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# ANNUAL FINANCIAL REPORT

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District Attorney of the  
**Twenty-Fourth Judicial District**  
JEFFERSON PARISH, LOUISIANA



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| DECEMBER 31, 2025 |
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DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA

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August 17, 2026

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Honorable Paul D. Connick, Jr.  
District Attorney of the Twenty-Fourth Judicial District  
Jefferson Parish, Louisiana

## **Report on the Audit of the Financial Statements**

### ***Opinion***

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District (District Attorney), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District Attorney'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, the major fund, and the aggregate remaining fund information of the District Attorney 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 Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District Attorney 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 opinion.

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## ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District Attorney'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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney'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 District Attorney'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 schedule, the schedule of changes in OPEB liability and related ratios, the schedule of the employer's proportionate share of the net pension liability (asset), and the schedule of the employer's pension contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The accompanying schedule of compensation, benefits, and other payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis, as required by Louisiana Revised Statute (R.S.) 24:513(A)(3), and is not a required part of the basic financial statements. The justice system-funding schedule – receiving entity and the justice system-funding schedule – collecting / disbursing entity are presented for purposes of additional analysis, as required by Louisiana Revised Statute (R.S.) 24:515.2, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is also presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of compensation, benefits, and other payments to Agency Head or Chief Executive Officer, the justice system funding schedule – receiving entity, the justice system funding schedule – collecting / disbursing entity and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of compensation, benefits, and other payments to Agency Head or Chief Executive Officer, the justice system funding schedule – receiving entity, the justice system funding schedule – collecting / disbursing entity and the schedule of expenditures of federal awards 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 August 17, 2026, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District Attorney's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorney's internal control over financial reporting and compliance.

*Duplantier, Hopmann, Hogan & Roter LLP*

Metairie, Louisiana

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

Within this section of the annual financial report of the District Attorney of the Twenty-Fourth Judicial District of Jefferson Parish (the District Attorney), the District Attorney's management provides this narrative discussion and analysis of the financial activities of the District Attorney for the year ended December 31, 2025. The Management's Discussion and Analysis (MD&A) is designed to provide an objective and easy to read analysis of the District Attorney's financial activities based on currently known facts, decisions, or conditions. It is intended to provide readers with a broad overview of the District Attorney's short-term and long-term activities, based on information presented in the financial report and fiscal policies that have been adopted by the District Attorney. Specifically, this section is designed to assist the reader in focusing on significant financial issues, provide an overview of the District Attorney's financial activity, identify changes in the District Attorney's financial position (its ability to address next-year and future challenges), identify any material deviations from the financial plan (the approved budget), and identify individual fund issues or concerns.

As with other sections of this financial report, the information contained within this MD&A should be considered only a part of a greater whole. The readers of this statement should take time to read and evaluate all sections of this report, including the notes to the financial statements and the other Required Supplementary Information (RSI) that is provided in addition to this MD&A.

Financial Highlights:

- The District Attorney's assets and deferred outflows exceeded its liabilities and deferred inflows by \$19,775,832 (net position) for the year reported.
- Total net position is comprised of the net investment in capital assets of \$8,138,085 which includes property and equipment, net of accumulated depreciation/amortization, and unrestricted net position of \$11,637,747.
- The District Attorney's General Fund reported total ending fund balance of \$22,340,919 which was classified as \$22,278,708 unassigned and \$62,211 as nonspendable. This compares to the prior year ending fund balance of \$21,421,193 showing an increase of \$919,726 during the current year.
- The unassigned fund balance for the General Fund was \$22,278,708 or 87% of total General Fund expenditures and 84% of total General Fund revenues.

Overview of the Financial Statements

The management's discussion and analysis is intended to serve as an introduction to the District Attorney's financial statements. The District Attorney's basic financial statements consists of the following components:

1. Government-Wide Financial Statements
2. Fund Financial Statements
3. Notes to Financial Statements
4. Required Supplementary Information
5. Other Supplementary Information

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

1. Government-Wide Financial Statements

Government-wide financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) accounting and financial reporting standards. These statements provide readers with an entity-wide perspective of the District Attorney's financial position and changes in financial position through the Statement of Net Position and Statement of Activities.

