INDEPENDENT AUDITORS' REPORT ON
BASIC FINANCIAL STATEMENTS, COMPLIANCE,
AND INTERNAL CONTROLS OF THE
TWENTY-FOURTH JUDICIAL DISTRICT COURT
FOR THE PARISH OF JEFFERSON, LOUISIANA

December 31, 2025

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INDEPENDENT AUDITORS' REPORT

To the Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Twenty-Fourth Judicial District Court (the Court) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Court, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 the 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the 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 and required supplementary information on pages 4 through 8 and 37 through 41 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 Court's basic financial statements. The accompanying combining nonmajor governmental fund financial statements, the schedule of compensation, benefits, and other payments to agency head, the justice system funding schedules, and the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to agency head and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 22, 2026, on our consideration of the 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 the 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 Court's internal control over financial reporting and compliance.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 22, 2026

TWENTY-FOURTH JUDICIAL DISTRICT COURT

Management's Discussion and Analysis

December 31, 2025

The Management's Discussion and Analysis (MD&A) of the Twenty-Fourth Judicial District Court's (the Court's) annual financial report provides important background information and management's analysis of the Court's financial performance during the fiscal year that ended on December 31, 2025. Please read this section in conjunction with the basic financial statements and the notes to the financial statements beginning on page 10 of this report.

The MD&A is an element of the Required Supplementary Information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 - Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued in June 1999. Certain comparative information between the current year 2025 and the prior year 2024 is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

The net position of the Court at the close of 2025 was $2,185,616 of which $72,118 is investment in capital assets and $1,079,126 is restricted for the operational costs for the following funds: Twenty-Fourth Judicial District Intensive Probation Drug Court, Indigent Transcript, Intensive Probation Services, DWI Court, Veterans Court, Smart Supervision, and the Domestic Support Services. The remainder is considered unrestricted and may be used for any lawful purpose.

The Court's change in net position decreased by $325,301 in 2025, from $151,824 in 2024 to $(173,477) in 2025. This is primarily due to an increase in operating expenses of $967,369 in 2025, offset by an increase in the operating revenues of $409,397 (charges for services and operating grants) and an increase in general revenues of $232,671 (miscellaneous fees and intergovernmental revenues).

Operating revenues increased $409,397 during 2025. This increase is primarily due to an increase in federal grant revenues of $40,224, an increase in fines and fees of $25,482, an increase in supervision fees of $75,565 and an increase in intergovernmental grant revenues of $194,457 from 2024 to 2025.

Operating expenses increased $967,369 during 2025. This increase is primarily due to an increase in on-behalf payments received from Jefferson Parish of $432,967 from $6,083,203 in 2024 to $6,516,170 in 2025 and an increase in restitution payments of $52,741 from $711,650 in 2024 to $764,391 in 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This financial report consists of the following basic parts: management's discussion and analysis (this section), the basic financial statements, the notes to the financial statements and supplementary information.

The basic financial statements contained in this report are presented using Governmental Accounting Standards Board (GASB) accounting principles. These financial statements provide overall information about the Court's financial activities on both a short-term and long-term basis. The statement of net position presents information about its assets (resources), deferred outflows, liabilities (the amounts obligated to its creditors) and deferred inflows. The statement of activities presents information about the current years' revenues and expenses. This statement can be used to measure operating improvements or deterioration. The statement also provides useful information for determining whether the Court's revenues were sufficient to allow the Court to recover all its costs. The notes to financial statements are also an integral part of this report.

FINANCIAL ANALYSIS OF THE COURT

The statement of net position and the statement of activities report information about the Court's activities. These two statements report the net position of the Court and changes in them. Increases or decreases in the Court's net position are one of a number of indicators of whether its overall financial health is improving or deteriorating. However, other non-financial factors that should also be considered include:

- Number of filings (Civil and Criminal)
- Number of participants in Court programs
- Amount of Federal and State grant funding received
- Economic condition of the State and Parish

Net Position

A summary of the Court's statements of net position is presented in Table 1 below.

TABLE 1

Condensed Statements of Net Position
as of December 31, 2025 and 2024

	2025	2024	Change
Current Assets and other assets	$ 3,043,610	$ 3,157,105	$ (113,495)
Net pension asset	136,463	-	136,463
Capital assets - net	72,118	86,311	(14,193)
Total Assets	3,252,191	3,243,416	8,775
Deferred Outflows of Resources	228,075	441,050	(212,975)
Current Liabilities	241,874	384,852	(142,978)
Non-Current Liabilities	813,190	761,685	51,505
Total Liabilities	1,055,064	1,146,537	(91,473)
Deferred Inflows of Resources	239,586	178,836	60,750
Net Position:			
Net investment in capital assets	72,118	86,311	(14,193)
Restricted	1,079,126	1,021,252	57,874
Unresticted	1,034,372	1,251,530	(217,158)
Total Net Position	$ 2,185,616	$ 2,359,093	$ (173,477)

As shown in Table 1, total assets increased by $8,775 from $3,243,416 in 2024 to $3,252,191 at December 31, 2025. Liabilities decreased by $91,473 from $1,146,537 in 2024 to $1,055,064 at December 31, 2025. Capital assets-net decreased by $14,193 from $86,311 in 2024 to $72,118 at December 31, 2025 primarily due to more depreciation than additions for the current year compared to the prior year. Deferred outflows of resources decreased by $212,975 from $441,050 in 2024 to $228,075 in 2025. Deferred inflows of resources increased by $60,750 from $178,836 in 2024 to $239,586 in 2025. Changes in assets, liabilities, deferred outflows and deferred inflows are primarily related to the change in pension costs from 2024 to 2025.

Changes in Net Position

The Court's net position decreased $173,477 to $2,185,616 in fiscal year 2025, from $2,359,093 at the end of fiscal year 2024.

Summary of Statements of Activities

The following table presents a summary of the Court's historical revenues and expenses for the fiscal years ended December 31, 2025 and 2024:

TABLE 2

Condensed Statements of Activities
For the Years Ended December 31, 2025 and 2024

	2025	2024	Change
Operating revenues	$ 8,105,171	$ 7,695,774	$ 409,397
Operating expenses	10,562,465	9,595,096	967,369
Operating loss	(2,457,294)	(1,899,322)	(557,972)
Non-operating revenues			
General revenues	2,283,817	2,051,146	232,671
Change in net position	(173,477)	151,824	(325,301)
Total net position, beginning of the year	2,359,093	2,207,269	151,824
Total net position, end of year	$ 2,185,616	$ 2,359,093	$ (173,477)

Overall operating loss increased by $557,972 in 2025 due to operating expenditures increasing significantly more than the increase in operating revenues. Total net position was $2,185,616 and $2,359,093 at the end of 2025 and 2024, respectively. The $173,477 decrease in net position is due to the factors noted in the Financial Highlights section on page 4.

Budget

The budget for the Judicial Expense Fund was amended one time during the year. The primary reason for amending the budget was to prevent compliance violations under state law. The major differences between the original budget and the final amended budget were as follows:

- Fines and fees as well as federal funding from the Supreme Court increased for the current year.
- Some expenses such as professional dues, subscriptions, and online services were reduced due to consolidation or other funding. In addition, travel and meeting expenses decreased dut to less travel for continuing education.

Economic Factors and Next Year's Budget

The 2026 budget for the Judicial Expense Fund was estimated based on actual revenues and actual expenditures of 2025.

