City of Shreveport City Court
Shreveport, Louisiana

Financial Statements With Auditors' Report

As of and For the Year Ended December 31, 2025

City of Shreveport City Court
Shreveport, Louisiana

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City of Shreveport City Court
Shreveport, Louisiana

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COOK & MOREHART,
Certified Public Accountants, LLC

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137–8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA
STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

TELEPHONE (318) 222-5415 FAX (318) 222-5441

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

The Honorable
Chief Judge Emily S. Merckle, Division "A"
Judge Brittany Arvie, Division "C"
Judge Lori C. Graham, 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, 2025, 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, 2025, 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 24 – 28 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 29, 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 29, 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 29 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 30 – 32, 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 30 – 32, 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 18, 2026, 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

Cook & Morehart,
Certified Public Accountants, LLC
June 18, 2026

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, 2025. 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 $246,816 or 6%.

The City Court's total program revenues were $508,321 in 2025 compared to $453,568 in 2024.

During the year ended December 31, 2025, the City Court had total expenses, excluding depreciation, of $695,144, compared to $871,645 in 2024.

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 $3,679,711 to $3,432,895. Our analysis below will focus on key elements of the total governmental funds for the 2025 and 2024 years.

Table 1
Net Position

	Governmental Activities 2025	Governmental Activities 2024
Current assets	$ 2,429,540	$ 2,657,635
Capital assets	1,054,175	1,089,072
Total assets	3,483,715	3,746,707
Current liabilities	8,587	9,198
Long-term liabilities		
Due within one year	15,853	15,565
Due in more than one year	26,380	42,233
Total liabilities	50,820	66,996
Net Position		
Investment in capital assets	1,011,941	1,031,274
Restricted	626,630	578,830
Unrestricted	1,794,324	2,069,607
Total net position	$ 3,432,895	$ 3,679,711

Net position of the funds maintained by the City Court's governmental activities decreased by $246,816 or 6%. 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 $275,283 from $2,069,607 at December 31, 2024 to $1,794,324 at December 31, 2025.

Table 2
Change in Net Position

	Governmental Activities 2025	Governmental Activities 2024
Revenues		
Programs Revenues:		
Charges for Service, Fines and Fees	$ 508,321	$ 453,568
Miscellaneous Income	6,206	4,892
Interest income	35,961	53,999
Total revenues	550,488	512,459
Expenses		
General governmental - judical	797,304	969,613
Increase (decrease) in net position	(246,816)	(457,154)
Net position - beginning of year	3,679,711	4,136,865
Net position - end of year	$ 3,432,895	$ 3,679,711

For the funds maintained by the City Court, total revenues increased $38,029, or 7%, from total revenues in 2024 of $512,459 to total revenues of $550,488 in 2025. For the funds maintained by the City Court, program revenues increased by $54,753, or 12%, from program revenue in 2024 of $453,568 to program revenue of $508,321 in 2025.

For the funds maintained by the City Court, total expenses decreased $172,309, or 17%, from total expenses in 2024 of $969,613 to total expenses of $797,304 in 2025.

The main reason for the decrease in expenses in 2025 is due to a reduction in the reimbursement to the City of Shreveport for certain payroll and probation expenses.

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 $2,350,157 which is a decrease of $236,995 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, 2025. 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 24 through 28. 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 lower than budgeted amounts due mainly to lower operating services expenditures in 2025.

CAPITAL ASSETS

At the end of 2025, the City Court had invested $1,054,175 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 2025	Governmental Activities 2024
Computer equipment	$ 73,113	$ 18,960
Lease - equipment	40,248	56,468
Software	900,358	958,452
Office furniture and improvements	40,456	55,192
Total	$ 1,054,175	$ 1,089,072
This year's major additions included:		
Computer equipment	$ 67,263	$ 10,457
Lease - equipment		29,445
Office equipment		12,405
Total	$ 67,263	$ 52,307

More detail information about the capital assets are presented in Note 8 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	
	2025	2024
Lease liability - equipment	$ 42,233	$ 57,798
Total	$ 42,233	$ 57,798

More detailed information about the long-term liabilities are presented in Note 6 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 2026 budget. Amounts available for appropriation in the governmental funds are expected to remain the same as 2025.

