Fund Balance-End of Year	 \$	 <u><u>191,979</u></u>

Tenth Judicial Public Defender Fund
Reconciliation of the Statement of Revenues, Expenditures,
and Change in Fund Balance of the Governmental Fund
to the Statement of Activities
June 30, 2025

Net Change in Fund Balance at June 30, 2025, per Statement of Revenues, Expenditures and Change in Fund Balance	<u>\$ 95,559</u>
Total Change in Net Position at June 30, 2025, per Statement of Activities	<u>\$ 95,559</u>

NOTES TO FINANCIAL STATEMENTS

Tenth Judicial District Public Defender Fund
Notes to Financial Statements
June 30, 2025

Introduction:

The Tenth Judicial District Public Defender Fund was established August 15, 2007, in compliance with Louisiana Revised Statutes 15:168 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the Tenth Judicial District Public Defender Fund level. The Tenth Judicial District Public Defender Fund is regulated by the Louisiana Public Defender Board established by Louisiana Revised Statute 15:141-184 to provide effective legal representation to criminal defendants who are unable to afford an attorney, consistent with the right to counsel in our criminal courts, mindful of the need for law and order and an appreciation of victim's rights. The Tenth Judicial District Public Defender Fund is administered by the public defender who is contracted with the Louisiana Public Defender Board to provide for the delivery and management of public defender services within the judicial district. The Tenth Judicial District encompasses the Parish of Natchitoches, Louisiana.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

For financial reporting purposes, in conformity with the Governmental Accounting Standards Board (GASB) Statement No. 14, the Tenth Judicial District Public Defender Fund is a part of the operations of the Public Defender Fund system. However, the state statutes that created the indigent defender funds also gave the funds control over its operations including the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of monies. The Tenth Judicial District Public Defender Fund is financially independent and operates autonomously from the State of Louisiana and independently from the Public Defender Fund system. Therefore, the Tenth Judicial District Public Defender Fund reports as an independent reporting entity and the financial statements include only the transactions of the Tenth Judicial District Public Defender Fund.

B. Basis of Presentation-

The Tenth Judicial District Public Defender Fund's statements are prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Net Position presents the governmental type activities on a consolidated basis, and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

Tenth Judicial District Public Defender Fund
Notes to Financial Statements
June 30, 2025

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Tenth Judicial District Public Defender Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

C. Fund Accounting-

The accounts of the Tenth Judicial District Public Defender Fund are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The Tenth Judicial District Public Defender Fund maintains only one fund. It is categorized as a governmental fund. A fund is considered major if it is the primary operating fund of the entity.

The major fund of the Tenth Judicial District Public Defender Fund is described below:

Governmental Fund-

General Fund

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

D. Measurement Focus/Basis of Accounting-

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

Accrual Basis – Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Tenth Judicial District Public Defender Fund as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis – Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both

Tenth Judicial District Public Defender Fund
Notes to Financial Statements
June 30, 2025

measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Tenth Judicial District Public Defender Fund considers all revenues “available” if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Tenth Judicial District Public Defender Fund.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Tenth Judicial District Public Defender Fund maintains a threshold level of \$500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets’ estimated useful lives using the straight-line method of depreciation. The range of useful lives by type of asset is as follows:

Furniture, computers	5 years
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Compensated Absences-

Employees of the Tenth Judicial District Public Defender Fund do not accrue or “carry forward” vacation or sick leave from year to year. Therefore, no entry is made to record compensated absences.

Equity Classifications-

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

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Tenth Judicial District Public Defender Fund
Notes to Financial Statements
June 30, 2025

- b. Restricted net position – Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position – All other net resources that do not meet the definition of “restricted” or “net investment in capital assets”.

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expenses.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has an unassigned fund balance of \$191,979. If applicable, the Tenth Judicial District Public Defender Fund would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

Tenth Judicial District Public Defender Fund
Notes to Financial Statements
June 30, 2025

F. Budget-

Prior to the beginning of each fiscal year, the Tenth Judicial District Public Defender Fund adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Tenth Judicial District Public Defender Fund are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Tenth Judicial District Public Defender Fund will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Tenth Judicial District Public Defender Fund that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Tenth Judicial District Public Defender Fund's name.

Bank account balances at June 30, 2025, totaled \$232,151 and were fully secured by FDIC insurance.

3. Pension Plan:

All of the Tenth Judicial District Public Defender Fund's employees participate in the Federal Social Security program; therefore, GASB 68 is not applicable.

Tenth Judicial District Public Defender Fund
Notes to Financial Statements
June 30, 2025

4. Receivables:

The following is a summary of receivables at June 30, 2025:

<u>Class of Receivable</u>	<u>Amount</u>
Sheriff Fees (NPSO)	\$13,590
City of Natchitoches – Marshal	<u>3,217</u>
Total Receivables	<u>\$16,807</u>

Substantially, all receivables are considered to be fully collectible, and no allowance for uncollectable is used.

