

**EAST BATON ROUGE PARISH
JUVENILE COURT**

BATON ROUGE, LOUISIANA

DECEMBER 31, 2025



L.A. CHAMPAGNE & CO.

CERTIFIED PUBLIC ACCOUNTANTS

TABLE OF CONTENTS

Independent auditor's report

Required supplementary information:

Management's discussion and analysis 1 - 8

Basic financial statements:

Statements

	<i>Government-wide financial statements:</i>	
1	Statement of net position	9
2	Statement of activities	10
	<i>Fund financial statements:</i>	
3	Balance sheet - governmental funds	11 - 12
4	Statement of revenues, expenditures, and changes in fund balances – governmental funds	13 - 14
5	Statement of fiduciary net position – custodial fund	15
6	Statement of changes in fiduciary net position – custodial fund	16
	Notes to basic financial statements	17 - 37

Required supplementary information:

Exhibits

1	Budgetary comparison schedule – General Fund	38
2	Budgetary comparison schedule – Judicial Expense Fund	39
3	Budgetary comparison schedule – Victims of Juvenile Crimes Compensation Fund	40
	Notes to required supplementary information on budgetary accounting and control	41
4	Schedule of changes in total OPEB liability and related ratios	42
5	Schedule of proportionate share of the net pension liability	43
6	Schedule of pension contributions	44
	Notes to required supplementary information on pensions	45

Other supplementary information:

7	Schedule of compensation, benefits, and other payments to agency heads	46
8	Justice System Funding Schedule – Receiving Entity – Judicial Expense Fund	47
9	Justice System Funding Schedule – Collecting/Disbursing Entity – Judicial Expense Fund	48
10	Justice System Funding Schedule – Collecting/Disbursing Entity – Victims of Juvenile Crimes Compensation Fund	49
	Independent auditor’s report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	50-51
	Schedule of findings and responses	52-53
	Schedule of corrective action taken on prior year findings	54
	Management’s corrective action plan	55



INDEPENDENT AUDITOR'S REPORT

Honorable Judges of the
East Baton Rouge Parish Juvenile Court

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the fiduciary fund of the East Baton Rouge Parish Juvenile Court, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, 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 and each major fund of the East Baton Rouge Parish Juvenile Court as of December 31, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 East Baton Rouge Parish Juvenile 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 these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 East Baton Rouge Parish Juvenile 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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 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, 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 East Baton Rouge Parish Juvenile 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 East Baton Rouge Parish Juvenile 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, the budgetary comparison information, the Schedule of Changes in Total OPEB Liability and Related Ratios, the Schedule of Proportionate Share of the Net Pension Liability, and the Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Auditing 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 East Baton Rouge Parish Juvenile Court's basic financial statements. The supplementary schedule of compensation, benefits, and other payments to agency heads, as well as the schedules for justice system funding as a receiving and collecting/disbursing entity is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary schedule of compensation, benefits, and other payments to agency heads and the schedules for justice system funding as a receiving and collecting/disbursing entity 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 11, 2026, on our consideration of the East Baton Rouge Parish Juvenile 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financing reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering East Baton Rouge Parish Juvenile Court's internal control over financial reporting and compliance.

S. A. Champagne & Co, LLP

June 11, 2026

Baton Rouge, Louisiana



Adam J. Haney
Judge, Division A

Gail Grover
Judge, Division B

JUVENILE COURT

PARISH OF EAST BATON ROUGE

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Lynn M. Maloy
Judicial Administrator

Darlene Munson
Deputy Judicial Administrator

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the East Baton Rouge Parish Juvenile Court (the Court) provides an overview of the Court's activities for the year ended December 31, 2025. Please read it in conjunction with the Court's financial statements.

FINANCIAL HIGHLIGHTS

The Court's total net position deficit increased by \$2,182,532.

In the current fiscal year, the Court's expenses exceeded its revenues by \$2,182,532, primarily due to increases in pension and other post-employment benefit liabilities. In the previous fiscal year, revenues were greater than expenses by approximately \$171,000.

The total cost of overall Court operations increased by approximately \$2,500,000 or 136 percent.

The general fund reported revenues exceeding expenditures this year by approximately \$12,000. Last year, revenues exceeded expenditures by approximately \$23,000.

The resources available for appropriation were approximately \$217,000 less than amounts originally budgeted for the general fund. Expenditures were less than original budgetary limits by approximately \$53,000.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (see table of contents) provide information about the activities of the Court as a whole and present a longer-term view of the Court's finances. Fund financial statements (see table of contents) tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements.

REPORTING THE COURT AS A WHOLE

Our analysis of the Court as a whole begins on page 9. One of the most important questions asked about the Court's finances is, "Is the Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Court as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Court's net position and changes in them. You can think of the Court's net position—the difference between assets and liabilities—as one way to measure the Court's financial health, or financial position. Over time, increases or decreases in the Court's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as number of cases handled by Juvenile Court as well as the State's economic condition to assess the overall health of the Court.

Currently, the Court has only governmental activities that provide for personnel, equipment, supplies and other costs related to the proper administration of Juvenile Court.

REPORTING THE COURT'S FUNDS

Our analysis of the Court's funds begins on page 11. The fund financial statements provide detailed information about the Court's funds—not the Court as a whole. All amounts received through the Victims of Juvenile Crime Compensation Fund are reported in a separate special revenue fund, while the fees for court costs and other revenues that finance activities of Juvenile Court are reported in the General Fund. These are governmental funds that focus on how money flows into and out of a fund and the balance left at year-end that is available for spending. These funds are reported using an accounting method called modified accrual basis of accounting, which measures only cash and other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Court's operations and the services it provides. Governmental fund information helps you determine the number of financial resources available to be spent in the near future to finance the Court's operations. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation following the fund financial statements.

THE COURT AS A WHOLE

The Court's total net position deficit increased by approximately \$2,183,000 from \$5,220,390 in 2024 to \$7,402,922 in 2025 due principally to adjustments in the Court's net *Other Post Employee Benefits (OPEB)* obligation and net pension liability.

Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Court's governmental activities.

For the year ended December 31, 2025, net position changed as follows:

Table 1
Net Position

	2025	2024	Increase (Decrease)	
			Amount	Percent
Current and other assets	\$ 612,508	\$ 580,911	\$ 31,597	5 %
Capital assets	228,725	56,933	171,792	302 %
Deferred outflows of resources	1,564,841	1,635,497	(70,656)	(4) %
Total assets and deferred outflows	2,406,074	2,273,341	132,733	6 %
Current liabilities	131,589	50,909	80,680	158 %
Noncurrent liabilities	9,205,449	6,967,984	2,237,465	32 %
Deferred inflows of resources	471,958	474,838	(2,880)	(1) %
Total liabilities and deferred inflows	9,808,996	7,493,731	2,315,265	31 %
Net position				
Invested in capital assets	228,725	56,933	171,792	302 %
Restricted	73,248	70,682	2,566	4 %
Unrestricted deficit	(7,704,895)	(5,348,005)	(2,356,890)	44 %
Total net position deficit	\$ (7,402,922)	\$ (5,220,390)	\$ (2,182,532)	42 %

Unrestricted net position deficit – from which day-to-day operations are funded without constraints established by other legal restrictions – increased by \$2,356,890 from \$5,348,005 in 2024 to \$7,704,895 at the end of 2025.

The Court's expenses in 2025 were \$2,522,981 or 136 percent more than 2024, primarily due to adjustments in the Court's *Other Post Employment Benefits (OPEB)* obligation, net pension liability, and increases in other personal services and employee benefits.

Approximately 97 percent of the Court's revenues in 2025 were from City-Parish funds appropriated for Court operations. The other 3 percent of the Court's 2025 revenues were from the *Louisiana Supreme Court's Children and Families Division* for the *Families in Need of Services Assistance Program (FINSAP)*, the *Louisiana Supreme Court Drug & Specialty Courts Division* for the *Family Preservation Court (FPC)*, the *Mayor's Office of Community Development*

for the *Opioid Abatement Program*, and from the *Office of Juvenile Justice and Delinquency Prevention (OJJDP)* to expand the *Family Preservation Court Program*.

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is provided. Of particular interest is its format that is significantly different than that of the typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net Revenue/(Expense). The reason for this kind of format is to highlight the relative financial burden of each of the governmental functions. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants.

Table 2
Changes in Net Position

	2025	2024	Increase (Decrease)	
			Amount	Percent
Revenues				
Fees and fines	\$ 41,711	\$ 53,457	\$ (11,746)	(22) %
Intergovernmental	2,149,340	1,966,839	182,501	9 %
Investment earnings	6,350	7,644	(1,294)	(17) %
Other	4,086	4,590	(504)	(11) %
Total revenues	<u>2,201,487</u>	<u>2,032,530</u>	<u>168,957</u>	8 %
Program expenses				
Juvenile Court				
Court operations	4,188,816	1,658,133	2,530,683	153 %
FINSAP	67,068	67,234	(166)	(0) %
SCDCO - FPC program	87,627	72,221	15,406	21 %
LCLE Truancy	920	1,840	(920)	(50) %
OJJDP-FPC Program	26,923	60,540	(33,617)	(56) %
Opioid Abatement program	11,265	-	11,265	0
Reparations to crime victims	1,400	1,070	330	31 %
Total expenses	<u>4,384,019</u>	<u>1,861,038</u>	<u>2,522,981</u>	136 %
Change in net position	<u>\$ (2,182,532)</u>	<u>\$ 171,492</u>	<u>\$ (2,354,024)</u>	(1,373) %

THE COURT'S FUNDS

As the Court completed the year, its general fund (as presented in the balance sheet on page 11) reported a fund balance of approximately \$247,000, which is approximately \$12,000 more than last year's total of approximately \$235,000.