It is anticipated that the governmental funds' fund balance will increase modestly by the close of 2026. 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, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 2,357,679
Accounts receivable	1,065
Prepaid expenses	70,796
Capital assets	
Depreciable (net)	1,054,175
Total assets	3,483,715
LIABILITIES	
Accounts payable	8,587
Long-term liabilities	
Due within one year	15,853
Due in more than one year	26,380
Total liabilities	50,820
NET POSITION	
Net investment in capital assets	1,011,941
Restricted for:	
Building	405,491
Probation	192,808
Pro Bono	28,331
Unrestricted	1,794,324
Total net position	$ 3,432,895

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Statement of Activities
For the Year Ended December 31, 2025

	Total	Functions / Programs: Judicial	Building	Probation	Pro Bono
Governmental Activities					
Expenses:					
Judiciary:					
Materials and supplies	$ 28,209	$ 25,453	$	$ 2,756	$
Travel	72,370	70,803		1,567	
Depreciation/amortization	102,160	41,845	59,737	578	
Transfer to City of Shreveport	126,652	126,652			
Other program services	467,913	252,637	193,809	1,211	20,256
Total expenses	797,304	517,390	253,546	6,112	20,256
Program revenues:					
Charges for services - fines and fees	508,321	246,457	171,111	69,434	21,319
Total program revenues	508,321	246,457	171,111	69,434	21,319
Net program revenue (expenses)	(288,983)	(270,933)	(82,435)	63,322	1,063
General revenues:					
Interest income	35,961				
Miscellaneous	6,206				
Total general revenues	42,167				
Change in net position	(246,816)				
Net position - beginning	3,679,711				
Net position - ending	$ 3,432,895				

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Balance Sheet
Governmental Funds
December 31, 2025

	Major Funds				
	General	Building	Probation	Pro Bono	Total Governmental Funds
Assets					
Cash and cash equivalents	$ 1,780,283	$ 354,442	$ 192,808	$ 30,146	$ 2,357,679
Accounts receivable	1,065				1,065
Total assets	$ 1,781,348	$ 354,442	$ 192,808	$ 30,146	$ 2,358,744
Liabilities					
Accounts payable	$ 6,772	$	$	$ 1,815	$ 8,587
Total liabilities	6,772			1,815	8,587
Fund balances					
Restricted					
Building		354,442			354,442
Probation			192,808		192,808
Pro Bono				28,331	28,331
Unassigned	1,774,576				1,774,576
Total fund balances	1,774,576	354,442	192,808	28,331	2,350,157
Total liabilities and fund balances	$ 1,781,348	$ 354,442	$ 192,808	$ 30,146	

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.	70,796
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,054,175
Long-term liabilities and other amounts are not due and payble in the current period and therefore are not reported in the funds.	
Lease liability	(42,233)
Net position of governmental activities	$ 3,432,895

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, 2025

	Major Funds				
Revenues:	General	Building	Probation	Pro Bono	Total Governmental Funds
Charges for services - fees and fines	$ 246,457	$ 171,111	$ 69,434	$ 21,319	$ 508,321
Interest income	29,245	3,895	2,393	428	35,961
Miscellaneous income	5,961	180	65		6,206
Total revenues	281,663	175,186	71,892	21,747	550,488
Expenditures:					
Current:					
Judicial					
Operating services	257,684	196,341	1,211	20,256	475,492
Materials and supplies	25,453		2,756		28,209
Travel and other charges	70,803		1,566		72,369
Transfer to City of Shreveport	126,652				126,652
Debt service					
Principal	15,565				15,565
Interest and other charges	1,933				1,933
Capital outlay	65,936		1,327		67,263
Total expenditures	564,026	196,341	6,860	20,256	787,483
Net change in fund balances	(282,363)	(21,155)	65,032	1,491	(236,995)
Fund balances at beginning of year	2,056,939	375,597	127,776	26,840	2,587,152
Fund balances at end of year	$ 1,774,576	$ 354,442	$ 192,808	$ 28,331	$ 2,350,157