Contacting the Court's Financial Management

This financial report is designed to provide all interested parties with a general overview of the Court's finances and to demonstrate the Court's accountability for money it receives. If you have questions about this report or need additional financial information, contact the Judicial Administrator's Office at (504) 364-3990.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF NET POSITION

December 31, 2025

	Governmental Activities
ASSETS	
Cash	$ 2,762,367
Accounts receivable	25,724
Due from other governments	243,469
Prepaid insurance	12,050
Net pension asset	136,463
Capital assets (net of accumulated depreciation)	72,118
TOTAL ASSETS	3,252,191
DEFERRED OUTFLOWS OF RESOURCES	
Pension related	214,484
OPEB related	13,591
TOTAL DEFERRED OUTFLOWS OF RESOURCES	228,075
LIABILITIES	
Accounts payable	198,731
Due to victims	22,513
Due to other governments	20,630
Noncurrent liabilities:	
Compensated absences liability, net	161,110
OPEB payable	652,080
TOTAL LIABILITIES	1,055,064
DEFERRED INFLOWS OF RESOURCES	
Pension related	117,093
OPEB related	122,493
TOTAL DEFERRED INFLOWS OF RESOURCES	239,586
NET POSITION	
Net investment in capital assets	72,118
Restricted	1,079,126
Unresticted	1,034,372
TOTAL NET POSITION	$ 2,185,616

TWENTY-FOURTH JUDICIAL DISTRICT COURT
STATEMENT OF ACTIVITIES
For the Year Ended December 31,2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants	Net (Expenses) Revenues and Changes in Net Position
Governmental Activities:				
Judicial Activities:	$ 10,562,465	$ 1,178,705	$ 6,926,466	$ (2,457,294)
Total Governmental Activities	$ 10,562,465	$ 1,178,705	$ 6,926,466	(2,457,294)
General revenues:				
Fines and fees				890,307
Interest income				2,130
Intergovernmental				1,385,427
Miscellaneous				5,953
Total general revenues				2,283,817
Change in net position				(173,477)
Net position - January 1, 2025				2,359,093
Net position - December 31, 2025				$ 2,185,616

The accompanying notes are an integral part of this statement.

FUNDING FINANCIAL STATEMENTS

TWENTY-FOURTH JUDICIAL DISTRICT COURT

GOVERNMENTAL FUNDS - BALANCE SHEET

December 31, 2025

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total
ASSETS							
Cash	$ 1,399,991	$ 443,140	$ 119,213	$ 86,593	$ 133,093	$ 580,337	$ 2,762,367
Accounts receivable	-	1,030	-	-	430	24,264	25,724
Due from other funds	154,286	4,193	-	-	962	408	159,849
Due from other governments	22,038	141,770	-	7,705	-	71,956	243,469
Prepaid insurance	12,050	-	-	-	-	-	12,050
TOTAL ASSETS	$ 1,588,365	$ 590,133	$ 119,213	$ 94,298	$ 134,485	$ 676,965	$ 3,203,459
LIABILITIES							
Accounts payable	$ 3,957	$ 14,006	$ 69,588	$ 94,298	$ 3,530	$ 13,352	$ 198,731
Due to victims	-	-	22,513	-	-	-	22,513
Due to other funds	-	50,282	8,721	-	50,282	50,564	159,849
Due to other governments	-	-	18,391	-	-	2,239	20,630
TOTAL LIABILITIES	3,957	64,288	119,213	94,298	53,812	66,155	401,723

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
GOVERNMENTAL FUNDS - BALANCE SHEET - Continued
December 31, 2025

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total
FUND BALANCES							
Nonspendable	12,050	-	-	-	-	-	12,050
Restricted	-	525,845	-	-	80,673	472,608	1,079,126
Committed	707,877	-	-	-	-	-	707,877
Assigned	-	-	-	-	-	138,202	138,202
Unassigned	864,481	-	-	-	-	-	864,481
TOTAL FUND BALANCES	1,584,408	525,845	-	-	80,673	610,810	2,801,736
TOTAL LIABILITIES AND FUND BALANCES	$ 1,588,365	$ 590,133	$ 119,213	$ 94,298	$ 134,485	$ 676,965	$ 3,203,459

TWENTY-FOURTH JUDICIAL DISTRICT COURT

RECONCILIATION OF THE GOVERNMENTAL FUNDS - BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2025

Total fund balances – Governmental Funds	$ 2,801,736
Amounts reported for *governmental activities* in the Statement of Net Position are different because:	
Cost of capital assets	1,390,695
Accumulated depreciation	(1,318,577)
Compensated absences liability	(161,110)
OPEB liability	(652,080)
Net pension asset	136,463
Deferred outflows of resources:	
Post-measurement date contributions to pension plan	129,906
Difference between expected and actual experience related to pension plan	83,277
Changes of assumptions related to OPEB calculation	13,591
Changes in proportions related to pension plan	1,301
Deferred inflows of resources:	
Difference between expected and actual experience related to pension plan	(11,862)
Difference between expected and actual experience related to OPEB	(117,833)
Net difference between projected and actual investment earnings on pension plan investments	(89,861)
Changes of assumptions related to OPEB calculation	(4,660)
Changes in proportions related to pension plan	(354)
Changes in assumptions related to pension plan	(15,016)
Net Position of Governmental Activities	$ 2,185,616

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Charges for Services							
Clerk of Court fees	$ 270,095	$ -	$ -	$ -	$ -	$ -	$ 270,095
Supervision fees	-	171,778	-	-	136,955	81,594	390,327
Drug Lab fees	-	-	-	-	-	371,136	371,136
Legal assistance fees	-	-	-	94,298	-	-	94,298
Indigent transcript fees	-	-	-	-	-	50,492	50,492
Other Revenues							
Fines and fees	2,357	-	2,172,006	-	-	-	2,174,363
Federal grants	-	260,366	-	-	-	159,542	419,908
Interest income	1,388	-	737	-	-	5	2,130
Intergovernmental	6,516,170	1,035,065	-	-	-	340,750	7,891,985
Miscellaneous	3,022	-	2,440	-	-	491	5,953
TOTAL REVENUES	6,793,032	1,467,209	2,175,183	94,298	136,955	1,004,010	11,670,687
EXPENDITURES							
Judicial Activities							
Advertising	1,664	917	-	-	686	658	3,925
Audit fees	27,454	12,106	-	-	4,514	12,467	56,541
Computer and noninventory equipment	37,140	-	-	-	-	-	37,140
Computer services	-	13,456	-	-	-	35,528	48,984
Contract personnel	-	100,779	-	-	-	98,394	199,173
Court reporters	-	-	-	-	-	40,606	40,606
Drug tests	-	-	-	-	-	11,460	11,460
Drug testing supplies	-	-	-	-	-	152,781	152,781
Dues and subscriptions	31,320	1,460	-	-	106	346	33,232
Equipment rental	-	6,397	-	-	-	-	6,397
Flex administration fees	1,000	173	-	-	89	133	1,395
Health - current	634,807	83,946	-	-	30,083	62,652	811,488
Health - retirement	51,458	1,149	-	-	-	-	52,607
JPRS	11,920	1,601	-	-	308	853	14,682

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - Continued

For the Year Ended December 31, 2025

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
EXPENDITURES - Continued							
Judicial Activities - Continued							
Legal assistance	-	-	-	94,298	-	-	94,298
Liability insurance	147	-	-	-	-	-	147
Life - current	8,067	-	-	-	222	584	8,873
Life - retirement	7,652	-	-	-	-	-	7,652
Linen services	-	442	-	-	-	-	442
Medicare	70,481	9,646	-	-	1,685	5,073	86,885
Meetings	18,046	-	-	-	-	-	18,046
Miscellaneous expense	18,647	-	216	-	-	6,109	24,972
Mobile phone	23,587	1,286	-	-	-	938	25,811
Office supplies	54,037	10,452	-	-	5,042	6,723	76,254
Online services	8,011	-	-	-	-	-	8,011
PAR employee	534,813	76,557	-	-	14,710	38,635	664,715
Pension factor	11,180	1,735	-	-	334	877	14,126
Professional services	-	430,070	-	-	110	96,500	526,680
Repairs and maintenance	10,818	-	-	-	-	-	10,818
Restitution	-	-	764,391	-	-	-	764,391
Salaries	5,163,151	698,901	-	-	133,796	372,679	6,368,527
Social security	12,029	-	-	-	-	1,195	13,224
Training and travel	93,219	41,661	-	-	-	16,752	151,632
Treatment services	-	-	-	-	2,800	-	2,800
Capital outlay	19,088	-	-	-	-	1,702	20,790
TOTAL EXPENDITURES	6,849,736	1,492,734	764,607	94,298	194,485	963,645	10,359,505
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(56,704)	(25,525)	1,410,576	-	(57,530)	40,365	1,311,182