The following schedule (Table 3) presents a summary of the general fund revenues and expenditures for the fiscal year ended December 31, 2025, and the amount and percentage of increases and decreases in relation to the prior year.

Table 3
General Fund Revenues and Expenditures

	2025		2024	
	Amount	Percent of Total	Amount	Percent of Total
Revenues				
Intergovernmental	\$ 2,146,800	100%	\$ 1,963,391	100%
Investment earnings	2,806	0%	3,410	0%
Other	2,498	0%	2,929	0%
Total revenues	<u>2,152,104</u>		<u>1,969,730</u>	
Expenditures				
Juvenile Court				
Court operations	1,750,281	90%	1,718,327	89%
FINSAP	67,068	3%	67,233	4%
SCDCO/FPC program	87,627	5%	72,221	4%
LCLE truancy	920	0%	1,840	0%
Opioid abatement	11,265	1%	-	0%
OJJDP/FPC program	26,923	1%	60,540	3%
	<u>1,944,084</u>		<u>1,920,161</u>	
Capital outlay	196,298	9%	26,376	1%
Total expenditures	<u>2,140,382</u>		<u>1,946,537</u>	
Deficiency of revenues over expenditures	<u>\$ 11,722</u>		<u>\$ 23,193</u>	

Juvenile Court general fund expenditures increased by approximately \$194,000 or approximately 10 percent primarily due to increases in court operations for capital outlay.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the General Fund budget was revised one time. When comparing original budgeted revenues to the amended budget and to actual revenues at year end, there was a moderate change in original budgeted revenues and amended budgeted revenues for 2025. The increase was due to supplemental funding in the amount of \$73,750 from City-Parish appropriations provided to the Court to supplement operations. Additionally, surplus funds from 2024 in the amount of \$308,889 were carried forward into 2025, for continuation of building renovation projects and computer related needs. Actual Juvenile Court General Fund revenues at year-end were \$217,131 less than projected. The discrepancy in the budgeted revenues can be attributed to the Court's grant reimbursement revenues being lower than expected due to grant expenses decreasing, in addition to underutilization of the City-Parish appropriations needed as a result of project delays in the building renovation projects and from Salary and Benefits savings due to staff vacancies.

General Fund expense projections, as amended, were budgeted in the sum of \$2,193,821. Actual overall expenses in 2025 totaled \$1,944,084 or \$249,737 less than budgeted.

Juvenile Court operating expenses are primarily paid by City-Parish from the *Juvenile Court's Annual City-Parish Operating Budget*. At year-end, any Juvenile Court operating expenses in excess of the Court's annual City-Parish appropriation must be refunded to City-Parish from the *Juvenile Court General Fund*. Any surplus funds at year-end are routinely carried forward into next year's *City-Parish Operating Budget* or the surplus funds may be used to purchase capital items needed by the Court prior to year's end. As of mid-December 2025, the Court's *City-Parish Operating Budget* projected an estimated year-end surplus, combined with the previous year surplus of approximately \$177,542. Accordingly, the Court requested these surplus funds be carried forward to the Court's 2026 *City-Parish Operating Budget*.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of December 31, 2025, the Court had \$734,799 invested in capital assets including computer equipment (See Table 4 below).

Table 4
Capital Assets at Year-end

	2025	2024
Computer equipment, including software	\$ 471,250	\$ 383,230
Other office equipment	130,475	130,475
Furniture and fixtures	133,074	24,796
Totals	<u>\$ 734,799</u>	<u>\$ 538,501</u>

Long Term Liabilities

At year-end, December 31, 2025, the Court had a total of \$158,415 estimated for accrued compensated absences that represent the future liability for vacation earned but not used and sick time that is more likely than not to be used by Juvenile Court employees. That is an 8 percent increase from 2024 as shown in the following table:

Table 5
Outstanding Compensated Absences at Year-end

	<u>2025</u>	<u>2024</u>
Accrued compensated absences	<u>\$ 158,415</u>	<u>\$ 146,675</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In January 2025, all eligible Juvenile Court employees received 3 percent annual pay increases with the exception of those employees who had previously attained the maximum pay rate within the salary range established for their class in the Court's pay plan.

The Court as a whole is dependent on its *City-Parish Annual Operating Budget* for approximately 97 percent of all Court operating expenses. The other 3 percent of revenues are from various grant funds received from the *Louisiana Supreme Court's Children and Families Division* for the *Families in Need of Services Assistance Program (FINSAP)*, the *Louisiana Supreme Court's Drug & Specialty Court Office* for the *Family Preservation Court Program (FPC)*, from the *Office of Juvenile Justice and Delinquency Prevention (OJJDP)* to expand the *Family Preservation Court Program*, from *Opioid Abatement Settlement Funds* distributed to the Court from City-Parish, and from the Court's *Judicial Expense Fund* revenues generated from *Clerk of Court* filing fees, traffic fines, vending, interest income, and bond court registry revenues.

Judicial Expense Fund revenues are used to supplement the Court's *City-Parish Operating Budget* for *supplies*, *contractual services* and various *capital outlay* expenses. *Judicial Expense Fund* revenues in 2025 totaled \$45,417 as opposed to \$58,186 in 2024, a 22 percent decrease. Revenue has continued to decline due to a decrease in traffic fine collections, civil filing fees, vending machine revenue, and interest income earned. It is anticipated that revenue will drop again in 2026 if pending legislation passes that would move traffic tickets for 17-year-old offenders from Juvenile Court to the District Court.

The Juvenile Court's 2026 *City-Parish Annual Operating Budget* appropriation was set at \$1,680,714 which is a 9 percent decrease from the 2025 appropriation. The decrease from the prior year is attributable to a 16 percent decrease in *Salaries and Associate Benefits*, a 16% decrease in *Supplies*, and a 31 percent decrease to *Contractual Services* approved for the Court. The revised 2026 budget is \$1,868,890 as a result of the 2025 year-end interdepartmental transfers and carry forward of surplus funds needed for 2026 court operations.

CONTACTING THE COURT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Court's finances and to show the Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Judicial Administrator's Office at 8333 Veterans Memorial Boulevard, Baton Rouge, Louisiana.



Lynn M. Maloy
Judicial Administrator

BASIC FINANCIAL STATEMENTS

Statement 1

EAST BATON ROUGE PARISH JUVENILE COURT
STATEMENT OF NET POSITION
December 31, 2025

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 543,039
Accounts receivable	202
Receivable from other governments	64,386
Due from agency fund	1,148
Prepaid expense	3,733
Total current assets	<u>612,508</u>
Noncurrent assets:	
Capital assets, net of depreciation	228,725
Total assets	<u><u>\$ 841,233</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows for pensions	\$ 1,319,993
Deferred outflows for OPEB	244,848
Total deferred outflows of resources	<u><u>\$ 1,564,841</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 11,513
Due to other governments	1,290
Accrued salaries and taxes	42,463
Compensated absences - due within one year	76,323
Total current liabilities	<u>131,589</u>
Noncurrent liabilities:	
Compensated absences - due in more than one year	82,092
Net OPEB liability	4,808,910
Net pension liability	4,314,447
Total liabilities	<u><u>\$ 9,337,038</u></u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows for pensions	\$ 47,096
Deferred inflows for OPEB	424,862
Total deferred inflows of resources	<u><u>\$ 471,958</u></u>
NET POSITION	
Net investment in capital assets	228,725
Restricted for:	
Reparations to crime victims	73,248
Unrestricted deficit	<u>(7,704,895)</u>
Total net position deficit	<u><u>\$ (7,402,922)</u></u>

See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT

STATEMENT OF ACTIVITIES

Year ended December 31, 2025

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net Revenue (Expense)
Governmental activities:					
Juvenile Court:					
Court operations	\$ 4,188,816	\$ 38,621	\$ -	\$ -	\$ (4,150,195)
FINSAP program	67,068	-	68,434	-	1,366
SCDCO - FPC program	87,627	-	89,649	-	2,022
LCLE Truancy	920	-	-	-	(920)
OJJDP - FPC program	26,923	-	24,335	-	(2,588)
Opioid Abatement program	11,265	-	11,623	-	358
Reparations to crime victims	1,400	3,090	-	-	1,690
Total governmental activities	<u>\$ 4,384,019</u>	<u>\$ 41,711</u>	<u>\$ 194,041</u>	<u>\$ -</u>	<u>\$ (4,148,267)</u>
General revenues:					
Intergovernmental					1,955,299
Interest					6,350
Other					4,086
Total general revenues					<u>1,965,735</u>
Change in net position					(2,182,532)
Net position deficit - beginning of year					<u>(5,220,390)</u>
Net position deficit - end of the year					<u>\$ (7,402,922)</u>

See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT
BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2025

	General Fund	Judicial Expense Fund	Victims of Juvenile Crime Compensation Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 240,851	\$ 229,130	\$ 73,058	\$ 543,039
Accounts receivable	-	202	-	202
Due from other governments	64,356	30	-	64,386
Due from other funds	-	3,990	190	4,180
Total assets	<u>\$ 305,207</u>	<u>\$ 233,352</u>	<u>\$ 73,248</u>	<u>\$ 611,807</u>
LIABILITIES				
Accounts payable	\$ 11,513	\$ -	\$ -	\$ 11,513
Due to other governments	1,290	-	-	1,290
Due to other funds	3,032	-	-	3,032
Accrued salaries and taxes	42,463	-	-	42,463
Total liabilities	<u>58,298</u>	<u>-</u>	<u>-</u>	<u>58,298</u>
FUND BALANCES				
Restricted for:				
Reparations to crime victims	-	-	73,248	73,248
Unassigned	246,909	233,352	-	480,261
Total fund balances	<u>246,909</u>	<u>233,352</u>	<u>73,248</u>	<u>553,509</u>
Total liabilities and fund balances	<u>\$ 305,207</u>	<u>\$ 233,352</u>	<u>\$ 73,248</u>	<u>\$ 611,807</u>