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

Net change in fund balances - total governmental funds	$ (236,995)
The nonallocation method of accounting for prepayments is used in the fund statements, since the prepayment does not provide expendable financial resources.	9,511
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 depreciaton expense. This is the amount by which depreciation/amortization expense ($102,160) exceeded capital outlay ($67,263) in the current period.	(34,897)
Long-term liabilites are not due and payable in the current period and therefore are not reported in the funds.	
Principle paid on lease liability	15,565
Change in net position of governmental activities	$ (246,816)

See accompanying notes to the basic financial statements.

City of Shreveport City Court
Shreveport, Louisiana
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2025

	Custodial Funds
Assets	
Cash and cash equivalents	$ 4,592,167
Total assets	4,592,167
Net Position	4,592,167
Total net position	$ 4,592,167

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, 2025

	Custodial Funds
Additions:	
Investment income - interest	$ 72,360
Fines and other fees collected	4,812,556
Total Additions	4,884,916
Deductions:	
Payments of fines and other fees	2,686,924
Payments of court and other costs	2,039,897
Total Deductions	4,726,821
Change in net position	158,095
Net position - beginning	4,434,072
Net position - ending	$ 4,592,167

See accompanying notes to the basic financial statements.

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

(Continued)

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.

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:

(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.

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, 2025.

(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, 2025, the City Court has cash and cash equivalents (book balances) totaling $6,949,846, as detailed below.

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

Cash and cash equivalents	$ 2,357,679
Custodial funds (not on government-wide statements)	4,592,167
	$ 6,949,846

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, 2025, $6,709,445 of the government's bank balance of $7,209,445 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) Risk Management

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

(5) 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.

(6) Long-term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease liability - equipment	$ 57,798	$	$ (15,565)	$ 42,233	$ 15,853
Governmental Activities long-term liabilities	$ 57,798	$	$ (15,565)	$ 42,233	$ 15,853

Leased Equipment

The Court has several lease agreements for equipment. The equipment is included in governmental activities capital assets at a cost of $78,538, with accumulated amortization totaling $38,290 as of December 31, 2025. Interest has been imputed at a rate between 3.88% to 3.90%, and the Court will make monthly payments through October 2029. The future lease payments under lease agreements are as follows:

Fiscal Year	Principal	Interest
2026	$ 15,853	$ 1,379
2027	13,775	761
2028	6,043	402
2029	6,562	164
	$ 42,233	$ 2,706

(7) Subsequent Events

Subsequent events have been evaluated through June 18, 2026, the date the financial statements were available to be issued.

(Continued)

City of Shreveport City Court
Shreveport, Louisiana
Notes to the Financial Statements
December 31, 2025
(Continued)

(8) Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	Balance Jan. 1, 2025	Additions	Deletions	Balance at Dec. 31, 2025
Governmental Activities:				
Capital assets, being depreciated:				
Computer equipment	$ 228,641	$ 67,263	$	$ 295,904
Software	1,161,881			1,161,881
Office equipment	381,187			381,187
Office furniture and improvements	510,135			510,135
Total capital assets, being depreciated at historical cost	2,281,844	67,263		2,349,107
Less accumulated depreciation:				
Computer equipment	(209,681)	(13,110)		(222,791)
Software	(203,429)	(58,094)		(261,523)
Office equipment	(325,995)	(14,736)		(340,731)
Office furniture and improvements	(510,135)			(510,135)
Total accumulated depreciation	(1,249,240)	(85,940)		(1,335,180)
Leased assets				
Equipment	93,915		(15,377)	78,538
Total leased assets, being amortized	93,915		(15,377)	78,538
Less accumulated amortization for:				
Leased equipment	(37,447)	(16,220)	15,377	(38,290)
Total accumulated amortization, leased asset	(37,447)	(16,220)	15,377	(38,290)
Governmental activities capital assets, net	$ 1,089,072	$ (34,897)	$	$ 1,054,175