The Statement of Net Position presents information on all the District Attorney's assets, deferred outflows of resources, liabilities, and deferred inflows of resources using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. The difference between the assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District Attorney as a whole is improving or deteriorating.

The Statement of Activities presents information showing how the District Attorney's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing or related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. An important purpose of the design of the statement of activities is to show the financial reliance of the District Attorney's distinct activities or functions on revenues provided by the Parish, the State of Louisiana, and the Federal Government.

The government-wide financial statements present governmental activities of the District Attorney that are principally supported by intergovernmental revenues. The sole function of these governmental activities is judicial.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of the District Attorney's financial position. The District Attorney's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$19,775,832 as reported on the Statement of Net Position.

Approximately 41.15% of the District Attorney's net position reflects its investment in capital assets (e.g. buildings; furniture, fixtures, and equipment; vehicles, and right-of-use-asset), less any related debt, if any, used to acquire those assets that is still outstanding. The District Attorney uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

At the end of the current fiscal year, the District Attorney is able to report positive balances in both categories of net position.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

1. Government-Wide Financial Statements: (Continued)

Government-Wide Financial Analysis (Continued)

| <u>Summary Statements of Net Position</u> |                          |                          |
|-------------------------------------------|--------------------------|--------------------------|
| Governmental Activities                   |                          |                          |
|                                           | <u>December 31, 2025</u> | <u>December 31, 2024</u> |
| Assets:                                   |                          |                          |
| Current assets                            | \$ 23,199,038            | \$ 22,460,218            |
| Capital assets & right-of-use assets, net | 8,138,085                | 8,506,257                |
| Other non-current assets                  | 1,060,978                | -                        |
| Total assets                              | <u>32,398,101</u>        | <u>30,966,475</u>        |
| Deferred Outflows of Resources:           |                          |                          |
| Deferred outflows related to pensions     | 2,366,788                | 4,109,784                |
| Deferred outflows related to OPEB         | 610,132                  | 112,985                  |
| Total deferred outflows of resources      | <u>2,976,920</u>         | <u>4,222,769</u>         |
| Liabilities:                              |                          |                          |
| Current liabilities                       | 2,542,918                | 2,588,080                |
| Long-term liabilities                     | 10,135,931               | 12,266,287               |
| Total liabilities                         | <u>12,678,849</u>        | <u>14,854,367</u>        |
| Deferred Inflows of Resources:            |                          |                          |
| Deferred inflows related to pensions      | 2,605,549                | 1,676,539                |
| Deferred inflows related to OPEB          | 314,791                  | 1,018,341                |
| Total deferred inflows of resources       | <u>2,920,340</u>         | <u>2,694,880</u>         |
| Net Position:                             |                          |                          |
| Net Investment in capital assets          | 8,138,085                | 8,506,257                |
| Unrestricted                              | 11,637,747               | 9,133,740                |
| Total net position                        | <u>\$ 19,775,832</u>     | <u>\$ 17,639,997</u>     |

The District Attorney is heavily reliant on funding from Jefferson Parish, the State of Louisiana, and the Federal Government to support its operations. Unlike many other agencies, the District Attorney receives no property tax or sales tax revenue. The District Attorney's financial position has enabled it to earn interest of \$1,043,778 and \$1,304,860 for the years ended December 31, 2025 and 2024 respectively, to support governmental activities.

The total governmental function of the District Attorney is judicial activities. Of the total costs, depreciation/amortization on the building, equipment, vehicles, and right of use assets was \$673,212 and \$670,111 for the years ended December 31, 2025 and 2024, respectively.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

1. Government-Wide Financial Statements: (Continued)

Government-Wide Financial Analysis (Continued)

The following table provides a summary of the District Attorney's changes in net position:

|                                      | <u>Summary Statements of Activities</u> |                   | <u>Year Ended December 31, 2025</u> |                   | <u>Year Ended December 31, 2024</u> |                   |
|--------------------------------------|-----------------------------------------|-------------------|-------------------------------------|-------------------|-------------------------------------|-------------------|
|                                      | <u>Governmental</u>                     | <u>Percentage</u> | <u>Governmental</u>                 | <u>Percentage</u> | <u>Governmental</u>                 | <u>Percentage</u> |
|                                      | <u>Activities</u>                       | <u>of Total</u>   | <u>Activities</u>                   | <u>of Total</u>   | <u>Activities</u>                   | <u>of Total</u>   |
| Revenues:                            |                                         |                   |                                     |                   |                                     |                   |
| Program:                             |                                         |                   |                                     |                   |                                     |                   |
| Charges for services, fees and fines | \$ 2,922,307                            | 11%               | \$ 2,777,695                        | 10%               |                                     |                   |
| Operating grants and                 |                                         |                   |                                     |                   |                                     |                   |
| Intergovernmental                    | 22,493,164                              | 82%               | 21,552,260                          | 82%               |                                     |                   |
| General:                             |                                         |                   |                                     |                   |                                     |                   |
| Interest and other income            | 2,033,822                               | 7%                | 2,147,697                           | 8%                |                                     |                   |
| Total revenues                       | <u>27,449,293</u>                       | <u>100%</u>       | <u>26,477,652</u>                   | <u>100%</u>       |                                     |                   |
| Program Expenses:                    |                                         |                   |                                     |                   |                                     |                   |
| Judicial                             | 25,313,458                              | 100%              | 23,221,975                          | 100%              |                                     |                   |
| Total expenses                       | <u>25,313,458</u>                       | <u>100%</u>       | <u>23,221,975</u>                   | <u>100%</u>       |                                     |                   |
| Change in net position               | 2,135,835                               |                   | 3,255,677                           |                   |                                     |                   |
| Net position at beginning of year,   |                                         |                   |                                     |                   |                                     |                   |
| as previously reported               | 17,639,997                              |                   | 15,359,241                          |                   |                                     |                   |
| Cumulative effect of change in       |                                         |                   |                                     |                   |                                     |                   |
| accounting principle                 | -                                       |                   | (974,921)                           |                   |                                     |                   |
| Net position at beginning of year,   |                                         |                   |                                     |                   |                                     |                   |
| as restated                          | 17,639,997                              |                   | 14,384,320                          |                   |                                     |                   |
| Net position at end of year          | <u>\$ 19,775,832</u>                    |                   | <u>\$ 17,639,997</u>                |                   |                                     |                   |

2. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District Attorney, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the District Attorney can be divided into two categories: governmental funds and custodial funds.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

2. Fund Financial Statements (Continued)

Governmental Funds

Governmental funds are used to account for the District Attorney's basic services reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view on the District Attorney's general governmental operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs.

Because the focus on governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the District Attorney's near-term financing decisions. Both the governmental fund balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciling statements are presented on pages 16 and 18 of this report.

The basic governmental funds financial statements are presented on pages 15 through 18 of this report.

Financial Analysis of the Governmental Funds

As of the end of the current fiscal year, the District Attorney's governmental fund reported an ending fund balance of \$22,340,919. In the General Fund, the nonspendable fund balance for prepaid insurance is \$62,211 and the unassigned fund balance is \$22,278,708. General fund revenues for the current year were \$824,470 higher than the prior year and expenditures were \$1,279,934 less than the prior year.

Change in Fund Balance of the General Fund follows:

|                                     | <u>General Fund</u> |
|-------------------------------------|---------------------|
| Fund Balance at December 31, 2024   | \$ 21,421,193       |
| Fund Balance at December 31, 2025   | 22,340,919          |
| Increase (Decrease) in Fund Balance | <u>\$ 919,726</u>   |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

2. Fund Financial Statements (Continued)

Fiduciary Funds

Fiduciary funds are reported in the fund financial statements. The District Attorney has only one fiduciary fund which is the Asset Forfeiture Custodial Fund. This fund reports seized assets held pending final disposition.

Custodial Funds are used to account for assets held by the District Attorney as an agent for other governments and/or other funds. The Custodial Fund is custodial in nature. These activities are excluded from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations. The basic Custodial Fund financial statements are presented on pages 19 through 20 of this report.

3. Notes to the Basic Financial Statements

The notes to the financial statements provide additional information essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21 through 55 of this report.

4. Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information is presented on pages 56 through 66 of this report.

5. Other Supplementary Information

The Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented on page 67 of this report. The Justice System Funding Receiving and Collecting/Disbursing Schedules are presented on pages 68 and 69, respectively, of this report.