See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

Total governmental fund balances		\$ 553,509
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund.		228,725
Some expenditures reported in the funds benefit a future period and are not reported as governmental activities of the current period.		3,733
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Accrued compensated absences		(158,415)
Net pension obligation balances in accordance with GASB 68:		
Deferred outflow of resources - deferred pension contributions	\$ 1,319,993	
Net pension liability	(4,314,447)	
Deferred inflow of resources - related to net pension liability	<u>(47,096)</u>	<u>(3,041,550)</u>
Net OPEB balances in accordance with GASB 75:		
Deferred outflow of resources - related to net OPEB liability	\$ 244,848	
Net OPEB liability	(4,808,910)	
Deferred inflow of resources - related to net OPEB liability	<u>(424,862)</u>	<u>(4,988,924)</u>
Net position of governmental activities		<u>\$ (7,402,922)</u>

See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Year ended December 31, 2025

	General Fund	Judicial Expense Fund	Victims of Juvenile Crime Compensation Fund	Total Governmental Funds
REVENUES				
Fees and fines	\$ -	\$ 38,621	\$ 3,090	\$ 41,711
Intergovernmental	2,146,800	2,540	-	2,149,340
Interest	2,806	2,668	876	6,350
Other	2,498	1,588	-	4,086
Total revenues	<u>2,152,104</u>	<u>45,417</u>	<u>3,966</u>	<u>2,201,487</u>
EXPENDITURES				
Current operations:				
Juvenile Court				
Court operations	1,750,281	32,797	-	1,783,078
FINSAP program	67,068	-	-	67,068
SCDCO/FPC program	87,627	-	-	87,627
LCLE Truancy	920	-	-	920
OJJDP/FPC program	26,923	-	-	26,923
Opioid Abatement	11,265	-	-	11,265
Reparations to crime victims	-	-	1,400	1,400
Capital expenditures	<u>196,298</u>	<u>-</u>	<u>-</u>	<u>196,298</u>
Total expenditures	<u>2,140,382</u>	<u>32,797</u>	<u>1,400</u>	<u>2,174,579</u>
OTHER FINANCING SOURCES				
Operating transfers in	-	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	11,722	12,620	2,566	26,908
Fund balances - beginning of year	<u>235,187</u>	<u>220,732</u>	<u>70,682</u>	<u>526,601</u>
Fund balances - end of year	<u>\$ 246,909</u>	<u>\$ 233,352</u>	<u>\$ 73,248</u>	<u>\$ 553,509</u>

See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Net change in fund balances - total governmental funds	\$	26,908
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital Outlay	196,298		
Depreciation Expense	(24,505)		
			171,793

Some expenditures reported in the funds benefit a future period and are not reported as governmental activities of the current period.		3,733
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Some expenditures reported in the funds in a prior period are reported in governmental activities in the current period.		(3,400)
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Some expenditures reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Compensated absences		(40,709)
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Change in net pension liability and deferred inflows and outflows in accordance with GASB 68		(455,500)
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Change in net OPEB liability and deferred outflows and inflows in accordance with GASB 75		(1,885,357)

Change in net assets of governmental activities	\$	<u>(2,182,532)</u>
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See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT
STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUND

December 31, 2025

	Custodial Fund
ASSETS	
Cash	\$ 194,919
Total assets	<u>194,919</u>
LIABILITIES	
Due to JEF	<u>1,148</u>
Total liabilities	<u>1,148</u>
NET POSITION	
Restricted for:	
Individuals, organizations and others	<u>193,771</u>
Total net position	<u><u>\$ 193,771</u></u>

See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUND

Year ended December 31, 2025

	Custodial Fund
ADDITIONS	
Fines collected	\$ 11,275
Bonds collected	<u>19,770</u>
Total additions	<u>31,045</u>
DEDUCTIONS	
Fines disbursed	8,668
Bonds refunded	15,068
Cost (transferred to judicial expense Fund)	<u>1,674</u>
Total deductions	<u>25,410</u>
Net increase/(decrease) in fiduciary net position	5,635
Net position - beginning of year	<u>188,136</u>
Net position - end of year	<u><u>\$ 193,771</u></u>

See accompanying notes to the basic financial statements.

EAST BATON ROUGE PARISH JUVENILE COURT NOTES TO FINANCIAL STATEMENTS

December 31, 2025

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial reporting entity

The East Baton Rouge Parish Juvenile Court (Court) was established by a 1990 legislative act and is provided for under Louisiana Revised Statutes Sections 13:1621 through 13:1630. The Juvenile Court has jurisdiction regarding the interest of children alleged to be delinquent, abandoned, neglected, or otherwise in need of supervision or care.

The East Baton Rouge Parish Juvenile Court - Judicial Expense Fund was established by a legislative act effective July 2, 1991. The act provides for the collection of fees in the form of court costs and fines, and provides for court reporters and such secretarial, clerical, research, administrative or other personnel as are deemed necessary to expedite the business and functions of the court. The Fund may also be used to pay for establishing and maintaining a law library, equipment, supplies and any other costs or expenses related to the proper administration of the court, except for the payment of judges' salaries.

The Court also carries on certain ancillary activities including those related to the maintenance of a victim of juvenile crime compensation fund under RS 13:1561 and the maintenance of a court registry for appearance bond deposits under Article 825 of the Louisiana Children's Code.

As the governing authority of the consolidated government, the City of Baton Rouge, Parish of East Baton Rouge (City-Parish) is the financial reporting entity for the consolidated government. In compliance with the provisions of GASB No. 14, *The Financial Reporting Entity*, the financial reporting entity consists of the primary government (City-Parish), and includes all component units of which the City-Parish appoints a voting majority of the units' board; the City-Parish is either able to impose its will on the unit or a financial benefit or burden relationship exists.

The Court is part of the operations of the juvenile court system that is fiscally dependent on the City-Parish. The City-Parish provides the facilities for court operations and appropriates funds for personal services, and other supplies and services in its annual budget. The nature of the relationship between the Court and the City-Parish is significant. Therefore, the Court was determined to be a component unit of the City of Baton Rouge, Parish of East Baton Rouge, the financial reporting entity. The accompanying financial statements present information only on the East Baton Rouge Parish Juvenile Court as noted below and do not present any other information on the City-Parish, the general government services provided by that governmental unit, or on the other governmental units that comprise the financial reporting entity.

Basis of presentation

The accompanying financial statements have been prepared in accordance with accounting principles general accepted in the United States of America as prescribed by the Governmental

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Standards Board (GASB). These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by the GASB. GASB is the accepted standard setting body for establishing governmental accounting principles and reporting standards.

The Court's basic financial statements consist of the government-wide statements and the fund financial statements. The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. The entity-wide financial statements follow the guidance included in GASB Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained In Pre-November 30, 1989 FASB and AICPA Pronouncements*.

The Court adopted Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This statement changed the government-wide statement of net assets from three elements to five, adding deferred outflows and deferred inflows and renamed it the statement of net position. Deferred outflows and inflows of resources represent the consumption or acquisition, respectively, of net position that is applicable to a future reporting period. These amounts are not classified as assets or liabilities and are reported separately in the statement of net position

Government-wide financial statements – The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

Fund financial statements – The financial transactions of the Court are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The Court uses the governmental and fiduciary fund types. The focus of the governmental funds' measurement is based upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The fiduciary fund category consists of custodial funds, which are reported using the economic resources measurement focus and the accrual basis of accounting to present both fiduciary net position and the changes in fiduciary net position.

The funds of the Court are described below:

Governmental funds

General fund – The General fund is the primary operating fund of the Court. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue funds – Special Revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Fiduciary fund

Custodial fund – The Custodial fund accounts for assets held by the Court in a purely fiduciary capacity. The fund includes the Court Registry fund and Restitution fund. They are not reflected in the government-wide financial statements.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement focus and basis of accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement focus – The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current financial assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources during a given period. The fund balance is the measure of available spendable financial resources at the end of the period.

Basis of accounting - The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when “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. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

Financial statement amounts

Cash and cash equivalents – “Cash and cash equivalents” includes all demand deposits, money market accounts, and certificates of deposit held by the Court.

Interfund receivables and payables

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as “due to and from other funds.” Interfund receivables and payables between governmental funds are eliminated in the Statement of Net Assets. Details of interfund receivables and payables at year end are found in Note I.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. All amounts are deemed collectible in full and no allowance for uncollectible accounts receivable has been recorded.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Capital assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Computer equipment, including software	3 – 10 years
Other office equipment	5 – 10 years
Furniture and fixtures	10 – 20 years

In the fund financial statements, fixed assets are accounted for as capital outlay expenditures of the fund upon acquisition. Capital assets reported herein include only those assets purchased by the Court and do not reflect assets obtained from other sources.

Revenues

Substantially all government fund revenues are accrued. Those revenues include amounts due under grant contracts, as well as fees earned and interest revenue.

Expenditures

Expenditures are recognized when the related fund liability is incurred.