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

Judicial expenses	$ 101,582
Probation	578
	$ 102,160

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance-Favorable
	Original	Final	(Budgetary Basis)	(Unfavorable)
Revenues:				
Charges for services - fees and fines	$ 159,000	$ 162,000	$ 230,027	$ 68,027
Interest income	34,000	21,000	29,245	8,245
Miscellaneous income	200	1,000	8,357	7,357
Total revenues	193,200	184,000	267,629	83,629
Expenditures:				
Current:				
General government:				
Operating services	262,320	508,570	404,852	103,718
Materials and supplies	20,000	25,000	24,239	761
Travel and other charges	50,000	75,000	70,803	4,197
Capital outlay			65,936	(65,936)
	332,320	608,570	565,830	42,740
Excess (deficiency) of revenues over expeditures	(139,120)	(424,570)	(298,201)	126,369
Fund balances at beginning of year	1,921,111	1,654,021	2,061,624	407,603
Fund balances at end of year	$ 1,781,991	$ 1,229,451	$ 1,763,423	$ 533,972

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
Building Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance- Favorable
	Original	Final	(Budgetary Basis)	(Unfavorable)
Revenues:				
Charges for services - fees and fines	$ 108,500	$ 108,000	$ 158,822	$ 50,822
Miscellaneous		210,000	210,429	429
Interest income	2,200	1,900	3,895	1,995
Total revenues	110,700	319,900	373,146	53,246
Expenditures:				
Current:				
General government:				
Operating services	150,000	200,000	196,340	3,660
Total expenditures	150,000	200,000	196,340	3,660
Excess (deficiency) of revenues over expeditures	(39,300)	119,900	176,806	56,906
Fund balances at beginning of year	190,755	101,455	165,348	63,893
Fund balances at end of year	$ 151,455	$ 221,355	$ 342,154	$ 120,799

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
Probation Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance- Favorable
	Original	Final	(Budgetary Basis)	(Unfavorable)
Revenues:				
Charges for services - fees and fines	$ 60,000	$ 60,000	$ 64,058	$ 4,058
Interest income	3,000	1,500	2,393	893
Miscellaneous income	90	10	65	55
Total revenues	63,090	61,510	66,516	5,006
Expenditures:				
Current:				
General government:				
Operating services	2,000	3,700	1,212	2,488
Materials and supplies	5,000	2,500	2,756	(256)
Travel and other charges	2,000	2,000	1,566	434
Captial outlay			1,327	(1,327)
Total expenditures	9,000	8,200	6,861	1,339
Excess of revenues over expenditures	54,090	53,310	59,655	
Fund balances at beginning of year	207,575	121,311	127,776	6,465
Fund balances at end of year	$ 261,665	$ 174,621	$ 187,431	$ 6,465

City of Shreveport City Court
Shreveport, Louisiana
Required Supplementary Information
Budgetary Comparison Schedule
Probono Fund
For the Year Ended December 31, 2025

	Budgeted Amounts		Actual Amounts	Variance- Favorable
	Original	Final	(Budgetary Basis)	(Unfavorable)
Revenues:				
Charges for services - fees and fines	$ 20,100	$ 18,800	$ 19,408	$ 608
Interest income	400	400	428	28
Total revenues	20,500	19,200	19,836	636
Expenditures:				
Current:				
General government:				
Operating services	22,000	25,000	21,459	3,541
Total expenditures	22,000	25,000	21,459	3,541
Excess (deficiency) of revenues over expenditures	(1,500)	(5,800)	(1,623)	4,177
Fund balances at beginning of year	25,239	28,298	29,858	1,560
Fund balances at end of year	$ 23,739	$ 22,498	$ 28,235	$ 5,737