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES - Continued

For the Year Ended December 31, 2025

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)							
Transfers in (out)							
Judicial interest	4,995	-	(4,995)	-	-	-	-
Contempt payments	8,377	-	(8,377)	-	-	-	-
Supervision fees	-	88,592	(115,505)	-	25,265	-	(1,648)
Other	-	(350)	-	-	(378)	2,376	1,648
Total transfers in (out)	13,372	88,242	(128,877)	-	24,887	2,376	-
Fines and fees transferred to other governments	-	-	(1,281,699)	-	-	-	(1,281,699)
TOTAL OTHER FINANCING SOURCES (USES)	13,372	88,242	(1,410,576)	-	24,887	2,376	(1,281,699)
NET CHANGE IN FUND BALANCES	(43,332)	62,717	-	-	(32,643)	42,741	29,483
FUND BALANCES BEGINNING OF YEAR	1,627,740	463,128	-	-	113,316	568,069	2,772,253
END OF YEAR	$ 1,584,408	$ 525,845	$ -	$ -	$ 80,673	$ 610,810	$ 2,801,736

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
December 31, 2025

Net change in fund balance – Governmental Funds	$ 29,483
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital outlay	14,404
Depreciation expense	(28,597)
Compensated absence expense	(161,110)
Current year OPEB expense	(35,845)
Current year pension benefit	8,188
Change in net position of governmental activities	$ (173,477)

The accompanying notes are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Twenty-Fourth Judicial District Court (the Court) conform to U.S. generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

Reporting Entity

The Court is a level of the judicial branch of government and is governed by sixteen (16) independently elected judges with 6 year-terms. As required by U. S. generally accepted accounting principles, the basic financial statements of the reporting entity present the primary government and its component units. The accompanying basic financial statements present the Court as the primary government. No other organization was determined to be a component unit of the Court. Therefore, no blended or discretely presented component units are presented in the accompanying basic financial statements.

Since the Court Judges are independently elected officials, and the district is legally separate and fiscally independent, they are considered a separate governmental reporting entity.

There are unrecorded financial transactions between the Jefferson Parish Council (the Parish) and the Court where the Parish provides office space, courtrooms, and various other items. These transactions between the Court and the Parish are mandated by state statute and do not reflect fiscal dependency; thereby, they do not reflect financial accountability.

The financial statements of the Court include all funds and activities that are within their oversight responsibility.

Basis of Presentation

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by the GASB. The accompanying basic financial statements of the Court have been prepared in conformity with such principles.

Basis of Accounting

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. Activities are presented using the economic resources method. The accounting objective of this measurement focus is the determination of operating income, changes in assets, deferred outflows and inflows and financial position. All assets, deferred outflows, liabilities (whether current or noncurrent), and deferred inflows associated with the government's activities are reported. Fund equity is classified as net position.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting - Continued

Government-Wide Financial Statements - Continued

Government activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, the Statement of Net Position and Statement of Activities present revenues, expenses and capital asset acquisitions as follows:

Revenues - Revenues are recognized in the accounting period in which they are earned.

Grants - Grants are recognized as soon as all eligibility requirements imposed by the provider have been met.

Expenses - Expenses are recorded when the liability is incurred or economic asset used.

Capital Assets - All capital assets are valued at historical cost, except for donated capital assets which are recorded at their estimated fair market value at the date of donation.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program income. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to participants or applicants who use or directly benefit from the services or privileges provided by the given function or segment and 2) grants that are restricted to meeting the capital or operational requirements of a particular function or segment. Other items not properly included in program revenues are reported instead as general revenues.

Fund Financial Statements

The Court uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are typically classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resource measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet.

Operating statements of these funds present increases (i.e., revenues and grants) and decreases (i.e., expenditures) in net current position.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting – Continued

The modified accrual basis of accounting is used by governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Fees collected and held by intermediary collecting governments at year-end on behalf of the Court are considered susceptible to accrual and are recognized as revenues. The Court considers all revenues available if they are collected within 60 days after the fiscal year end.

The Court reports the following major governmental funds:

Judicial Expense Fund

As provided by Revised Statutes 13:994 through 13:995, the Fund was created for the purpose or purposes related to the proper administration or function of the Twenty-Fourth Judicial District Court or the offices of the individual judges of the Twenty-Fourth Judicial District Court.

The Judges En Banc, shall have control over the fund and all disbursements made thereafter. They shall cause to be conducted annually an audit of the fund and the books and accounting thereto, and shall file with the Office of the Louisiana Legislative Auditor, where it shall be available for public inspection. All accounting transactions are recorded and maintained by Judicial Administration.

Intensive Probation Drug Court Fund

As provided by Revised Statutes 13:5304, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Twenty-Fourth Judicial District Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

Collections Fund

As provided by the Louisiana Constitution Article 5, Section 27, the Sheriff for the Parish of Jefferson is the "collector of state and parish ad valorem taxes and such other taxes and license fees as provided by law." Through agreement with the Sheriff, the Court has established a collection department in an effort to increase the collection of court costs, fines and fees.

The Fund, by approval of the Management Committee of the Twenty-Fourth Judicial District Court, was created for the purpose or purposes related to the proper administration of the collections of court costs, fines and fees as assessed to defendants in the Twenty-Fourth Judicial District Court and to disburse the funds to the appropriate agencies in the most expeditious manner. All accounting transactions are recorded and maintained by Judicial Administration.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Basis of Accounting – Continued

Legal Assistance Program Fund

As provided by Louisiana Revised Statute 13:1000, the Fund was created for the purpose or purposes related to the establishment and proper administration of a legal assistance program to provide by rule the means to assure that persons served by a qualified pro bono project, legal services or the state's protection and advocacy system for persons with disabilities are determined to be financially unable to afford the services of legal counsel. The Fund is to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

Intensive Probation Services Fund

As provided by the Louisiana Code of Criminal Procedure, Article 17, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

Budgetary Accounting

As required by Louisiana Revised Statute 39:1303, the Judges of the Court adopt an annual budget for the Judicial Expense Fund. The budget is legally enacted and amended through a meeting of the Court's Judges. The budget is prepared primarily on the modified accrual basis of accounting, except that losses resulting from claims and litigation are recorded when paid instead of when the liability arises. The accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual presents comparisons of the legally adopted budget with actual data. Budgeted amounts are as originally adopted or as finally amended by the Court's Judges.

The Judges, as allowed by state law, are not required to adopt a budget for its non-judicial Special Revenue Funds. However, a budget is submitted to the respective grantor for approval. Funding is from various federal, state or local agencies. The budgets are prepared on various grant year-ends. Therefore, budget-to-actual comparisons for the Special Revenue Funds are not presented for the year-ended December 31, 2025.

Cash

All of the Court's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. At year-end, the carrying amounts of these deposits were $2,762,367.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it. The Court does not have a deposit policy for custodial credit risk. As of December 31, 2025, the bank balance was $3,526,114. Of this balance, $449,476 was covered by federal depository insurance which was exposed to custodial credit risk. The remaining $3,076,638, which was exposed to custodial credit risk, was collateralized with securities held either by the pledging financial institutions agent or agent in Jefferson Parish's name.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Prepaid Assets

Payments made to vendors for services that will benefit future periods are recorded as prepaid assets in the government-wide financial statements and the fund financial statements.

Capital Assets and Depreciation

For the government-wide financial statements, capital assets are recorded at cost net of accumulated depreciation in the statement of net position. Donated assets are valued at their estimated fair market value on the date received. The Court does not have any infrastructure assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Furniture and Equipment	3 – 7 years

For fund financial statements, capital acquisitions are reflected as expenditures in the governmental fund at the time purchased.