Compensated absences

Annual vacation leave accrues on a scale related to an employee's length of service. Annual leave may accumulate up to the number of days that can be earned during the five most recent years of employment limited to a maximum total accumulation of one hundred twenty (120) days. Annual leave is payable for actual vacation days and accumulations are payable upon termination, retirement or death.

Certain employees may accrue compensatory time in lieu of overtime payment for up to thirty (30) days. The compensatory leave is payable upon termination, retirement or death.

Sick leave accrues on the same basis as does annual vacation leave and may accumulate without limit. However, sick leave is payable only upon absence from work for designated medical reasons. Accumulated sick leave is not payable upon termination, retirement, or death.

In accordance with GASB , which requires the accrual for vacation leave, sick leave and compensatory time to the extent it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement, the Court has recorded a liability as of December 31, 2025 for 100% of the accrued vacation for each employee up to a maximum of 120 days and accrued compensatory time up to a maximum of 30 days at the employee's current rate of pay and sick leave which is deemed more likely than not to be used. Additionally, applicable percentages of Medicare taxes have been added to the above accruals.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The amounts shown for fiscal year 2025 in the accompanying financial statements for accrued compensated absences represent a liability of the Court for all its employees except the judges and hearing officer because such compensation in excess of the City-Parish annual budget allowance would be paid out of Court funds. Management has determined that payments for accrued compensated absences will likely be paid from future years' resources. Since this amount will not be paid from current funds, it is maintained separately and represents a reconciling item between the fund and government-wide presentations.

Accounting estimates

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

Other Post-Employment Benefits (OPEBs)

Government accounting principles establish standards for the measurement, recognition, and display of OPEB costs and related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports of state and local governmental employers. OPEB includes post-employment healthcare, as well as other forms of post-employment benefits (e.g., life insurance) when provided separately from a pension plan.

Fund Equity of Fund Financial Statements

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below in accordance with Governmental Accounting Standards Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*:

Nonspendable – represent permanently nonspendable balances that are not expected to be converted to cash.

Restricted – represent balances where constraints have been established by parties outside of the Court or by enabling legislation.

Committed – represent balances where constraints have been established by formal action of the Court.

Assigned – represent balances where informal constraints have been established by the Court, but are not restricted nor committed.

Unassigned – represent balances for which there are no constraints.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, the Court reduces restricted amounts first, followed by unrestricted amounts.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pension Plans

The Court is a participating employer in a defined benefit pension plan (plan) as described in Note G. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments have been reported at fair value within the plan.

B: CASH AND INVESTMENTS

Cash includes amounts in demand deposits and time deposits. Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Custodial credit risk is the risk, that in the event of a bank failure, the Court's deposits may not be returned. The Court does not have a deposit policy for custodial credit risk.

At December 31, 2025, the Court had demand deposits (book balances) as follows:

Interest bearing demand deposits	\$ 543,039
Other demand deposits	194,919
	<u>\$ 737,958</u>

These deposits are stated at cost, which approximates market.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2025, Juvenile Court has \$759,060 in deposits (collected bank balances).

These deposits are secured from risk by \$250,000 of federal deposit insurance and \$513,616 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

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

C: INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables due at December 31, 2025, are as follows:

	General Fund	Judicial Expense Fund	Total
City of Baton Rouge - Parish of East			
Baton Rouge	\$ 52,226	\$ -	\$ 52,226
Other	12,130	30	12,160
	<u>\$ 64,356</u>	<u>\$ 30</u>	<u>\$ 64,386</u>

D: CAPITAL ASSETS

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

	Balance December 31, 2024	Additions	Deletions	Balance December 31, 2025
Computer equipment, including software	\$ 383,230	\$ 88,020	\$ -	\$ 471,250
Other office equipment	130,475	-	-	130,475
Furniture and fixtures	24,796	108,278	-	133,074
Totals at historical cost	<u>538,501</u>	<u>196,298</u>	<u>-</u>	<u>734,799</u>
	Balance December 31, 2024	Additions	Deletions	Balance December 31, 2025
Less accumulated depreciation				
Computer equipment, including software	332,114	17,845	-	349,959
Other office equipment	126,006	4,260	-	130,266
Furniture and fixtures	23,449	2,400	-	25,849
Totals at historical cost	<u>481,569</u>	<u>24,505</u>	<u>-</u>	<u>506,074</u>
Capital assets, net	<u>\$ 56,932</u>	<u>\$ 171,793</u>	<u>\$ -</u>	<u>\$ 228,725</u>

Depreciation expense of \$24,505 was charged to governmental activities for Juvenile Court - Court operations.

E: LONG-TERM LIABILITIES

As of December 31, 2025, the governmental long-term liabilities consisted of the following:

Accrued compensated absences - noncurrent portion	<u>\$ 82,092</u>
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The following is a summary of changes in long-term liabilities for the year ended December 31, 2025:

	Balance December 31, 2024	Additions	Deductions	Balance December 31, 2025	Amounts Due within One Year
Accrued compensated absences (restated)	<u>\$ 117,710</u>	<u>* \$ 40,705</u>	<u>\$ -</u>	<u>\$ 158,415</u>	<u>\$ 76,323</u>

*Presented net

F: SALARY EXPENDITURES

The Court administers the payroll for all Juvenile Court employees excluding the judges. The City-Parish reimburses the Court for those salaries appropriated in its budget.

G: PENSION PLANS

The Court is a participating employer in a cost-sharing defined benefit pension plan. This plan is administered by a public employee retirement system, the City of Baton Rouge and Parish of East Baton Rouge Employees' Retirement System (CPERS). The Metropolitan Council of the City of Baton Rouge and Parish of East Baton Rouge maintains the authority to establish and amend plan benefits for the CPERS plan. The CPERS plan is a component unit of the City-Parish and is administered by a separate board of trustees.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. These reports may be obtained by writing, calling or downloading the reports as follows:

CPERS:
209 Saint Ferdinand St.
Baton Rouge, Louisiana 70802
(225) 389-3272
www.brgov.com/dept/ers

Effective January 1, 2015, the Court implemented the provisions of Government Accounting Standards Board (GASB) Statement 68 on Accounting and Financial Reporting for Pensions and Statement 71 on Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB 68. These standards require the Court to record its proportional share of the pension plan's Net Pension Liability and report the following disclosures:

G: PENSION PLANS (Continued)

Plan Description

CPERS is considered a component unit of the financial reporting entity of the City of Baton Rouge and Parish of East Baton Rouge (City-Parish) and is included as a pension trust fund in the City-Parish Comprehensive Annual Financial Report and Annual Operating Budget.

The Retirement System was created by The Plan of Government and is governed by a seven-member Board of Trustees (the Board). The Board is responsible for administering the assets of the Retirement System and for making policy decisions regarding investments. Four of the trustees are elected members of the Retirement System. Two are elected by non-police and non-fire department employees, and one trustee each is elected by the police and fire department employees. The remaining membership of the Board consists of one member appointed by the Mayor-President, and two members appointed by the Metropolitan Council. The Metropolitan Council maintains the authority to establish and amend plan benefits.

The following is a description of the plan and its benefits, and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Any person who becomes a regular full-time employee of one of the member employers becomes a member of the Retirement System as a condition of employment, except in the case of newly hired employees of certain participating employers who are mandated to enroll in a statewide retirement system, or those covered under a collective bargaining agreement. Contractual employees may or may not become members, depending upon the provisions of their respective contracts.

Substantially all full-time non-police employees of the City-Parish and other member employers are covered by the Retirement System. The Retirement System actuarially determines the contributions required to fund the plan and collects the contributions as a percentage of payroll each payroll period. The Retirement System exists for the sole benefit of current and former employees of the member employers.

Benefits

Normal Retirement

An employee's benefit rights vest after the employee has been a member of the Retirement System for 10 years. Benefit payments are classified into two distinct categories: 1) full retirement benefits and 2) minimum eligibility benefits. The service requirements and benefits granted for each category are:

G: PENSION PLANS (Continued)

	Members hired before 9/1/2015	Members hired on or after 9/1/2015
Full retirement benefits	25 years' service, any age	25 years' service, age 55 NPS or age 50 PS
Formula	3% of avg. comp. times number of years of service	3% of avg. comp. times number of years of service
Minimum eligibility benefits	20 years' service, any age, or 10 years at age 55	20 years' service, any age, or 10 years at age 60 NPS, or age 55 PS
Formula	2.5% of avg. comp. times number of years of service	2.5% of avg. comp. times number of years of service
Average compensation	Highest successive 36 months	Highest successive 60 months
Early retirement	20 years' service, 3% penalty for each year below age 55	20 years' service, actuarially reduced benefit below age 55 NPS, or age 50 PS
Disability retirement:		
Service connected	50% of avg. comp. plus 1.5% for each service year above 10 years	50% of avg. comp. plus 1.5% for each service year above 10 years
Ordinary	10 years' service, 50% of avg. comp, or 2.5% times number of years of service, whichever is greater	10 years' service, 50% of avg. comp, or 2.5% times number of years of service, whichever is greater
Survivor benefits:		
Service allowance	Automatic 50% J&S benefit, or member can purchase additional survivor benefits by actuarial benefit reduction	All survivor benefits must be purchased by actuarial benefit reduction
Service-connected disability	Automatic 50% J&S benefit	All survivor benefits must be purchased by actuarial benefit reduction
Ordinary disability	No survivor benefits provided	No survivor benefits provided
Member with 20 or more years of service	100% J&S benefit, based on member's benefit	100% J&S benefit, based on member's benefit
Member with less than 20 years of service, not retirement eligible	\$600/month benefit until earlier of death or remarriage, plus \$150/month per child under age 18 (limit \$300/month)	\$600/month benefit until earlier of death or remarriage, plus \$150/month per child under age 18 (limit \$300/month)