The City Court's budget is adopted on the cash basis for all funds. There were three amendments to the 2025 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:

	General Fund	Building Fund	Probation Fund	Pro bono Fund
Excess of revenues and other sources over expenditures and other uses (budget basis)	$ (298,201)	$ 176,806	$ 59,655	$ (1,623)
Adjustments:				
Revenue accruals - net	14,034	(197,961)	5,377	1,911
Expenditure accruals - net	1,804			1,203
Excess of revenues and other sources over expenditures and other uses (GAAP basis)	$ (282,363)	$ (21,155)	$ 65,032	$ 1,491

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, 2025

	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	$ 2,596	$ 1,298	$ 944	$ 1,711
Other	70	899		316
Milage/Airfare	3,285	1,180	837	1,998
Registration	599			415
Lodging	4,704	4,226	2,975	2,317
Taxi/Tips	116			15
Reimbursement	87	2,020	40	
Parking/Tolls	217	298		
SECTION II				
Paid by the City of Shreveport				
Purpose				
Salary	103,700	103,700	103,700	103,700
Benefits-insurance	15,400	1,600	2,500	1,900
Benefits-retirement	40,000	31,700	40,000	40,000
Car allowance		600		600
Registration fees	2,295	1,495	1,000	1,650

Shreveport City Court
Justice System Funding Schedule - Receiving Schedule
Cash Basis Presentation
As Required by La. R.S. 24:515.2

		Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	**Remittance Type**	**Amount for 01/01/2025 - 06/30/2025**	**Amount for 07/01/2025 - 12/31/2025**
City of Shreveport	b. Bond Fees	5,583	4,740

Shreveport City Court
Justice System Funding Schedule - Collecting/Disbursing Schedule
Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Beginning Cash Balance	4,434,072	4,614,063
2. Collections		
a. Civil Fees	859,814	898,089
b. Bond Fees	67,384	55,029
c. Cash Bonds	176,328	71,619
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	783,182	710,673
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	625,882	564,547
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	-	-
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	36,543	35,817
Total Collected	2,549,133	2,335,774
3. Deductions: Collections Retained by the 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	53,055	65,611
b. Bond Fees	67,384	55,029
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	177,783	187,293
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 Shreveport City Court	298,222	307,933
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	10,390	9,644
b. Civil Fee Refunds	68,870	47,554
c. Bond Refunds	116,304	147,209
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	-
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	3,100	3,538
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	198,664	207,945
5. Deductions: Total Disbursements to Other Governments & Nonprofits [See Disbursements to Other Governments & Nonprofits Form for Details]	1,872,256	1,841,792
6. Total Amounts Disbursed/Retained	2,369,142	2,357,670
7. Ending Cash Balance	**4,614,063**	**4,592,167**
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]	-	-