5. Governmental Fund Revenues and Expenditures

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

REVENUES:

State Government	
Appropriations-general	\$509,490
Local Government	
Other-Fees, Fines & Charges for Services	<u>234,423</u>
Total Revenues	<u>\$743,913</u>

EXPENDITURES:

Personnel Services and Benefits	
Salaries	\$168,819
Payroll Taxes	12,915
Operating Costs	
Legal & Professional	395,621
Clerical	31,801
Other	<u>39,198</u>
Total Expenditures	<u>\$648,354</u>

6. Subsequent Events:

Management has evaluated events through March 10, 2026, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

Tenth Judicial Public Defender Fund
General Fund
Budgetary Comparison Schedule
June 30, 2025

	<u>Budget</u>			Variance- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES:				
Intergovernmental-				
State of Louisiana Appropriation	\$ 300,000	\$ 300,000	\$ 509,490	\$ 209,490
Fees, Fines & Charges for Services	<u>225,985</u>	<u>225,985</u>	<u>234,423</u>	<u>8,438</u>
Total Revenues	\$ 525,985	\$ 525,985	\$ 743,913	\$ 217,928
EXPENDITURES:				
Current-				
Judicial	<u>\$ 571,521</u>	<u>\$ 621,521</u>	<u>\$ 648,354</u>	<u>\$ (26,833)</u>
Excess of Revenues over Expenditures	\$ (45,536)	\$ (95,536)	\$ 95,559	\$ 191,095
Fund Balance-Beginning of Year	<u>96,420</u>	<u>96,420</u>	<u>96,420</u>	<u>-</u>
Fund Balance-End of Year	<u>\$ 50,884</u>	<u>\$ 884</u>	<u>\$ 191,979</u>	<u>\$ 191,095</u>

See accompanying notes and independent auditors' report.

SUPPLEMENTARY INFORMATION

Tenth Judicial District Public Defender Fund
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended June 30, 2025

Agency Head Name: Brett Brunson, Chief Public Defender

<u>Purpose</u>	<u>Amount</u>
Salary	\$107,084
Payroll Taxes	8,192
Reimbursements	<u>2,312</u>
Total	<u>\$117,588</u>

Justice System Funding Schedule - Receiving Entity

As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
Entity Name	Tenth Judicial District Public Defender
LLA Entity ID # (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	1615
Date that reporting period ended (mm/dd/yyyy)	6/30/2025

If legally separate court funds are required to be reported, a separate receiving schedule should be prepared for each fund. Examples include Judicial Expense Fund, Drug Court Fund, Veterans Treatment Court Fund, etc.

Cash Basis Presentation

First Six Month Period Ended 12/31/24	First Six Month Period Ended 06/30/25
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Receipts From: (Must include one agency name and one collection type - see below - on each line and may require multiple lines for the same agency. Additional rows may be added as necessary.)

<i>Act 942 - Natchitoches Parish Sheriff's Office</i>	520	276
<i>2% Bonds - Natchitoches Parish Sheriff's Office</i>	12,445	8,047
<i>Criminal Court Cost - Natchitoches Parish City Marshall</i>	15,298	6,322
<i>Court Cost and Court Fees - Natchitoches Parish Sheriff's Office</i>	87,096	36,569
Subtotal Receipts	115,359	51,214
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	-	-

OTHER REPORTS/SCHEDULES

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

Mark D. Thomas, CPA - A Professional Corporation
Roger M. Cunningham, CPA - LLC
Jessica H. Broadway, CPA - A Professional Corporation
Ryan E. Todtenbier, CPA - A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

INDEPENDENT AUDITORS' 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 Brett Brunson, Chief Public Defender
The Tenth Judicial Public Defender Fund

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 and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities and major fund as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Tenth Judicial Public Defender Fund's (Public Defender Fund) basic financial statements and have issued our report thereon dated March 10, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Public Defender Fund's internal control over financial reporting (internal control) to determine the 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 Public Defender Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Public Defender 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Public Defender Fund'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 one instance of noncompliance or other matter that is required to be reported under *Government Auditing Standards* (see Finding 2025-001) reported on Schedule of Audit Findings.

Tenth Judicial Public Defender Fund's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Public Defender Fund's response to the finding identified in our audit and described in the accompanying schedule of audit findings. The Public Defender Fund'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. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

March 10, 2026

The Tenth Judicial Public Defender Fund
Schedule of Audit Findings
Year Ended June 30, 2025

I. SUMMARY OF AUDIT RESULTS

The following summarizes the audit results:

1. An unmodified opinion was issued on the financial statements of the Tenth Judicial Public Defender Fund as of and for the year ended June 30, 2025.
2. The audit did not disclose any material weaknesses in internal control.
3. The audit disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards*.

II. FINDING IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Compliance Finding-

2025-001 Late Submission of Audit Report

Criteria:

Louisiana Revised Statutes 24:513 and 24:514 require annual financial reports subject to audit to be submitted to the Louisiana Legislative Auditor within six months of the close of the fiscal year. The Louisiana Legislative Auditor considers timely reporting a vital component of sound financial reporting and accountability.

Condition:

Although the Tenth Judicial Public Defender Fund obtained an extension from the Louisiana Legislative Auditor through March 31, 2026, the report was not submitted by the original statutory due date. Accordingly, a late report finding is required by LLA guidance. The report was submitted on March 14, 2026 and, therefore, was not submitted by the statutory due date.

Cause:

Management cited staff turnover as the reason the report was not completed and submitted by the required deadline.

Effect:

Failure to submit the report by the statutory due date constitutes noncompliance with Louisiana audit law and reduces the timeliness of financial information available to the Louisiana Legislative Auditor, governing body, grantors, and other users of the financial statements. Continued untimely reporting may subject the Entity to additional scrutiny or consequences under state law and LLA oversight processes.

The Tenth Judicial Public Defender Fund
Schedule of Audit Findings (continued)
Year Ended June 30, 2025

2025-001 Late Submission of Audit Report (continued)

Recommendation:

Management should strengthen its year-end closing and financial reporting process to ensure the annual report is completed and submitted to the Louisiana Legislative Auditor within the statutory deadline. This should include establishing a detailed closing timeline, assigning responsibility for key deliverables, and monitoring progress throughout the audit process.

Management's Response:

Management agrees with the finding and will ensure future reports are submitted timely.

III. PRIOR YEAR FINDING

None identified.