Deferred Retirement Option Program (DROP)

Deferred retirees (participants in the Deferred Retirement Option Plan (DROP) are employees who are eligible for retirement, but have chosen to continue employment for a maximum of five years if the member has 25 years of creditable service, or three years if the member has at least 10 but less than 25 years and is age 55 or older. Pension annuities are fixed for these employees and can never be increased, and neither employee nor employer contributions are contributed to the Retirement System on their earnings. DROP deposits for the amount of the participant's monthly benefits are placed in a deferred reserve account until the deferred retirement option period elapses, or until the employee discontinues employment, whichever comes first. These accounts bear interest beginning with the date of the initial deposit for employees who fulfill the

G: PENSION PLANS (Continued)

provisions of their DROP contract. Failure to fulfill these provisions, specifically to terminate employment at the end of the maximum DROP participation period, results in the enforcement of certain penalty provisions, such as forfeiture of interest and disbursement of the balance of the DROP account to the member or to another qualifying pension plan. Five-year participation in the DROP after 25 years of service is also a guaranteed benefit available to members who transferred membership to the Municipal Police Employees' Retirement System (MPERS). Because MPERS provides for only a three-year DROP, CPERS guarantees the balance of DROP participation, not to exceed the five-year maximum. Penalty provisions remain in place for these members as well.

Funding Policy

CPERS plan members contribute a percentage of their annual covered salary, which is stipulated in Part IV, Subpart 2, Sec. 1:264(A) 1 (b) of the City-Parish Code of Ordinances. Participating employers are required to contribute the remaining amounts necessary to finance the coverage of their employees through periodic contributions at rates annually determined by the CPERS's actuary. The Metropolitan Council of the City of Baton Rouge and Parish of East Baton Rouge has the authority to determine employee contributions to CPERS.

Contributions to the plan are required and determined by City/Parish Ordinance (which may be amended) and are expressed as a percentage of covered payroll. The contribution rates in effect for the year ended December 31, 2025, for the Court and covered employees were as follows:

<u>Court</u>	<u>Employees</u>
38.50%	9.50%
Blended Rate	

The contributions made to the System for the past three years ending on December 31, which equaled the required contributions for each of these years, are as follows:

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Employer contributions	\$ 287,254	\$ 280,948	\$ 247,942

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

The following schedule lists the Court's proportionate share of the Net Pension Liability allocated by the pension plan as of the respective measurement dates. The Court uses this measurement to record its Net Pension Liability and associated amounts as of December 31, 2025 in accordance with GASB. The schedule also includes the proportionate share allocation rate used as of the respective measurement dates along with the change compared to the immediately prior measurement date. The Court's proportion of the Net Pension Liability

G: PENSION PLANS (Continued)

was based on a projection of the Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Net Pension Liability at December 31, 2025	Rate at December 31, 2025	Increase (Decrease) on December 31, 2024 Rate
Proportionate share data	\$ 4,314,447	0.52923%	0.00000%

The Court's proportionate share of the pension plan's recognized pension expense was \$569,575 for the year ended December 31, 2025.

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	\$ 138,650	\$ -
Net difference between projected and actual earnings on pension plan investments	367,953	-
Changes in assumptions	158,136	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	354,394	(47,096)
Employer contributions subsequent to the measurement date	300,860	-
Total	<u>\$ 1,319,993</u>	<u>\$ (47,096)</u>

G: PENSION PLANS (Continued)

The Court reported a total of \$300,860 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of December 31, 2024, which will be recognized as a reduction in Net Pension Liability in the year ended December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year</u>	<u>Amount</u>
2026	\$ 444,334
2027	467,102
2028	63,284
2029	(2,683)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability for the pension plan as of December 31, 2024 are as follows:

Valuation Date	December 31, 2024 on a valuation date of January 1, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	4 years
Investment Rate of Return	7.00% per year, compounded annually, net of investment expenses
Inflation Rate	2.40%
Discount Rate	7.00%
Mortality	Healthy - PubG-2010 Male/Female Employees; PubS-2010 (Below Median) Male/Female Employees, Generational with MP 2021 (base year 2019) Disabled - PubG-2010 Male/Female Employees; PubS-2010 (Below Median) Male/Female Disabled, Retirees, Generational with MP-2021 (base year 2019)
Salary Increases	Aged based

G: PENSION PLANS (Continued)

The following methods were used by CPERS in determining the long-term rate of return on pension plan investments. The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return 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. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation are included in the following table.

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class included in the Retirement System target asset allocations as of December 31, 2024:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	34.5%	7.50%
International Equity	15.5%	8.50%
Domestic Bonds	25.0%	2.50%
International Bonds	5.0%	3.50%
Real Estate	15.0%	4.50%
Alternative Assets	5.0%	5.66%
Total	<u>100.00%</u>	

Discount Rate

The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan'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 discount rate used to measure the total pension liability for CPERS was 7.0% for the measurement period ending December 31, 2024.

G: PENSION PLANS (Continued)

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the Court's proportionate share of the Net Pension Liability (NPL) using the discount rate of the Retirement System as well as what the District's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by the Retirement System:

	<u>1.0% Decrease</u>	<u>Current Discount Rate</u>	<u>1.0% Increase</u>
CPERS			
Rates	6.00%	7.00%	8.00%
Net Pension Liability			
Calculation	\$ 5,320,105	\$ 4,314,447	\$ 3,467,991

H: OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The Court is a component unit of the City-Parish and its employees participate in the City-Parish health benefits program. The City-Parish's other post-employment benefits plan (OPEB) is a single-employer defined benefit "substantive plan" as understood by past practices of the employer and its employees. Although no written plan or trust currently exists or is sanctioned by law, the OPEB plan is reported based on communications to plan members.

Benefits provided

The plan provides post-employment healthcare, vision and dental benefits to the qualified retirees of the Court with 20 years or more years of service who have attained age 50 or employees who have 12 years of service who have attained age 55 or 25 years of service at any age.

Retirees may continue their coverage under the City-Parish's health plans in accordance with Parish Resolution 10179 adopted by the Parish Council on December 13, 1972 and amended by Metropolitan Council Resolution 42912 adopted November 12, 2003. Based on current practices, upon retirement, a totally vested employee may continue his coverage paying the same premiums and receiving the same benefits as active employees. If the participant meets the criteria for retirement, the government pays the following percentages of scheduled premiums:

<u>Years of Service</u>	<u>Vested Percentage</u>
Fewer than 10	25%
10 – 15 years	50%
15 – 20 years	75%
Over 20 years	100%

H: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Employees covered by benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	16
Active employees	12
	28

Funding policy

The Court does not pre-fund benefits. The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. No assets are accumulated in a trust that meets the criteria of GASB Statement No. 75. The contribution requirements of the employees/retirees and the City-Parish and participating City-Parish employers are established in the annual City-Parish operating budget and may be amended in subsequent years. During 2025, the health/dental plan was funded with employees and retirees contributing from 10% to 37% of the health and dental premium and the City-Parish contributing from 63% to 90% of the health and dental premiums, dependent upon the number of family members covered. Effective January 1, 2003, the employer portion of pay-as-you-go OPEB insurance premiums are allocated over all employers and funds that participate in the OPEB plan.

Total OPEB liability

The Court's total OPEB liability of \$4,808,910 was measured as of December 31, 2024, and was determined by an actuarial valuation date as of December 31, 2024.

H: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The total OPEB liability in the December 31, 2025 actuarial valuation was determined using the following actuarial assumptions:

Measurement Date	December 31, 2024
Valuation Date	December 31, 2024
Inflation	2.50%
Salary Increases	3.27% to 18.39%
Discount Rate	4.08%
Healthcare cost trend rates	6.00% for FY26 to FY31 decreasing 0.50% per year to an ultimate rate of 4.5% for FY34 and later years for Medical 4.50% for FY26 and later years for Dental
Mortality	MPERS: PubS-2010(B) base tables multiplied by 115% (105% for Disabled Retirees) for males and 125% (115% for Disabled Retirees) for females, projected beyond 2010 using the Scale MP-2019 mortality improvement rates CPERS: RP2006 Blue Collar base tables projected back to 2001 using the Scale MP-2018 mortality improvement rates and projected beyond 2016 using the Scale MP-2018 mortality improvement rates

H: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Changes in the total OPEB liability were as follows:

	<u>OPEB liability</u>
Balance as of December 31, 2024	\$ 2,842,893
Changes for the year:	
Service cost	103,654
Interest on total OPEB liability	158,153
Effect of plan changes	-
Effect of economic/demographic gains or losses	141,344
Effect of assumptions changes or inputs	(278,700)
Change in proportion	1,967,998
Benefit payments	(126,432)
Balance as of December 31, 2025	<u><u>\$ 4,808,910</u></u>

The following presents the total OPEB liability of the Court, calculated using the discount rate of 4.08% 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 (3.08%) or 1 percentage point higher (5.08%) than the current rate.

<u>3.08%</u>	<u>4.08%</u>	<u>5.08%</u>
\$ 5,722,576	\$ 4,808,910	\$ 4,184,439

The following presents the total OPEB liability of the Court, calculated using the current healthcare cost trend rates as well as what the Court's total OPEB liability would be if it were calculated using trend rates that are 1 percentage point lower or 1 percentage point higher than the current trend rates.