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 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
District Attorney for the 1st Judicial District	§571.11. Dispositions of fines and forfeitures	R.S. 15:571.11	f. Criminal Court Costs/Fees	3,534	2,982
1st Judicial District Public Defender		R.S. 15:168	f. Criminal Court Costs/Fees	235,557	211,975
City of Shreveport	§2007. Shreveport	R.S. 13:2007 (A)	h. Criminal Fines – Other/Non-Contempt	625,882	564,547
Crime Stoppers of Shreveport Inc	Art. 895.4. Probation; fees; certified crime stoppers organizations	CCRP 895.4	f. Criminal Court Costs/Fees	8,664	10,239
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	14,867	13,158
LA Commission on Law Enforcement and Administration of Criminal Justice		Local Ordinance: R.S. 46:1816(D)	f. Criminal Court Costs/Fees	13,878	14,536
Louisiana Department of Health	§2633. Traumatic Head and Spinal Cord Injury Trust Fund	R.S. 46:2633	f. Criminal Court Costs/Fees	11,618	9,429
Supreme Court	§86. Judicial College; education account; sources of funds	R.S. 13:86	f. Criminal Court Costs/Fees	2,617	2,089
Criminalistics Laboratory North Louisiana		R.S. 40:2266.1.1	f. Criminal Court Costs/Fees	181,320	163,068
Shreveport City Marshal		R.S. 13:1899	f. Criminal Court Costs/Fees	80,060	71,787
Department of the Treasury		CCRP 887 (F)(1)	f. Criminal Court Costs/Fees	15,716	16,275
City of Shreveport		Local Ordinance: Ordinance 92 of 2019	f. Criminal Court Costs/Fees	18,801	16,469
Ascension Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	23	24
Avoyelles Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	68	-
Bienville Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	331	194
Bossier City City Marshal	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	2,490	2,490
Bossier Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	1,474	2,687
Caddo Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	5,032	6,364
Claiborne Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	30	60
Desoto Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	1,886	1,976
East Baton Rouge Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	11,469	8,974
East Carroll Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	36	-
Grant Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	23	-
Iberia Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	55	35
Jackson Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	98	-
Jefferson Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	30	60
Livingston Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	34
Monroe City Marshal	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	30	30
Natchitoches Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	70	298
Ouachita Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	700	228
Rapides Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	74	145
Red River Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	173	88
Sabine Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	161
St Landry Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	2
Tangipahoa Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	61	63
Terrebonne Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	88	-
Union Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	-	48
Vernon Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	88	-
Webster Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	530	385
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	35	-
Department of State	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	450	200
Lafayette Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	66	240
New Orleans 1st City Court Constable	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	180	90
Lasalle Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	32	-
Lincoln Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	43	249
st Tammany Parish Sheriff	§5530. Fees in civil matters	R.S. 13:5530	k. Service Fees	184	339
Supreme Court	§86. Judicial College; education account; sources of funds	R.S. 13:86	a. Civil Fees	1,638	1,913
Department of the Treasury	§10.3. Judges' Supplemental Compensation Fund; creation; sources of funds	R.S. 13:10.3	a. Civil Fees	102,101	117,587
City of Shreveport	§2007. Shreveport	R.S. 13:2007 (B)	a. Civil Fees	371,853	425,306
Shreveport City Marshal	§5807. Fees and costs	R.S. 13:5807	a. Civil Fees	147,307	165,676
Out of State: Shreveport Bar Foundation	§1911. Legal assistance program; additional filing fee in civil matters	R.S. 13:1911	a. Civil Fees	10,964	9,292

COOK & MOREHART,
Certified Public Accountants, LLC

1215 HAWN AVENUE • SHREVEPORT, LOUISIANA 71107 • P.O. BOX 78240 • SHREVEPORT, LOUISIANA 71137–8240

TRAVIS H. MOREHART, CPA
VICKIE D. CASE, CPA
STUART L. REEKS, CPA
J. PRESTON DELAUNE, CPA

TELEPHONE (318) 222-5415 **FAX (318) 222-5441**

MEMBER
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

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<u>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*</u>

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, 2025, 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 18, 2026.

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 interal 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 2025-001, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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

Cook & Morehart,
Certified Public Accountants, LLC
June 18, 2026

City of Shreveport City Court
Shreveport, Louisiana
Summary Schedule of Prior Year Audit Findings
For Louisiana Legislative Auditor
December 31, 2025

There were two findings in the prior audit for the year ended December 31, 2024.

2024-001 – Reconciliation of Subsidiary Ledgers

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

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

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

2024-002 – Budget

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 an financing uses by more than 5% for the year.

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

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, 2025

There is one finding in the current audit for the year ended December 31, 2025 as noted below:

2025-001 – Reconciliation of Subsidiary Ledgers

Criteria: Internal controls should be in place for ensuring that activity recorded in the subsidiary ledgers for the Court's custodial funds is reconciled to general ledgers on a current basis. Such reconciliation should include a registry report which supports the balance on hand for all open suits.