Capital and Right-of-Use Assets

The District Attorney's investment in capital assets for its governmental activities as of December 31, 2025, amounts to \$8,138,085 (net of accumulated depreciation and amortization). This investment in capital assets includes office building, furniture, fixtures, and equipment, vehicles, and a right-of-use subscription asset. The total decrease in the District Attorney's net investment in capital assets was \$368,172. This decrease was primarily attributable to depreciation expense partially offset by acquisitions of a vehicle, laptops, tablets, video equipment, chairs, and carpeting.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

Capital and Right-of-Use Assets (Continued)

| <u>Capital &amp; Right-of-Use Assets</u>    |                                |                     |
|---------------------------------------------|--------------------------------|---------------------|
|                                             | <u>Governmental Activities</u> |                     |
|                                             | <u>2025</u>                    | <u>2024</u>         |
| Depreciable assets:                         |                                |                     |
| Office building                             | \$ 13,171,715                  | \$ 13,098,968       |
| Furniture, fixtures, and equipment          | 3,391,529                      | 3,201,597           |
| Vehicles                                    | 386,196                        | 343,835             |
| Right-of-use asset - SBITA                  | 1,938,353                      | 1,938,353           |
| Total depreciable assets                    | 18,887,793                     | 18,582,753          |
| Less: accumulated depreciation/amortization | (10,749,708)                   | (10,076,496)        |
| Capital & right-of-use assets, net          | <u>\$ 8,138,085</u>            | <u>\$ 8,506,257</u> |
| Percentage depreciated                      | 57%                            | 54%                 |

Additional information on the District Attorney's capital assets can be found in Note 4 of this report.

Long-term Liabilities

The District Attorney's long-term liabilities consist of compensated absences payable, other post-employment benefits (OPEB) liability, the net pension liability, and the information technology subscription liability. The District Attorney had \$2,692,985 in compensated absences payable at year end compared to \$2,574,525 at the previous year end, an increase of \$118,460, or 4.40%. The increase in the compensated absences balance was directly related to the additional accrual of compensated absences in the current year. The District Attorney had \$5,815,472 in total other post-employment benefits payable at year end compared to \$5,421,027 at the previous year end, an increase of \$394,445, or 7.28%. The increase in other post-employment benefits payable was primarily related to the recognition of service cost, interest calculated on the liability, and differences between expected and actual experience being less favorable than actuarially anticipated. The District Attorney had \$1,595,574 in net pension liability at year end compared to \$3,991,848 at the previous year end, a decrease of \$2,396,274, or 60.03%. The decrease in net pension liability balance was directly related to the District Attorney's proportionate share of Parochial Employees' Retirement System's reporting a net pension asset during the current year. The District Attorney has \$1,716,699 in information technology subscription liability at year end compared to \$1,827,942 at the previous year end, a decrease of \$111,243, or 6.09%.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED DECEMBER 31, 2025

Long-term Liabilities (Continued)

|                                               | <u>Long-Term Liabilities</u> |                      |
|-----------------------------------------------|------------------------------|----------------------|
|                                               | Governmental Activities      |                      |
|                                               | 2025                         | 2024                 |
| Compensated absences payable                  | \$ 2,692,985                 | \$ 2,574,525         |
| Other post-employment benefits liability      | 5,815,472                    | 5,421,027            |
| Net pension liability                         | 1,595,574                    | 3,991,848            |
| Information technology subscription liability | 1,716,699                    | 1,827,942            |
| Total                                         | <u>\$ 11,820,730</u>         | <u>\$ 13,815,342</u> |

Additional information on the District Attorney's long-term liabilities can be found in Note 6 of this report.

General Fund Budgetary Highlights

The General Fund's original revenue budget was amended to reflect a decrease of \$84,283 due to lower revenue projections. The General Fund's original expenditure budget was decreased by \$396,342 primarily in the categories of personnel and related benefits and capital outlay.

Economic Factors and Next Year's Budget

The 2026 budgeted expenditures increased 5.0% above the 2025 Adopted budget and increased 5.6% above the 2025 Amended Budget. The increase is primarily related to personnel services and is due to a 5% merit increase and an increase in health insurance costs.