<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
\$ 4,386,526	\$ 4,808,910	\$ 5,454,551

H: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table shows the components of the Court's annual OPEB expense:

	<u>January 1, 2025 to December 31, 2025</u>
Service cost	\$ 104,698
Interest on total OPEB liability	159,748
Amortization of differences between expected and actual experience	7,320
Amortization of changes of assumptions or other inputs	<u>(411,616)</u>
Total OPEB expense	<u>\$ (139,850)</u>

As of December 31, 2025, the deferred inflows and outflows of resources are as follows:

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ 100,024	\$ 16,232
Changes of assumption	144,824	408,630
Total	<u>\$ 244,848</u>	<u>\$ 424,862</u>

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

<u>Year ended December 31:</u>	<u>Amount</u>
2026	\$ (175,476)
2027	9,585
2028	(14,123)
2029	-
Thereafter	-

Life insurance benefits

In accordance with City Resolution 5942 and Parish Resolution 12478 adopted by the respective councils on April 14, 1976, all employees who retire after May 1, 1976 have \$5,000 of term life insurance coverage. The cost of this insurance is paid by the City-Parish through an actuarially determined monthly assessment of 70 cents per active employee. The premium is paid into an Insurance Continuance Fund Account. The Court does not recognize expenditures for these life insurance benefits since they are provided by the City-Parish.

I: INTERFUND TRANSACTIONS

The following is a summary of amounts due from and due to other funds at December 31, 2025:

	Due From	Due To
General fund		
Judicial Expense fund	\$ -	\$ 2,842
Victims of Juvenile Crime Compensation fund	-	190
Judicial Expense fund		
Fiduciary fund	1,148	-
General fund	2,842	-
Victims of Juvenile Crime Compensation fund		
General fund	190	-
Custodial fund		
Judicial Expense fund	-	1,148
	<u>\$ 4,180</u>	<u>\$ 4,180</u>

J: CONCENTRATIONS OF CREDIT RISK

Intergovernmental receivables represent amounts due from other East Baton Rouge Parish governmental agencies and the State of Louisiana. Payment of these amounts is partly dependent upon the economic and financial conditions within East Baton Rouge Parish and the State of Louisiana. The Court evaluated the requirements of GASB Statement No. 102, Certain Risk Disclosures. Although the Court is dependent upon City-Parish funding for a significant portion of its revenues, such funding is provided pursuant to statutory requirements. As a result, management has determined that there are no concentrations or constraints that create a vulnerability to a substantial impact requiring disclosure.

K: OTHER EXPENDITURES OF THE JUVENILE COURT

Certain operating expenditures of the Court are paid directly or reimbursed by the City-Parish. The City-Parish expenditures for the operation of the Juvenile Court for the year ended December 31, 2025, are summarized below:

	City-Parish
Personal services	\$ 878,560
Group benefits	588,945
Supplies	268,921
Contractual services	216,337
	<u>\$ 1,952,763</u>

L: SUBSEQUENT EVENTS

Subsequent events were evaluated through June 11, 2026, which is the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

EAST BATON ROUGE PARISH JUVENILE COURT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Budgetary fund balance - December 31, 2024	\$ 235,187	\$ 235,187	\$ 235,187	\$ -
Resources (inflows):				
Intergovernmental:				
Court operations	1,832,050	2,140,940	1,952,763	(188,177)
Opioid Abatement Settlement Funds	-	11,700	11,623	(77)
Families in Need of Services Assistance Program	66,468	68,433	68,434	(1)
SCDCO/FPC program	133,840	89,780	89,649	(131)
OJJDP - FPC Expansion Grant: Year Four	131,724	53,060	24,335	(28,725)
Miscellaneous revenue	2,000	2,590	2,494	(96)
Interest	3,200	2,730	2,806	76
Amounts available for appropriation	2,169,282	2,369,233	2,152,104	(217,131)
Charges to appropriations (outflows):				
Current:				
Juvenile Court:				
Personal services:				
Salaries	969,100	881,530	862,828	18,702
Group benefits	601,770	583,500	587,440	(3,940)
Supplies:				
Office supplies	61,520	59,600	83,676	(24,076)
Contract services & Trackable Supplies	199,660	191,300	216,337	(25,037)
Trackable Supplies & Other Contract Services	-	263,343	-	263,343
Other expenses				
Opioid Abatement Settlement	-	11,700	11,265	435
FINSAP program				
Contractual services:				
Programmatic services	66,468	67,068	67,068	-
Louisiana Commission on Law Enforcement				
High School Trunacy Initiative:				
Programmatic services	-	-	920	(920)
SCDCO - Family Preservation Court	133,840	82,720	87,627	(4,907)
OJJDP - FPC Expansion Grant	131,724	53,060	26,923	26,137
Total current	2,164,082	2,193,821	1,944,084	249,737
Capital outlay:				
Capital outlay	-	-	196,298	(196,298)
Total charges to appropriations	2,164,082	2,193,821	2,140,382	53,439
Budgetary fund balance - December 31, 2025	\$ 240,387	\$ 410,599	\$ 246,909	\$ (163,692)

See accompanying notes to budgetary comparison schedules.

EAST BATON ROUGE PARISH JUVENILE COURT
BUDGETARY COMPARISON SCHEDULE -
JUDICIAL EXPENSE FUND

Year ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Budgetary fund balance - December 31, 2024	\$ 220,732	\$ 220,732	\$ 220,732	\$ -
Resources (inflows):				
Fees and fines	41,000	33,730	30,027	(3,703)
Intergovernmental:				
Court fees	4,000	2,580	2,540	(40)
Court operations	6,500	10,670	8,594	(2,076)
Charges for service				
Vending machine revenue	2,200	1,400	1,402	2
Interest	3,000	2,640	2,668	28
Other	-	190	186	(4)
Amounts available for appropriation	<u>56,700</u>	<u>51,210</u>	<u>45,417</u>	<u>(5,793)</u>
Charges to appropriations (outflows):				
Current:				
Supplies	2,500	1,316	1,168	148
Contract services	20,150	22,371	20,755	1,616
Special programs	12,000	12,234	10,874	1,360
Net supplies	<u>34,650</u>	<u>35,921</u>	<u>32,797</u>	<u>3,124</u>
Total current	34,650	35,921	32,797	3,124
Capital outlay:				
Capital outlay	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to appropriations	<u>38,650</u>	<u>35,921</u>	<u>32,797</u>	<u>3,124</u>
Budgetary fund balance - December 31, 2025	<u>\$ 238,782</u>	<u>\$ 236,021</u>	<u>\$ 233,352</u>	<u>\$ (2,669)</u>

See accompanying notes to budgetary comparison schedules.

EAST BATON ROUGE PARISH JUVENILE COURT
BUDGETARY COMPARISON SCHEDULE -
VICTIMS OF JUVENILE CRIMES COMPENSATION FUND

Year ended December 31, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
Budgetary fund balance - December 31, 2024	\$ 70,682	\$ 70,682	\$ 70,682	\$ -
Resources (inflows):				
Juvenile traffic/crime fines	3,600	3,200	3,090	(110)
Interest	900	3,150	876	(2,274)
Amounts available for appropriation	4,500	6,350	3,966	(2,384)
Charges to appropriations (outflows):				
Reparations to crime victims	2,000	1,800	1,400	400
Total charges to appropriations	2,000	1,800	1,400	400
Budgetary fund balance - December 31, 2025	\$ 73,182	\$ 75,232	\$ 73,248	\$ (1,984)

See accompanying notes to budgetary comparison schedules.

EAST BATON ROUGE PARISH JUVENILE COURT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON BUDGETARY ACCOUNTING AND CONTROL

December 31, 2025

Budgetary accounting and control

Budget law

The Court prepares its annual operating budget under the provisions of the Louisiana Municipal Budget Act. In accordance with those provisions, the following procedures are used in adopting the annual budget for the general fund:

- (1) An operating budget is prepared for the general and special revenue funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- (2) The budget is available for public inspection at least fifteen days prior to the beginning of the fiscal year.
- (3) The budget is adopted after consideration of public comment, if any, and authorized for implementation on the first day of the fiscal year.
- (4) The general and special revenue funds' budgets are prepared on a detailed line-item basis. Revenues are budgeted by source. Expenditures are budgeted by character (personal services, group benefits, supplies, contractual services and capital outlay). Total expenditures constitute the legal level of control. Expenditures may not exceed the sum of appropriations plus the unreserved prior year fund balance. The budget may be revised during the year as estimates regarding revenues and expenditures change.
- (5) Appropriations lapse at the end of each fiscal year.

Budgetary accounting

The annual operating budgets of the general and special revenue funds are prepared and presented on the modified accrual basis of accounting.

EAST BATON ROUGE PARISH JUVENILE COURT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
Year ended December 31, 2025

	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service cost	\$ 103,654	\$ 51,734	\$ 91,375	\$ 104,219	\$ 117,892	\$ 116,829	\$ 94,783	\$ 81,920
Interest on total OPEB liability	158,153	96,600	70,099	82,918	115,514	179,478	146,941	146,145
Effect of plan changes	-	-	-	-	-	-	183,562	(24,607)
Effect of economic/demographic gains or loss	141,344	(3,220)	(56,124)	(20,057)	298,390	-	176,356	5,550
Effect of assumptions changes or inputs	(278,700)	193,344	(858,515)	39,841	(822,555)	514,122	(498,255)	16,212
Change in proportion	1,967,998	65,674	(623,860)	76,946	(1,707,617)	(23,309)	149,473	-
Benefit payments	(126,432)	(81,215)	(76,706)	(80,403)	(73,879)	(119,833)	(109,829)	(94,540)
Net change in total OPEB liability	\$ 1,966,017	\$ 322,917	\$ (1,453,731)	203,464	(2,072,255)	667,287	143,031	130,680
Total OPEB liability - beginning	2,842,893	2,519,976	3,973,707	3,770,243	5,842,498	4,343,307	4,200,276	4,069,596
Total OPEB liability - ending	\$ 4,808,910	\$ 2,842,893	\$ 2,519,976	\$ 3,973,707	\$ 3,770,243	\$ 5,010,594	\$ 4,343,307	\$ 4,200,276
Covered-employee payroll	\$ 745,272	\$ 438,505	\$ 406,913	\$ 468,763	\$ 476,441	\$ 726,168	\$ 1,302,462	\$ 709,498
Total OPEB liability as a percentage of covered-employee payroll	645%	648%	619%	848%	791%	690%	333%	592%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes of benefit terms: There were no changes of benefits terms for the year ended December 31, 2025

Changes of assumptions: There were changes of assumptions for the year ended December 31, 2025. See Note H.