Interfund Transactions

All interfund transactions are reported as operating transfers, with the residual amounts not transferred during the year reported as due to or from the originating fund. Transfers are used to move fines and fees collected by the Collections Fund to the Judicial Expense Fund, the Intensive Probation Drug Court Fund, the DWI Court Fund, the Veterans Treatment Court Fund, the Smart Supervision Fund, and the Intensive Probation Services Fund. Interfund transactions are eliminated in the presentation of the Government-wide Statement of Net Position and Statement of Activities.

Use of Estimates

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

Vacation and Sick Leave

The employees paid through the Court's funds are allowed various amounts of vacation and sick time throughout the year, based on the number of years of service. Unused annual leave at the end of each calendar year can be carried forward up to 140 hours. After 7 years of service, unused sick leave at the end of each calendar year can be carried forward up to 280 hours.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Equity Classifications

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

a) Net investment in capital assets – consist of capital assets including restricted assets, net of accumulated depreciation.

b) Restricted net position – consist of net position with constraints placed on their use either by external groups or law.

c) Unrestricted net position – consist of all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Governmental Fund Balances

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, fund balances are classified as follows:

1) Non-spendable fund balance – amounts that cannot be spent either because they are in a non-spendable form or because they are legally or contractually required to be maintained intact.

2) Restricted fund balance – amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.

3) Committed fund balance – amounts that can be used only for specific purposes determined by a formal action by the Judges of the Twenty-Fourth Judicial District Court.

4) Assigned fund balance – amounts that are constrained by the Court's intent that they will be used for specific purposes.

5) Unassigned fund balance – all amounts not included in the other spendable classifications.

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available. The Court also considers committed fund balances to be spent first when other unrestricted fund balance classifications are available for use.

NOTE 2 – DUE TO/FROM OTHER GOVERNMENTS

Due from other governments at December 31, 2025 are summarized below:

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Legal Assistance Program Fund	Nonmajor Funds	Total
Clerk of Court	$ 22,038	$ -	$ 7,705	$ -	$ 29,743
Sheriff	-	-	-	3,348	3,348
Louisiana State Department of Public Safety	-	-	-	23,432	23,432
Louisiana State Supreme Court	-	141,770	-	45,176	186,946
Total	$ 22,038	$ 141,770	$ 7,705	$ 71,956	$ 243,469

Due to other governments at December 31, 2025 consists of $20,630 due to Jefferson Parish.

NOTE 3 - ACCOUNTS RECEIVABLE

These amounts consist mainly of fees due for drug testing services administered through December 31, 2025, but not yet remitted to the Drug Lab Fund. These amounts are deemed fully collectible and no allowance for uncollectible accounts is considered necessary.

NOTE 4 - CAPITAL ASSETS

A summary of changes in Capital Assets during the year is as follows:

	Balance 01/01/2025	Additions	Retirements	Balance 12/31/2025
Furniture and equipment	$ 1,376,291	$ 14,404	$ -	$ 1,390,695
Total at historical cost	1,376,291	14,404	-	1,390,695
Total accumulated depreciation	(1,289,980)	(28,597)	-	(1,318,577)
Capital assets, net	$ 86,311	$ (14,193)	$ -	$ 72,118

Depreciation expense amounted to $161,110 for the year ended December 31, 2025.

NOTE 5 - COMPENSATED ABSENCES LIABILITY

A summary of changes in compensated absences liability, net during the year is as follows:

	Balance 01/01/2025	Additions	Deletions	Balance 12/31/2025
Compensated absences liability, net	$ -	$ 246,342	$ (85,232)	$ 161,110
Total Compensated absences liability, net	$ -	$ 246,342	$ (85,232)	$ 161,110

Compensated absences liability, net of $161,110 for the year ended December 31, 2025 was recorded on the Statement of Net Position and classified all as noncurrent.

NOTE 6 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The statutes which created the Court and its programs place certain limitations and restrictions on the collections and disbursements of the funds. The Court is in compliance with all significant limitations and restrictions for 2025.

NOTE 7 - ON-BEHALF PAYMENTS

GASB Statement No. 24, Accounting and Financial Reporting for Certain Grants and Other Financial Assistance establishes requirements that on-behalf payments for salaries and fringe benefits be recognized as revenue and expenditures in the employer's financial statements. On-behalf payments for salaries and fringe benefits are direct payments made by one entity (Jefferson Parish) to a third-party recipient for the employee of another, legally separate entity (The Twenty-Fourth Judicial District Court). During the year ended December 31, 2025, Jefferson Parish paid state mandated salaries and fringe benefits of $6,516,170 directly to the Court's employees. This amount included $557,913 paid to a pension plan on-behalf of the Court's employees and $59,110 of other postemployment benefits. These amounts have been included in the financial statements of the Court's Judicial Expense Fund thus increasing intergovernmental revenues and various expenditures related to salaries and fringe benefits by $6,516,170.

These are not considered operating payments of the Judicial Expense Fund, but are state mandated costs paid and budgeted by Jefferson Parish through their General Fund. Therefore, these payments are not included in the operating budget of the Judicial Expense Fund.

NOTE 8 - RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Court has obtained liability insurance for the judges and hearing officers and other supporting staff, as well as for employee dishonesty. Losses associated with the destruction or damage to assets are also covered through the Court.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

Health and Life Insurance - Plan Description

The Twenty-Fourth Judicial District Court (the Court) provides health care and life insurance benefits to its employees upon retirement as authorized by Resolution No. 74791. Health coverage includes a fully insured group health maintenance organization plan (HMO) together with Medicare 65 plans for those eligible. Life insurance coverage is continued after retirement but at a reduced amount of coverage. There are no assets accumulated in a trust that meet the criteria of paragraph 4 of GASB Statement No. 75.

Medical benefits are provided to employees upon retirement according to the retirement eligibility provisions as follows: for employees hired prior to January 1, 2007, 30 years of service at any age; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service basis; for employees hired after January 1, 2007, age 55 and 30 years of service; age 62 and 10 years of service; or, age 67 and 7 years of service basis. The plan is a fully insured, single-employer defined benefit plan.

Life insurance coverage is provided in the amount of $10,000 for retirees under age 70 and $5,000 to retirees age 70 and older.

A summary of members participating in the plan at December 31, 2025 is as follows:

Retirees and beneficiaries currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	26
	26

Funding Policy

Prior to the implementation of GASB 45 in 2007, the Court recognized the cost of providing post-employment medical and life benefits (the Court's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2025, The Court's portion of health care funding cost for retired employees totaled $52,607 and the life insurance totaled $7,652.

Total OPEB Liability

The Court's total OPEB liability of $652,080 was measured as of December 31, 2024, and was determined by an actuarial valuation as of January 1, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.50% (including inflation)
Discount Rate	4.28%

The discount rate was based on the S&P High Grade 20 Year Rate Index as of December 31, 2024.

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - Continued

Healthcare Cost Trend Rates

7.5% graded uniformly to 6.6% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075.

Retirees' Share of Benefit-Related Costs

Retiree medical premium is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. Contributions are assumed to increase at the health care cost trend rates.

Mortality Rates

For active employees, mortality rates were based on the PUB-2010 General Employee Headcount-weighted Mortality Tables (Total Dataset) with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales). For retirees, the PUB-2010 Generational Retiree Mortality Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement after year under Projection Scale MP-2021 (male and female scales) and for beneficiaries, the PUB-2010 Generational Contingent Survivor Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).