Contacting the District Attorney's Financial Management

This financial report is designed to provide a general overview of the District Attorney's finances, to comply with finance-related laws and regulations, and to demonstrate the District Attorney's commitment to public accountability. If you have questions about this report or would like to request additional information, contact Paul D. Connick, Jr., District Attorney of the Twenty-Fourth Judicial District, located at 200 Derbigny Street, Gretna, LA 70053.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATEMENT OF NET POSITION  
DECEMBER 31, 2025

ASSETS

Current Assets:

|                           |                   |
|---------------------------|-------------------|
| Cash and cash equivalents | \$ 21,461,333     |
| Accounts receivable       | 343,164           |
| Due from fiduciary fund   | 1,332,330         |
| Prepaid expenses          | 62,211            |
| Total current assets      | <u>23,199,038</u> |

Non-current Assets:

|                                          |                  |
|------------------------------------------|------------------|
| Capital assets, net of depreciation      | 6,587,402        |
| Right-of-use assets, net of amortization | 1,550,683        |
| Net pension asset                        | 1,060,978        |
| Total non-current assets                 | <u>9,199,063</u> |

|              |                      |
|--------------|----------------------|
| TOTAL ASSETS | <u>\$ 32,398,101</u> |
|--------------|----------------------|

DEFERRED OUTFLOWS OF RESOURCES

|                                                    |                  |
|----------------------------------------------------|------------------|
| Deferred outflows of resources related to pensions | 2,366,788        |
| Deferred outflows of resources related to OPEB     | 610,132          |
| TOTAL DEFERRED OUTFLOWS OF RESOURCES               | <u>2,976,920</u> |

LIABILITIES

Current Liabilities:

|                                               |                  |
|-----------------------------------------------|------------------|
| Accounts and other accrued payables           | \$ 772,288       |
| Compensated absences payable                  | 1,209,832        |
| Other post-employment benefits liability      | 345,447          |
| Information technology subscription liability | 129,520          |
| Unearned revenue                              | 85,831           |
| Total current liabilities                     | <u>2,542,918</u> |

Non-current Liabilities:

|                                               |                   |
|-----------------------------------------------|-------------------|
| Compensated absences payable                  | 1,483,153         |
| Other post-employment benefits liability      | 5,470,025         |
| Information technology subscription liability | 1,587,179         |
| Net pension liability                         | 1,595,574         |
| Total non-current liabilities                 | <u>10,135,931</u> |

|                   |                      |
|-------------------|----------------------|
| TOTAL LIABILITIES | <u>\$ 12,678,849</u> |
|-------------------|----------------------|

DEFERRED INFLOWS OF RESOURCES

|                                                   |                  |
|---------------------------------------------------|------------------|
| Deferred inflows of resources related to pensions | 2,605,549        |
| Deferred inflows of resources related to OPEB     | 314,791          |
| TOTAL DEFERRED INFLOWS OF RESOURCES               | <u>2,920,340</u> |

NET POSITION

|                                  |                      |
|----------------------------------|----------------------|
| Net investment in capital assets | 8,138,085            |
| Unrestricted                     | 11,637,747           |
| TOTAL NET POSITION               | <u>\$ 19,775,832</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2025

| <u>Activities</u>                 | <u>Expenses</u> | <u>Program Revenues</u>                              |                                                   | <u>Net (Expense)<br/>Revenues and<br/>Changes in<br/>Net Position</u> |
|-----------------------------------|-----------------|------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------------|
|                                   |                 | <u>Fees, Fines,<br/>and Charges<br/>for Services</u> | <u>Operating Grants<br/>and Intergovernmental</u> |                                                                       |
| Governmental activities:          |                 |                                                      |                                                   |                                                                       |
| Judicial                          | \$ (25,313,458) | \$ 2,922,307                                         | \$ 22,493,164                                     | \$ 102,013                                                            |
| General revenues:                 |                 |                                                      |                                                   |                                                                       |
| Non-employer contribution         |                 |                                                      |                                                   | 989,330                                                               |
| Interest earnings                 |                 |                                                      |                                                   | 1,043,778                                                             |
| Other income                      |                 |                                                      |                                                   | <u>714</u>                                                            |
| Total general revenues            |                 |                                                      |                                                   | <u>2,033,822</u>                                                      |
| Changes in net position           |                 |                                                      |                                                   | <u>2,135,835</u>                                                      |
| Net position at beginning of year |                 |                                                      |                                                   | <u>17,639,997</u>                                                     |
| Net position at end of year       |                 |                                                      |                                                   | <u>\$ 19,775,832</u>                                                  |

The accompanying notes are an integral part of this statement.