Significant Deficiency: Activity recorded in the subsidiary ledgers were not reconciled to general ledgers for the Court's Civil, Small Claims, Violations, and Cash Bond funds. A registry report which supports the balance of funds on hand for all open suits was not available due to software limitations.

Cause: The Court does currently prepare bank reconciliations in both the general ledger and in the subsidiary software. However, the postings in the subsidiary ledgers are not reconciled to general ledger postings on a current basis. In addition, 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, 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. We also recommend that the Court continue to work with its software provider to develop a registry report which reflects all funds on hand for all open suits.

Management's Response: The Court will implement additional reconciliation procedures for the subsidiary reporting and the general ledger. The Court will continue to work with the software provider to develop an effective registry report to address this issue.

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Independent Accountants' Report on Applying Agreed-Upon Procedures

The Honorable
Chief Judge Emily S. Merckle, Division "A"
Judge Brittany Arvie, Division "C"
Judge Lori C. Graham, 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, 2025 through December 31, 2025. The City of Shreveport City Court's management's is responsible for those C/C areas identified in the SAUPs.

The City of 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, 2025 through December 31, 2025. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Written Policies and Procedures

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

i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

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

iii. ***Disbursements***, including processing, reviewing, and approving.

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

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

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

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

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

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

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

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

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

Procedures performed. No exceptions noted. The Court's audit does not contain any payroll/personnel costs. All payroll/personnel costs for the Court employees are paid by the City of Shreveport.

2) *Board or Finance Committee*

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

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

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes from at least one meeting each month referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget- to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

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

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

The Court's Judges are independently elected officials and are not required to have board or finance meetings. The Court did not have a negative unassigned fund balance in the prior year audit report.

3) Bank Reconciliations

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

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

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

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

Procedures performed. No exceptions noted.

4) Collections (excluding electronic funds transfers)

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

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

i. Employees responsible for cash collections do not share cash drawers/registers;

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

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

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

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

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

i. Observe that receipts are sequentially pre-numbered.

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

iii. Trace the deposit slip total to the actual deposit per the bank statement.

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

v. Trace the actual deposit per the bank statement to the general ledger.

Procedures performed. No exceptions noted.

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

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

B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that

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

ii. At least two employees are involved in processing and approving payments to vendors;

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

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

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

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

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

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

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

Procedures performed. No exceptions noted.

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

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

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

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

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

C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

D. Using the list of terminated employees obtained in Payroll and Personnel procedure #9C, identify those individuals who had access to cards and randomly select 5 terminated employees (or all terminated employees with card access if less than 5) from this population. Observe evidence that the cards have been deactivated for these terminated employees. In cases where a card is shared by multiple users, obtain evidence that the terminated employees' authorization has been removed.

Procedures performed. No exceptions noted.

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

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

i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);

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

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

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

Procedures performed. No exceptions noted.

8) Contracts

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

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

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

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

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

No applicable transactions during the year.

9) *Payroll and Personnel*

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

B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and

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

ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

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

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

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

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

The Court's audit does not contain any payroll/personnel costs. All payroll/personnel costs for the Court employees are paid by the City of Shreveport.

10) *Ethics*

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and

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

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

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

Procedures performed. No exceptions noted.

11) *Debt Service*

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

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

City of Shreveport City Court does not have any debt.

12) Fraud Notice

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

The Court represented that there were no misappropriations of public funds or assets during the fiscal year.

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

Procedures performed. No exceptions noted.

13) Information Technology Disaster Recovery/Business Continuity

Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."

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

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

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

D. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in Payroll and Personnel procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

E. Using the 5 randomly selected employees/officials from Payroll and Personnel procedures #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

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

We performed the procedures and discussed the results with management.

14) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

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

i. Number and percentage of public servants in the agency who have completed the training requirements;

ii. Number of sexual harassment complaints received by the agency;

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

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

v. Amount of time it took to resolve each complaint.

Procedures performed. No exceptions noted.

We were engaged by the City of 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 the City 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

Cook & Morehart,
Certified Public Accountants, LLC
June 18, 2026