Changes in the total OPEB Liability

Total OPEB liability	
Service Cost	$ 8,765
Interest	70,141
Changes in assumptions/inputs	(6,991)
Benefit payments and net transfers	(41,199)
Net change in total OPEB liability	30,716
Total OPEB Liability - beginning	621,364
Total OPEB Liability - ending	$ 652,080
Covered - employee payroll	$ 1,204,503
Total OPEB liability as a percentage of covered-employee payroll	54.14%

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Court, as well as what the Court's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.28%) or 1-percentage-point higher (5.28%) than the current discount rate:

	1.0% Decrease (3.28%)	Current Discount Rate (4.28%)	1.0% Increase (5.28%)
Total OPEB liability	$ 734,965	$ 652,080	$ 584,244

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Court, as well as what the Court's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5% decreasing to 5.6%) or 1-percentage-point higher (8.5% decreasing to 7.6%) than the current healthcare trend rates:

	1.0% Decrease (6.5% decreasing to 5.6%)	Current Trend (7.5% decreasing to 6.6%)	1.0% Increase (8.5% decreasing to 7.6%)
Total OPEB liability	$ 586,296	$ 652,080	$ 731,753

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

For the year ended December 31, 2025, the Court recognized OPEB expense of $35,845. At December 31, 2025, the Court reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 117,833
Changes of assumptions	13,591	4,660
	$ 13,591	$ 122,493

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

Years ending December 31:	
2026	$ (106,573)
2027	(2,330)

NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - Continued

Cost of Living Plan

In addition to the health care and life insurance benefits noted above, the Court also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is $350 and the maximum payment is $1,200. Any additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants). No retirees received the cost of living adjustment from the Court in 2025.

NOTE 10 - RETIREMENT PLAN

Plan Description

The Parochial Employees' Retirement System Board of Trustees (The "Board") administers the Parochial Employees' Retirement System (the "System"). Employees of the Court are eligible for participation in the System – a cost-sharing, multiple-employer defined benefit pension plan administered by a Board of Trustees and established by Act 205 of the 1952 Regular Session of the Louisiana Legislature. The System was revised by Act No. 765 of 1979, effective January 1, 1980, to create the Plan A and Plan B fund to replace the "regular plan" and the "supplemental plan". The Plan is operating pursuant to LA R.S. 11:1901 through 11:2015. The System covers employees who were hired subsequent to December 15, 1979. All employees of the Intensive Probation Drug Court Fund, the Drug Lab Fund, DWI Court Fund, Veterans Treatment Court Fund and the Intensive Probation Services Fund are members of Plan A. The System issues a publicly available financial report that can be obtained at www.persla.org. The report may also be obtained by writing to the Parochial Employees' Retirement System of Louisiana, 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809, or by calling (225) 928-1361.

Benefits Provided

The System provides retirement, disability, and death benefits. Retirement benefits are determined as 3.0% of the employee's final compensation multiplied by the employee's years of creditable service. Employees hired prior to January 1, 2007 who retire at or after age 65 with at least 7 years of creditable service, age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees hired after January 1, 2007 who retire at or after age 67 with at least 7 years of creditable service, age 62 with at least 10 years of creditable service, or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3.0% of their final-average compensation multiplied by his/her years of creditable service. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Under state law, cost of living increases to benefits are allowable only if sufficient funds are available from investment income in excess of normal requirements. Cost of living increases cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement.

NOTE 10 – RETIREMENT PLAN - Continued

Contributions

Per Act 765 of the 1979 Regular Session of the Louisiana Legislature, contribution rates for employees are established by state law and employer contribution rates are actuarially determined each year by the System's Board of Trustees. Employees are required to contribute 9.50% of their annual pay. The Court's contractually required contribution rate was 11.00% for the period ended December 31, 2025.

Contributions to the System from the Court were $129,906 for the year ended December 31, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Court reported an asset of $136,463 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2024, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Court's proportion of the net pension asset was based on a projection of the Court's December 31, 2025 contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2024, the Court's proportion was 0.135699%, which was an increase of 0.000772% from its proportion measured as of December 31, 2023. For the year ended December 31, 2025, the Court recognized pension expense of $121,718. At December 31, 2025, the Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 83,277	$ 11,862
Net difference between projected and actual investment earnings on pension plan investments	-	89,861
Changes of assumptions	-	15,016
Changes in proportions	1,301	354
Post-measurement date contributions	129,906	-
	$ 214,484	$ 117,093

$129,906 reported as deferred outflows of resources related to pensions resulting from the Court's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the years ending:	
December 31, 2026	$ 51,865
December 31, 2027	121,708
December 31, 2028	(138,371)
December 31, 2029	(67,717)

NOTE 10 – RETIREMENT PLAN - Continued

Actuarial Assumptions

The net pension asset in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2 30%
Salary Increases	4.75%
Investment Rate of Return	6.40%, net of investment expense

Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	37.00%	1.08%
Equity	47.00%	2.82%
Alternatives	15.00%	0.76%
Real Assets	1.00%	0.07%
Total	100.00%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

NOTE 10 – RETIREMENT PLAN - Continued

Actuarial Assumptions - Continued

The mortality rate assumption used in the December 31, 2024, valuation was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125%) for females, each with full generational projection using the MP2021 scale.

Sensitivity of the Court's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Court's proportionate share of the net pension asset calculated using the discount rate of (6.40%), as well as what the Court's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage-point lower (5.40%) or one percentage-point higher (7.40%) than the current rate:

	1.00% Decrease (5.40%)	Current Discount Rate (6.40%)	1.00% Increase (7.40%)
The Court's Proportionate Share of the Net Pension Liability (Asset)	$ 696,415	$ (136,463)	$ (835,567)

<u>Pension Plan Fiduciary Net Position</u> – Detailed information about the pension plan's fiduciary net position is available in the separately issued System financial report.

<u>Payables to the Pension Plan</u> – As of December 31, 2025, the Court did not have any payables due to the System.

NOTE 11 – FUND BALANCES

	Judicial Expense Fund	Intensive Probation Drug Court Fund	Collections Fund	Legal Assistance Program Fund	Intensive Probation Services Fund	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES							
Nonspendable							
Prepaid expense	$ 12,050	$ -	$ -	$ -	$ -	$ -	$ 12,050
Restricted							
Intensive Probation Drug Court	-	525,845	-	-	-	-	525,845
Domestic Support Services	-	-	-	-	-	5,531	5,531
DWI Court	-	-	-	-	-	145,382	145,382
Intensive Probation Services	-	-	-	-	80,673	-	80,673
Indigent Transcript	-	-	-	-	-	202,824	202,824
Smart Supervision	-	-	-	-	-	117,006	117,006
Veterans Court	-	-	-	-	-	1,865	1,865
Committed to:							
Stabilization Arrangement/debt service	707,877	-	-	-	-	-	707,877
Assigned to:							
Drug Lab	-	-	-	-	-	138,202	138,202
Unassigned:	864,481	-	-	-	-	-	864,481
Total Fund Balances	$ 1,584,408	$ 525,845	$ -	$ -	$ 80,673	$ 610,810	$ 2,801,736

Stabilization Arrangement and Committed Funds

In October 2012, with En Banc approval, the Court established a stabilization account effective January 1, 2013 for the purpose of committing funds for emergency purposes or large equipment purchases. The account is funded annually from allotted funds for divisional expenditures in excess of $15,000. Additionally, in July 2021, the Judges committed $200,000 to the debt service on the building. All expenditures from the account require En Banc approval. As of December 31, 2025, the account had a balance of $707,877.