The schedule is provided beginning with the Court's year ended December 31, 2018 and is intended to show a ten year trend. Additional years will be reported as they become available.

EAST BATON ROUGE PARISH JUVENILE COURT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Year ended December 31, 2025

Fiscal Year	Employer's Proportion 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 Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
CPERS					
2025	0.5299%	\$ 4,314,447	\$ 848,885	508.2487%	61.4400%
2024	0.5292%	4,007,381	822,659	487.1000%	62.4600%
2023	0.4380%	3,321,487	672,557	493.8600%	61.6600%
2022	0.3981%	2,046,852	602,930	339.4842%	73.3500%
2021	0.3760%	2,197,313	564,906	388.9697%	68.7800%
2020	0.3784%	2,381,587	555,656	428.6082%	65.4700%
2019	0.5517%	4,046,293	780,690	518.2970%	59.3600%
2018	0.4043%	2,164,884	564,526	383.4870%	68.8000%
2017	0.3927%	2,333,603	549,019	425.0496%	68.8000%
2016	0.4511%	2,602,048	615,046	423.0656%	64.0900%

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

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

EAST BATON ROUGE PARISH JUVENILE COURT
SCHEDULE OF PENSION CONTRIBUTIONS
Year ended December 31, 2025

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
CPERS					
2025	\$ 300,860	\$ 300,860	\$ -	\$ 848,885	35.44%
2024	309,253	309,253	-	822,659	37.59%
2023	265,727	265,727	-	672,557	39.51%
2022	202,871	202,871	-	602,930	33.65%
2021	138,756	138,756	-	564,906	24.56%
2020	149,110	149,110	-	555,656	26.83%
2019	154,741	154,741	-	780,690	19.82%
2018	156,233	156,233	-	564,526	27.68%
2017	155,067	155,067	-	549,019	28.24%
2016	147,447	147,447	-	615,046	24.00%

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

Amounts presented were determined as of the end of the fiscal year.

EAST BATON ROUGE PARISH JUVENILE COURT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
ON PENSIONS

December 31, 2025

Plan Changes

There have been no changes in benefits since the prior valuation.

Actuarial Assumption/Method Changes

The Actuarial Asset Valuation Method changed to uniformly spread actuarial investment gains and losses over a five-year period. This change is effective January 1, 2021, commencing with a “fresh start” to set this year’s Actuarial Value of Assets equal to the Market Value of Assets. The new method, as adopted by the Board of Trustees in April 2021, ensures that the Actuarial Value of Assets converge to the Market Value of Assets within a reasonable period of time if the investment rate of return is realized.

OTHER SUPPLEMENTARY INFORMATION

EAST BATON ROUGE PARISH JUVENILE COURT
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEADS

December 31, 2025

Agency Head Name: Gail Grover, Chief Judge

Purpose	Amount
Benefits - insurance	\$ 106
Professional liability insurance	3,025

Note: Judges are not required to include compensation, reimbursements and benefits received directly from the Louisiana Supreme Court. Amounts reported above were paid from funds the court administers.

EAST BATON ROUGE PARISH JUVENILE COURT
JUDICIAL EXPENSE FUND
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
As Required by Act 87 of the 2020 Regular Legislative Session
Year Ended December 31, 2025

Identifying Information:

Entity Name	East Baton Rouge Parish Juvenile Court
LLA Entity ID#	9529
Date that reporting period ended	12/31/2025

	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Cash Basis Presentation		
<i>Receipts From:</i>		
19th JDC Clerk of Court, Juvenile Filing Fees	\$ 1,455	\$ 1,115
Subtotal Receipts	<u>\$ 1,455</u>	<u>\$ 1,115</u>
Ending Balance of Amounts Assessed but Not Received	\$ -	\$ -

See accompanying notes to financial statements

EAST BATON ROUGE PARISH JUVENILE COURT
JUDICIAL EXPENSE FUND
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
As Required by Act 87 of the 2020 Regular Legislative Session
Year Ended December 31, 2025

*Identifying Information:***Entity Name**

East Baton Rouge Parish Juvenile Court

LLA Entity ID#

9529

Date that reporting period ended

12/31/2025

	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ (4,256)	\$ 1,229
<i>Add: Collections</i>		
Bond Fees	\$ 12,150	\$ 7,620
Criminal Court Costs/Fees	-	-
Traffic Fines - Other	20,558	20,329
Restitution	7,045	3,990
Subtotal Collections	<u>\$ 39,753</u>	<u>\$ 31,939</u>
<i>Less: Disbursements to Governments & Nonprofits</i>		
East Baton Rouge Parish Public Defender's Office (Traffic Court Costs/Fees)	\$ 2,905	\$ 2,573
LRS-HSCI Trust Fund (Traffic Costs/Fees)	510	530
Treasurer, State of Louisiana-CMIS Traffic Criminal Court Costs/Fees)	498	441
Louisiana Supreme Court-Louisiana Judicial College Collections (Traffic Costs/Fees)	81	74
<i>Less: Amounts Retained by Collecting Agency</i>		
Amounts "Self-Disbursed" to EBRP Juvenile Judicial Expense Fund (Traffic Fines-Other)	17,204	15,982
Amounts "Self-Disbursed" to EBRP Juvenile Judicial Expense Fund (Bond Fees)	-	6,920
<i>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</i>		
Restitution Payments to Individuals	4,730	6,320
Other Disbursements to Individuals	8,340	6,728
Subtotal Disbursements/Retainage	<u>\$ 34,268</u>	<u>\$ 39,568</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u><u>\$ 1,229</u></u>	<u><u>\$ (6,400)</u></u>
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	\$ 129,423	\$ 109,094
Total Waivers During the Fiscal Period	125	-

See accompanying notes to financial statements

EAST BATON ROUGE PARISH JUVENILE COURT
VICTIMS OF JUVENILE CRIMES COMPENSATION FUND
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
As Required by Act 87 of the 2020 Regular Legislative Session
Year Ended December 31, 2025

Identifying Information:

Entity Name	East Baton Rouge Parish Juvenile Court
LLA Entity ID#	9529
Date that reporting period ended	12/31/2025

	First Six Month Period Ended 6/30/2025	Second Six Month Period Ended 12/31/2025
Cash Basis Presentation		
Beginning Balance of Amounts Collected	\$ 5,480	\$ 6,140
<i>Add: Collections</i>		
Other - <i>Victims of Juvenile Crime Compensation (VJCC)</i>	\$ 1,660	\$ 1,460
Subtotal Collections	<u>\$ 1,660</u>	<u>\$ 1,460</u>
<i>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</i>		
Other Disbursements to Individuals	\$ 1,000	\$ 400
Subtotal Disbursements/Retainage	<u>\$ 1,000</u>	<u>\$ 400</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u><u>\$ 6,140</u></u>	<u><u>\$ 7,200</u></u>
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	\$ 9,811	\$ 7,716
Total Waivers During the Fiscal Period	-	-

See accompanying notes to financial statements



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

Honorable Judges of the
East Baton Rouge Parish Juvenile Court

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 fiduciary fund of East Baton Rouge Parish Juvenile Court, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the East Baton Rouge Parish Juvenile Court's basic financial statements and have issued our report thereon dated June 11, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the East Baton Rouge Parish Juvenile Court's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the East Baton Rouge Parish Juvenile Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the East Baton Rouge Parish Juvenile 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 East Baton Rouge Parish Juvenile Court's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control described in the accompanying schedule of findings and responses that we consider to be a significant deficiency as items 2025-01.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the East Baton Rouge Parish Juvenile 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

East Baton Rouge Parish Juvenile Court's Response to Findings

East Baton Rouge Parish Juvenile Court's response to the findings identified in our audit is described in the accompanying schedule of findings and responses and the corrective action plan. East Baton Rouge Parish Juvenile Court's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 Court'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 Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

L. A. Champagne & Co, LLP

June 11, 2026

Baton Rouge, Louisiana

EAST BATON ROUGE PARISH JUVENILE COURT

SCHEDULE OF FINDINGS AND RESPONSES

Year Ended December 31, 2025

A: SUMMARY OF AUDIT RESULTS

1. The auditor expresses an unmodified opinion on the financial statements of the East Baton Rouge Parish Juvenile Court.
2. One significant deficiency in the internal controls relating to the audit of the financial statements is reported in the “Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*.”
3. No instances of noncompliance material to the financial statements of the East Baton Rouge Parish Juvenile Court were disclosed during the audit.
4. A management letter was not issued in conjunction with this engagement.