NOTE 12 – SUBSEQUENT EVENTS

Subsequent events were evaluated through the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2025 that required recognition or disclosure in these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

TWENTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL - JUDICIAL EXPENSE FUND

December 31, 2025

	BUDGETED AMOUNTS			
	Original Budget	Final Budget	Judicial Expense Fund Actual	Variance with Final Budget-Favorable (Unfavorable)
Revenues				
Charges for services				
Clerk of Court fees	$ 250,000	$ 245,000	$ 270,095	$ 25,095
Other Revenues				
Fines and fees	100	100	2,357	2,257
Interest income	2,000	1,500	1,388	(112)
Intergovernmental	10,000	10,000	9,612	(388)
Miscellaneous	6,000	3,000	3,022	22
Total Revenues	268,100	259,600	286,474	26,874
Expenditures				
Current				
Judicial Activities				
Advertising	300	1,100	1,664	(564)
Audit fees	24,000	27,500	27,454	46
Banking	1,000	6,000	6,745	(745)
Computer and noninventory equipment	22,500	31,500	37,140	(5,640)
Dues and subscriptions	20,000	20,000	31,320	(11,320)
Liability insurance	500	200	147	53
Meetings	20,000	18,000	18,046	(46)
Miscellaneous	40,000	20,000	11,602	8,398
Mobile phone	25,000	20,000	23,587	(3,587)
Office supplies	50,000	50,000	54,037	(4,037)
Online services	40,000	15,000	8,011	6,989
Professional services	5,000	2,200	-	2,200
Postage	500	-	-	-
Repairs and maintenance	5,000	11,000	10,818	182
Secretary expense	3,000	-	-	-
Security	2,500	5,500	-	5,500
Storage	2,000	-	-	-
Training & travel	115,000	115,200	93,219	21,981
Capital outlay	10,000	13,000	19,088	(6,088)
Total Expenditures	386,300	356,200	342,878	13,322

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – *Continued*
December 31,2025

	BUDGETED AMOUNTS			
	Original Budget	Final Budget	Judicial Expense Fund Actual	Variance with Final Budget-Favorable (Unfavorable)
Deficiency of Revenues over Expenditures	(118,200)	(96,600)	(56,704)	(39,896)
Other Financing Sources (Uses)				
Transfers in (out)				
Judicial interest	3,500	3,000	4,995	(1,995)
Contempt payments	8,500	8,900	8,377	523
Total Other Financing Sources (Uses)	12,000	11,900	13,372	(1,472)
Net Change in Fund Balance	(106,200)	(84,700)	(43,332)	(41,368)
Fund Balance				
Beginning of Year	1,279,215	1,627,740	1,627,740	-
End of Year	$ 1,173,015	$ 1,543,040	$ 1,584,408	$ (41,368)

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS AND NOTES TO THE SCHEDULE

For the Years Ended December 31, 2018 through 2025

	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service cost	$ 8,615	$ 7,939	$ 8,148	$ 11,106	$ 19,480	$ 11,395	$ 8,353	$ 8,765
Interest	36,246	32,831	29,347	73,857	96,107	80,123	42,031	70,141
Differences between expected and actual experience	4,393	(241,833)	(62)	81,668	(52,103)	(327,359)	-	-
Changes in assumptions/inputs	87,419	142,546	67,468	32,024	(312,323)	37,758	(6,660)	(6,991)
Benefit payments and net transfers	(44,005)	(70,866)	(48,541)	(46,425)	(49,733)	(35,657)	(39,258)	(41,199)
Net change in total OPEB liability	92,668	(129,383)	56,360	152,230	(298,572)	(233,740)	4,466	30,716
Total OPEB liability – beginning	977,335	1,070,003	940,620	996,980	1,149,210	850,638	616,898	621,364
Total OPEB liability – ending	$ 1,070,003	$ 940,620	$ 996,980	$ 1,149,210	$ 850,638	$ 616,898	$ 621,364	$ 652,080
Covered-employee payroll	$ 834,819	$ 807,515	$ 822,536	$ 844,782	$ 918,088	$ 1,088,230	$ 1,147,763	$ 1,204,503
Total OPEB liability as a percentage of covered-employee payroll	128.20%	116.48%	121.21%	136.04%	92.65%	56.69%	54.14%	54.14%

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

The measurement date for the above information was December 31, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025, respectively.

Notes to the Schedule:

Benefit changes – There were no changes of benefit terms for the years ended December 31, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025.

Changes in assumptions and other inputs reflect a change in the discount rate from 3.76% as of the beginning of the measurement period to 3.23% as of December 31, 2018, a change to 3.26% as of December 31, 2019, a change to 1.93% as of December 31, 2020, a change to 2.25% as of December 31, 2021, a change to 4.31% as of December 31, 2022, a change to 4.00% as of December 31, 2023, a change to 4.28% as of December 31, 2024, and no change as of December 31, 2025.

As of December 31, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025, there were no assets accumulated in a trust to pay related benefits.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
SCHEDULE OF EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND NOTES TO THE SCHEDULE
For the Years Ended December 31, 2016 Through 2025

Fiscal Year	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered-Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a % of its Covered Employee Payroll	Plan Fiduciary Net Position as a % of the Total Pension Liability
12/31/2016	0.177432%	467,024	1,020,309	45.77%	99.15%
12/31/2017	0.125262%	257,984	839,635	30.73%	94.15%
12/31/2018	(0.132119)%	(98,066)	834,810	(11.75)%	101.98%
12/31/2019	0.12624%	560,299	807,515	69.39%	88.86%
12/31/2020	0.124075%	5,841	822,536	0.71%	99.89%
12/31/2021	(0.120328)%	(210,986)	844,782	(24.98)%	260.12%
12/31/2022	(0.141347)%	(665,804)	918,088	(72.52)%	110.46%
12/31/2023	0.15058%	579,549	1,088,230	53.25%	91.74%
12/31/2024	0.147284%	140,321	1,147,763	12.26%	98.03%
12/31/2025	0.135699%	(136,463)	1,204,503	(11.33)%	101.97%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

CHANGES OF BENEFIT TERMS:

There were no changes of benefit terms during any of the years presented.

CHANGES OF ASSUMPTIONS:

Inflation rate increased from 2.0% to 2.1% from December 31, 2020 to December 31, 2021.

Inflation rate increased from 2.1% to 2.3% from December 31, 2021 to December 31, 2022.

Inflation rate increased from 2.3% to 2.41% from December 31, 2024 to December 31, 2025.

The amounts presented have a measurement date of the previous calendar year

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS
For the Years Ended December 31, 2016 Through 2025

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Excess (Deficiency)	Employer's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/2016	$ 147,696	$ 147,696	-	$ 1,020,309	14.48%
12/31/2017	96,702	96,702	-	839,635	11.52%
12/31/2018	96,004	96,004	-	834,810	11.50%
12/31/2019	91,621	91,621	-	807,515	11.50%
12/31/2020	100,761	100,761	-	822,536	12.25%
12/31/2021	108,876	108,876	-	844,782	12.89%
12/31/2022	103,138	103,138	-	918,088	11.23%
12/31/2023	124,948	124,948	-	1,088,230	11.48%
12/31/2024	131,248	131,248	-	1,147,763	11.44%
12/31/2025	129,906	129,906	-	1,204,503	10.79%

The amounts presented have a measurement date of the previous calendar year.

OTHER SUPPLEMENTAL INFORMATION

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

For the Year Ended December 31, 2025

Domestic Relations Section Support Fund

As provided by Louisiana Revised Statute 46:236.5, the Fund was created for the purpose of expediting the process for the establishment and enforcement of support obligations (child support and alimony) under the jurisdiction of the Twenty-Fourth Judicial District Court Domestic Relations Section. All accounting transactions are recorded and maintained by Judicial Administration.

Drug Lab Fund

As provided by the Louisiana Code of Criminal Procedure, Article 17, the Fund was created for the purpose or purposes related to the establishment and proper administration of a Drug Lab to process drug tests of the Court. The Fund is to be administered by the presiding judge or judges thereof or by an employee designated by the Court. All accounting transactions are recorded and maintained by Judicial Administration.

DWI Court Fund

As provided by Revised Statutes 13:5304, the Fund was created for the purpose or purposes related to the establishment and proper administration of a probation program of the Twenty-Fourth Judicial District Court to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

Indigent Transcript Fund

As provided by Louisiana Revised Statue 13:967, the Fund was created for the purpose of paying the salaries of the court reporters for the Court. All accounting transactions are recorded and maintained by the Jefferson Parish accounting department.

Smart Supervision Fund

As provided by Louisiana Revised Statue 13:5401, the Fund was created for the purpose or purposes related to the establishment and proper administration of a reentry court of the Twenty-Fourth Judicial District Court and it's corresponding Swift and Certain Probation program pursuant to Act No. 676. It is to be administered by the presiding judge or judges thereof or by an employee designated by the Court of the Twenty-Fourth Judicial District Court. All accounting transactions are recorded and maintained by Judicial Administration.

Veterans Treatment Court Fund

As provided by Louisiana Revised Statute 13:5362, the Fund was created for the purpose of establishing a program to assist veterans in order to reduce the incidence of alcohol and drug use, alcohol and drug addiction, and crimes committed by veterans as a result of alcohol and drug use and alcohol and drug addiction. All accounting transactions are recorded and maintained by Judicial Administration.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET

December 31, 2025

	Drug Lab Fund	DWI Court Fund	Domestic Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
ASSETS							
Cash	$ 144,994	$ 142,895	$ 5,626	$ 199,476	$ 1,865	$ 85,481	$ 580,337
Accounts receivable	24,144	-	-	-	-	120	24,264
Due from other funds	-	230	-	-	-	178	408
Due from other governments	-	28,772	-	3,348	-	39,836	71,956
TOTAL ASSETS	$ 169,138	$ 171,897	$ 5,626	$ 202,824	$ 1,865	$ 125,615	$ 676,965
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	$ 5,654	$ 1,233	$ 95	$ -	$ -	$ 6,370	$ 13,352
Due to other funds	25,282	25,282	-	-	-	-	50,564
Due to other governments	-	-	-	-	-	2,239	2,239
TOTAL LIABILITIES	30,936	26,515	95	-	-	8,609	66,155
FUND BALANCES							
Restricted	-	145,382	5,531	202,824	1,865	117,006	472,608
Assigned	138,202	-	-	-	-	-	138,202
TOTAL FUND BALANCES	138,202	145,382	5,531	202,824	1,865	117,006	610,810
TOTAL LIABILITIES AND FUND BALANCES	$ 169,138	$ 171,897	$ 5,626	$ 202,824	$ 1,865	$ 125,615	$ 676,965

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

December 31, 2025

	Drug Lab Fund	DWI Court Fund	Domestic Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
REVENUES							
Charges for Services							
Supervision fees	$ -	$ 70,016	$ -	$ -	$ -	$ 11,578	$ 81,594
Drug Lab fees	371,136	-	-	-	-	-	371,136
Indigent transcript fees	-	-	-	50,492	-	-	50,492
Other Revenues							
Federal grants	-	159,542	-	-	-	-	159,542
Interest income	-	-	5	-	-	-	5
Intergovernmental	-	-	-	-	-	340,750	340,750
Miscellaneous	-	-	491	-	-	-	491
TOTAL REVENUES	371,136	229,558	496	50,492	-	352,328	1,004,010
EXPENDITURES							
Judicial Activities							
Audit fees	5,490	4,489	-	-	-	2,488	12,467
Advertising	658	-	-	-	-	-	658
Computer services	-	1,275	-	-	-	34,253	35,528
Contract personnel	-	8,294	-	-	-	90,100	98,394
Court reporters	-	-	-	40,606	-	-	40,606
Drug tests	11,460	-	-	-	-	-	11,460
Drug testing supplies	152,781	-	-	-	-	-	152,781
Dues and subscriptions	-	226	-	-	-	120	346
Flex administration fees	53	17	-	-	-	63	133
Health - current	28,815	11,273	-	-	-	22,564	62,652
JPRS	304	195	-	-	-	354	853
Life - current	201	124	-	-	-	259	584
Medicare	1,768	1,186	-	-	-	2,119	5,073
Miscellaneous expense	-	3,870	-	-	-	2,239	6,109

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS - Continued

December 31, 2025

	Drug Lab Fund	DWI Court Fund	Domestic Section Support Fund	Indigent Transcript Fund	Veterans Treatment Court Fund	Smart Supervision Fund	Total Nonmajor Governmental Funds
EXPENDITURES - Continued							
Judicial Activities - Continued							
Mobile phone	-	-	-	-	-	938	938
Office supplies	6,723	-	-	-	-	-	6,723
PAR employee	14,569	7,141	-	-	-	16,925	38,635
Pension factor	331	162	-	-	-	384	877
Professional services	-	87,842	-	-	-	8,658	96,500
Salaries	133,042	85,220	-	-	-	154,417	372,679
Social security	-	1,195	-	-	-	-	1,195
Training and travel	-	4,825	-	-	-	11,927	16,752
Capital outlay	-	-	-	-	-	1,702	1,702
TOTAL EXPENDITURES	356,195	217,334	-	40,606	-	349,510	963,645
EXCESS OF REVENUES OVER EXPENDITURES	14,941	12,224	496	9,886	-	2,818	40,365
OTHER FINANCING SOURCES (USES)							
Transfers in (out)							
Other	-	2,068	-	-	-	308	2,376
TOTAL OTHER FINANCING SOURCES (USES)	-	2,068	-	-	-	308	2,376
NET CHANGE IN FUND BALANCES	14,941	14,292	496	9,886	-	3,126	42,741
FUND BALANCES							
BEGINNING OF YEAR	123,261	131,090	5,035	192,938	1,865	113,880	568,069
END OF YEAR	$ 138,202	$ 145,382	$ 5,531	$ 202,824	$ 1,865	$ 117,006	$ 610,810

The accompanying notes are an integral part of this statement.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2025

FederalGrantor/Pass-Through Grantor Program or Cluster Title	Award Number	Listing Number	Federal Expenditures
United States Department of Health and Human Services			
Passed through the Supreme Court of Louisiana			
Office of the Judicial Administration:			
Temporary Assistance for Needy Families	FY 2024-25	93.558	$ 115,623
Temporary Assistance for Needy Families	FY 2025-26	93.558	144,743
Total U.S. Department of Health and Human Services			260,366
United States Department of Transportation			
Passed through the Supreme Court of Louisiana			
Drug and Safety Court Office:			
National Priority Safety Programs	FY 2024-25	20.616	130,770
National Priority Safety Programs	FY 2025-26	20.616	28,772
Total U.S. Department of Transportation			159,542
TOTAL FEDERAL AWARDS EXPENDED			$ 419,908

See Notes to the Schedule of Expenditure of Federal Awards.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2025

NOTE 1 – BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying *Schedule of Expenditures of Federal Awards* (the Schedule) includes the federal grant activity of the Twenty-Fourth Judicial District Court (the Court) and is prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied by governmental units. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Court, it is not intended to and does not present the net position and changes in the net position of the Court. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 – DE MINIMIS COST RATE

During the year ended December 31, 2025, the Court did not elect to use the de minimis cost rate as covered in Section 200.414 of the Uniform Guidance.

TWENTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEADS

December 31, 2025

Judge	Mileage	Per Diem	Travel	Dues	Lodging	Meals	Wireless	Reg. Fees	Total
Raymond S. Steib, Jr.	$ 3,709	$ 85	$ 623	$ 800	$ 4,727	$ 260	$ -	$ 1,925	$ 12,129
R. Christopher Cox, III	-	-	-	750	-	260	-	650	1,660
June Berry Darensburg	918	1,086	640	750	4,451	260	480	2,024	10,609
Jacqueline F. Maloney	-	-	30	750	-	260	480	100	1,620
Frank A Brindisi	-	754	30	750	2,269	260	-	700	4,763
Michael P. Mentz	-	1,402	713	750	6,202	260	-	1,525	10,852
E. Adrian Adams	-	-	-	750	6,764	260	480	3,549	11,803
Donald "Chick" Foret	-	-	-	750	-	260	-	375	1,385
Nancy A. Miller	399	-	1,804	750	4,028	260	-	1,225	8,466
Stephen C. Grefer	-	344	11	750	2,425	260	-	700	4,490
Ellen Shirer Kovach	144	-	748	750	3,126	260	-	700	5,728
Donald A Rowan, Jr.	-	-	-	750	-	260	480	425	1,915
Shayna Beevers Morvant	-	-	22	750	-	260	1,283	-	2,315
Stephen D. Enright, Jr.	1,647	310	-	750	601	260	-	750	4,318
Danyelle M. Taylor	-	-	-	750	-	260	480	1,050	2,540
Lee V. Faulkner, Jr.	1,304	1,081	542	750	4,157	260	-	2,299	10,393
TOTAL	$ 8,121	$ 5,062	$ 5,163	$ 12,050	$ 38,750	$ 4,160	$ 3,683	$ 17,997	$ 94,986