B: FINDINGS – FINANCIAL STATEMENT AUDIT

2025-01 Internal Control over Financial Reporting

Condition: We assisted management in the analysis and reclassification of various accounts in order to close the books at year end and in drafting the financial statements and related notes as part of our year-end audit process.

Effect: Because our involvement is so key to that process, there is an indication that this deficiency in internal control over financial reporting of the Court meets the definition of a significant deficiency as defined below.

Criteria: Internal controls over financial reporting are those policies and procedures that exist to assure an entity’s ability to initiate, record, process, and report financial data consistent with assertions embodied in the annual financial statements, and that financial statements are prepared in accordance with generally accepted accounting principles (GAAP).

Auditor’s Recommendation: At this time, it is not feasible for the Court to acquire the expertise necessary to actually draft the year-end financial statements in accordance with GAAP. Therefore, we propose to continue to assist management in the drafting of those financial statements.

B: FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

Management Response: Management acknowledges the condition as described above. Although Juvenile Court management does not actually prepare and draft the financial statements, they have the capacity and experience to oversee the drafting of financial statements prepared in accordance with generally accepted accounting principles; they provide all of the information to be included in the financial statements and they understand the financial statements presentation. However, at this time it is not feasible for the Juvenile Court to acquire the expertise necessary to actually draft the year-end financial statements.

**EAST BATON ROUGE PARISH JUVENILE COURT
SCHEDULE OF CORRECTIVE ACTION TAKEN
ON PRIOR YEAR FINDINGS**

Year Ended December 31, 2025

2024-01 Internal Control over Financial Reporting

Repeated in current year findings as finding 2025-01.



Adam J. Haney
Judge, Division A

Gail Grover
Judge, Division B

JUVENILE COURT

PARISH OF EAST BATON ROUGE

8333 Veterans Memorial Boulevard
Baton Rouge, Louisiana 70807

TELEPHONE (225) 354-1250
FAX (225) 357-7876

Lynn M. Maloy
Judicial Administrator

Darlene Munson
Deputy Judicial Administrator

The East Baton Rouge Parish Juvenile Court respectfully submits the following corrective action plan for the year ended December 31, 2025.

Name and address of independent public accounting firm:

L.A. Champagne & Co., L.L.P.
4911 Bennington Avenue
Baton Rouge, LA 70808

Audit period: Year ended December 31, 2025

The findings for the *2025 Schedule of Findings and Responses* are discussed below. The findings are numbered consistently with the number assigned to the schedule.

2025-01

Condition: We assisted management in the analysis and reclassification of various accounts in order to close the books at year end and in drafting the financial statements and related notes as part of our year-end audit process.

Action Taken: Management acknowledges the condition as described above. Although Juvenile Court management does not actually prepare and draft the financial statements, they have the capacity and experience to oversee the drafting of financial statements prepared in accordance with generally accepted accounting principles; they provide all of the information to be included in the financial statements and they understand the financial statements presentation. However, at this time it is not feasible for the Juvenile Court to acquire the expertise necessary to actually draft the year-end financial statements.

If there are any questions regarding this plan, please call me at 225-354-1215.

Sincerely yours,

Lynn Maloy
Judicial Administrator



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the East Baton Rouge Parish Juvenile 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. East Baton Rouge Parish Juvenile Court's management is responsible for those C/C areas identified in the SAUPs.

East Baton Rouge Parish Juvenile 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.
Results: No exceptions were found as a result of this procedure.
 - 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.
Results: No exceptions were found as a result of this procedure.
 - iii. ***Disbursements***, including processing, reviewing, and approving.
Results: No exceptions were found as a result of this procedure.
 - 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).

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

- 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.

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

- 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.

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

- 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.

Results: No exceptions were found as a result of this procedure.

- 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.

Results: No exceptions were found as a result of this procedure.

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.

Results: No exceptions were found as a result of this procedure.

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

Results: Budget-to-actual comparisons were not documented in board minutes for January through July 2025.

- 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.

Results: No exceptions were found as a result of this procedure.

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

Results: The board minutes did not include documentation of monitoring the status of audit findings.

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);
Results: No exceptions were found as a result of this procedure.
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
Results: No exceptions were found as a result of this procedure.
 - 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.
Results: Several reconciling items remained outstanding for more than 12 months, and no documentation was provided indicating that these items were researched.

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).
Results: No exceptions were found as a result of this procedure.
- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that
- i. Employees responsible for cash collections do not share cash drawers/registers;
Results: No exceptions were found as a result of this procedure.
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

- 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, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

- i. Observe that receipts are sequentially pre-numbered.

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

Results: 3 of 10 deposits tested were not deposited within one business day of receipt.

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

Results: No exceptions were found as a result of this procedure.

5) Non-Payroll Disbursements (excluding card purchases, 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).

Results: No exceptions were found as a result of this procedure.

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

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

- 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;

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

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

Results: No exceptions were found as a result of this procedure.

- 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.

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

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

Results: No exceptions were found as a result of this procedure.

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

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

Results: No exceptions were found as a result of this procedure.

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

Results: A service charge was assessed on the statement selected.

- C. Using the monthly statements or combined statements selected under procedure #6B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3)

documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

Results: No exceptions were found as a result of this procedure.

- 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.

Results: No exceptions were found as a result of this procedure.

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

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

- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana (doa.la.gov/doa/ost/ppm-49-travel-guide/) (or the U.S. General Services Administration (www.gsa.gov);

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and
- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
Results: No exceptions were found as a result of this procedure.
 - 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);
Results: No exceptions were found as a result of this procedure.
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
Results: No exceptions were found as a result of this procedure.
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.
Results: No exceptions were found as a result of this procedure.

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.
Results: No exceptions were found as a result of this procedure.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
Results: No exceptions were found as a result of this procedure.

- ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
Results: No exceptions were found as a result of this procedure.
 - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
Results: No exceptions were found as a result of this procedure.
 - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
Results: No exceptions were found as a result of this procedure.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
Results: No exceptions were found as a result of this procedure.
- 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.
Results: No exceptions were found as a result of this procedure.

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
Results: No exceptions were found as a result of this procedure.
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
Results: No exceptions were found as a result of this procedure.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.
Results: No exceptions were found as a result of this procedure.

11) Debt Service

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

Results: No exceptions were found as a result of this procedure.

- 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).

Results: No exceptions were found as a result of this procedure.

12) Fraud Notice

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

13) Information Technology Disaster Recovery/Business Continuity

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

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

Results: We performed the procedure and discussed the results with management.

- B. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel

responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

Results: We performed the procedure and discussed the results with management.

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

Results: We performed the procedure and discussed the results with management.

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

Results: We performed the procedure and discussed the results with management.

- E. 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.

Results: We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

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

Results: No exceptions were found as a result of this procedure.

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

Results: No exceptions were found as a result of this procedure.

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

- i. Number and percentage of public servants in the agency who have completed the training requirements;
Results: No exceptions were found as a result of this procedure.
- ii. Number of sexual harassment complaints received by the agency;
Results: No exceptions were found as a result of this procedure.
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
Results: No exceptions were found as a result of this procedure.
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
Results: No exceptions were found as a result of this procedure.
- v. Amount of time it took to resolve each complaint.
Results: No exceptions were found as a result of this procedure.

We were engaged by East Baton Rouge Parish Juvenile 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 East Baton Rouge Parish Juvenile 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.

L. A. Champagne & Co, LLP

Baton Rouge, Louisiana
June 24, 2026

EAST BATON ROUGE PARISH JUVENILE COURT

Baton Rouge, Louisiana

Management's Response to Statewide Agreed-Upon Procedures

For the Year Ended December 31, 2025

2(A)(ii)

Budget-to-actual comparisons are performed on a monthly or at a minimum, quarterly basis by the Court Judicial Administrator, who also serves in the capacity of Finance Director for the Court, delegated by the Judges to perform financial and budget aspects of court operations; the budget-to-actual comparisons are reviewed on an annual basis at the Judges' meetings. Monthly meetings will begin to reference the monthly or quarterly annual budget-to-actual comparison as necessary in the minutes.

2(A)(iv)

One recurring audit finding has been found consistently over the years that Management is aware of and therefore, has opted out from referencing the finding again during board meetings. Juvenile Court is currently not in a position to acquire the expertise necessary to correct this finding. New audit findings will be discussed and evaluated for correction at Judges' meetings, as appropriate.

3(A)(iii)

Some documentation has been provided for the efforts related to researching the outstanding checks. Procedures and protocols are being developed for documenting all research taken and steps taken regarding checks for all accounts that are outstanding for more than 12 months. Although not always documented in writing, the Court has researched outstanding checks in the various accounts via online public record searches, communication with other governmental agencies, and other methods.

4(D)(iv)

The court has a policy to maintain all undeposited cash and checks securely in a locked drawer/safe. The appropriate staff have been directed to begin documenting the date of actual receipt of checks. It was not in our receipts process to mark deposits as received at time of receipt. Proper personnel have been instructed to mark all physical checks with date received when available for deposit.

6(B)(ii)

Management noted that a finance charge was assessed on one selected credit card statement during the fiscal period. The finance charge was not the result of a missed payment; rather, the payment was received after the due date due to circumstances surrounding a severe winter weather event.

6(B)(ii), continued

The Court was closed for four consecutive days because of hazardous weather conditions, which delayed receipt and processing of incoming mail, including the credit card statement. Upon reopening, the statement was processed and payment was remitted promptly. However, due to the timing of mail delivery and processing, the payment was not received by the credit card issuer by the due date, resulting in the assessment of a finance charge. Management considers this an isolated occurrence attributable to the weather-related closure and not indicative of a recurring issue with the Court's credit card payment procedures.