TWENTY-FOURTH JUDICIAL DISTRICT COURT

JUSTICE SYSTEM FUNDING SCHEDULE – RECEIVING ENTITY

For the Year Ended December 31, 2025

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
Ending Balance of Amounts Assessed but Not Received	$ 21,255	$ 22,038
Receipts From:		
Jefferson Parish Clerk of Court - civil fees	$ 177,542	$ 186,851
Total receipts:	$ 177,542	$ 186,851

TWENTY-FOURTH JUDICIAL DISTRICT COURT

JUSTICE SYSTEM FUNDING SCHEDULE – COLLECTING/DISBURSING ENTITY – COLLECTIONS FUND

For the Year Ended December 31, 2025

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
Beginning cash balance	$ 398,143	$ 489,421
Add: Collections		
Civil fees	109,977	91,187
Criminal court costs/fees	678,322	415,815
Criminal fines - contempt	3,029	2,450
Criminal fines - other/non-contempt	50,350	26,831
Restitution	344,489	403,132
Probation/parole/supervision fees	18,593	6,502
Other	14,889	6,440
Total Collected	1,219,649	952,357
Less deductions: collections retained by the 24th Judicial District Court Funds		
Criminal court costs/fees	47,741	27,588
Criminal fines - contempt	2,545	2,450
Probation/parole/supervision fees	17,182	7,393
Other	2,771	5,566
Total Collections Retained by the 24th Judicial District Court Funds	70,239	42,997
Less deductions: amounts disbursed to individuals and entities, excluding governments and nonprofits		
Collection/processing fees paid to third party entities	216	-
Restitution disbursements to individuals and entities, excluding governments and nonprofits	277,882	412,625
Total amounts disbursed to individuals and entities, excluding governments and nonprofits	278,098	412,625
Less deductions: amounts disbursed to other governments and nonprofits	780,034	499,089
Total amounts disbursed/retained	1,128,371	954,711
Ending cash balance	$ 489,421	$ 487,067

KUSHNER
LAGRAIZE, LLC
CPAs & CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Twenty-Fourth Judicial District Court (the Court) as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements and have issued our report thereon dated June 22, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 out opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kushner LaGraize, L.L.C.

Metairie, Louisiana
June 22, 2026

SCHEDULE OF FINDINGS

TWENTY-FOURTH JUDICIAL DISTRICT COURT

SCHEDULE OF FINDINGS

For The Year Ended December 31,2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

1. The type of report issued on the basic financial statements: unmodified opinion

2. Significant deficiencies in internal control were disclosed by the audit of the financial statements: none reported, Material weaknesses: no

3. Noncompliance which is material to the financial statements: no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

TWENTY-FOURTH JUDICIAL DISTRICT COURT

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

For The Year Ended December 31, 2025

SECTION I – FINDINGS RELATED TO THE FINANCIAL STATEMENTS

None noted.

SECTION II – MANAGEMENT LETTER

None

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Judges of the Twenty-Fourth Judicial District Court, 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 Twenty-Fourth Judicial District Court's is responsible for those C/C areas identified in the SAUPs.

The Twenty-Fourth Judicial District Court (the 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.

No exceptions noted.

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.

No exceptions noted.

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

No exceptions noted.

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).

No exceptions noted.

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(s) rate of pay or approval and maintenance of pay rate schedules.

No exceptions noted

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.

No exceptions noted.

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

No exceptions noted.

viii. ***Credit Cards (and debit cards, fuel cards, P-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).

No exceptions noted.

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.

No exceptions noted.

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

No exceptions noted.

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.

No exceptions noted

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.

No exceptions noted.

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.

No exceptions noted.

ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget- to-actual, at a minimum, on all special revenue funds.

No exceptions noted.

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.

N/A – the Judicial Expense Fund did not have a negative ending unassigned fund balance in the prior year.

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

No exceptions noted.

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);

No exceptions noted.

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

No exceptions noted

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.

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).

Obtained listing of deposit sites for the fiscal period and management's representation that the listing is complete, without exception.

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 (i.e., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, 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:

Obtained listing of collection sites for the fiscal period and management's representation that the listing is complete, without exception.

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

No exceptions noted.

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

No exceptions noted.

iii. Each employee responsible for collecting cash is not 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.

No exceptions noted.

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

No exceptions noted.

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

No exceptions noted.

D. Randomly select two deposit dates for each of the 5 bank accounts selected for "Bank Reconciliations" procedure #3A above (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). Obtain supporting documentation for each of the 10 deposits and:

i. Observe that receipts are sequentially pre-numbered.

No exceptions noted.

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

No exceptions noted

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

No exceptions noted.

iv. Observe 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).

No exceptions noted.

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

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).

Obtained listing of locations that process payments for the fiscal period and management's representation that the listing is complete, without exception

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, 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/making the purchase.

No exceptions noted.

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

No exceptions noted.

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.

No exceptions noted.

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.

No exceptions noted

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

No exceptions noted.

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 matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

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.

No exceptions noted.

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 per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy.

No exceptions noted.

6. ***Credit Cards/Debit Cards/Fuel Cards/P-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.

Obtained complete listing of all active credit cards for the fiscal period and management's representation that the listing is complete, without exception

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., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.

No exceptions noted.

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

No exceptions noted.

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 (i.e., each card should have 10 transactions subject to testing). For each transaction, observe 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 note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

No exceptions noted.

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.

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, 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:

Obtained complete listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing is complete, without exception.

i. If reimbursed using a per diem, observe 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).

No exceptions noted.

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

No exceptions noted.

iii. Observe 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).

No exceptions noted.

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

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. Alternately, 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.

No exceptions noted.

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).

No exceptions noted.

iii. If the contract was amended (e.g., change order), observe 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, was approval documented).

N/A – examined 3 contracts, noting none were amended during the fiscal year.

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 the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

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.

Obtained complete listing of all employees and officials employed during the fiscal period and management's representation that the listing is complete, without exception

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

   No exceptions noted.

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

   No exceptions noted.

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

   No exceptions noted.

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

   No exceptions noted

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, 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 or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

   No exceptions noted.

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.

   Per discussion with management, all employer and employee portions of third-party payroll related amounts have been paid, and any associated forms filed, by the required deadline, without exception.

10. ***Ethics***

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

i. Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

   No exceptions noted.

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

N/A - Per discussion with management, there were no changes to the entity's ethics policies during the fiscal period

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

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 State Bond Commission approval was obtained for each debt instrument issued.

N/A – per discussion with management and review of the financial statements, the Court issued no debt during the fiscal period.

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).

N/A – per discussion with management and review of the financial statements, the Court had no outstanding debt during the year.

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 Court attorney of the Court in which the entity is domiciled.

No exceptions noted.

B. Observe 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.

No exceptions noted.

13. ***Information Technology Disaster Recovery/Business Continuity***

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

   i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe 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.

   We performed the procedures and discussed the results with management.

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

   We performed the procedures and discussed the results with management.

   iii. 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.

   We performed the procedures and discussed the results with management.

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

   We performed the procedure and discussed the results with management.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #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 procedure and discussed the results with management.

14. ***Prevention of Sexual Harassment***

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

No exceptions noted

B. Observe 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).

No exceptions noted.

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 it 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.

No exceptions noted

We were engaged by the 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 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.

Kushner LaGraize, L.L.C.
Metairie, Louisiana
June 22, 2026