## FUND FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2025

|                                           | General<br><u>Fund</u>          |
|-------------------------------------------|---------------------------------|
| <u>ASSETS</u>                             |                                 |
| Cash and cash equivalents                 | \$ 21,461,333                   |
| Receivables:                              |                                 |
| Due from fiduciary fund                   | 1,332,330                       |
| Grants receivable                         | 229,237                         |
| Commissions on fines and bond forfeitures | 62,890                          |
| Court costs                               | 45,403                          |
| Diversion fees                            | 2,561                           |
| Interest                                  | 3,073                           |
| Prepaid insurance                         | <u>62,211</u>                   |
| <br>Total assets                          | <br><u><u>\$ 23,199,038</u></u> |
| <u>LIABILITIES AND FUND BALANCE</u>       |                                 |
| Current Liabilities:                      |                                 |
| Accounts and other accrued payables       | \$ 772,288                      |
| Unearned revenue                          | <u>85,831</u>                   |
| <br>Total liabilities                     | <br><u>858,119</u>              |
| <br>Fund balances:                        |                                 |
| Nonspendable                              | 62,211                          |
| Unassigned                                | <u>22,278,708</u>               |
| <br>Total fund balances                   | <br><u>22,340,919</u>           |
| <br>Total liabilities and fund balances   | <br><u><u>\$ 23,199,038</u></u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2025

|                                                                                                                                                                                                                                        |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Total fund balances - governmental fund (fund financial statement)                                                                                                                                                                     | \$ 22,340,919        |
| Amounts reported for governmental activities in the statement of net position (government-wide financial statements) are different because:                                                                                            |                      |
| Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental fund. The cost of the assets is \$16,949,440, and the accumulated depreciation is \$10,362,038.  | 6,587,402            |
| Right-of-use assets used in governmental activities are not current financial resources and therefore are not reported in the governmental fund. The cost of the assets is \$1,938,353, and the accumulated amortization is \$387,670. | 1,550,683            |
| Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist of:                                             |                      |
| Compensated absences payable                                                                                                                                                                                                           | (2,692,985)          |
| Other post-employment benefit liability                                                                                                                                                                                                | (5,815,472)          |
| Net pension liability                                                                                                                                                                                                                  | (1,595,574)          |
| Information technology subscription liability                                                                                                                                                                                          | (1,716,699)          |
| The net pension asset does not represent current financial resources and, therefore, are not reported in the governmental funds.                                                                                                       | 1,060,978            |
| The deferred outflows of resources related to pensions are applicable to future reporting periods and, therefore, are not reported in the governmental fund.                                                                           | 2,366,788            |
| The deferred outflows of resources related to OPEB are applicable to future reporting periods and, therefore, are not reported in the governmental fund.                                                                               | 610,132              |
| The deferred inflows of resources related to pensions are applicable to future reporting periods and, therefore, are not reported in the governmental fund.                                                                            | (2,605,549)          |
| The deferred inflows of resources related to OPEB are applicable to future reporting periods and, therefore, are not reported in the governmental fund.                                                                                | <u>(314,791)</u>     |
| Total net position - governmental activities (government-wide financial statements)                                                                                                                                                    | <u>\$ 19,775,832</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2025

REVENUES:

|                                    |                       |
|------------------------------------|-----------------------|
| Intergovernmental and grants       | \$ 22,493,164         |
| Charges for services               | 2,922,307             |
| Interest earnings and other income | <u>1,044,492</u>      |
| <br>Total revenues                 | <br><u>26,459,963</u> |

EXPENDITURES:

|                                |                       |
|--------------------------------|-----------------------|
| Personnel and related benefits | 20,111,509            |
| Operating services             | 3,753,889             |
| Professional fees              | 351,628               |
| Capital outlays                | 305,040               |
| Intergovernmental              | 769,832               |
| Debt Service:                  |                       |
| SBITA principal                | 111,243               |
| SBITA interest                 | <u>137,096</u>        |
| <br>Total expenditures         | <br><u>25,540,237</u> |

|                                      |                                 |
|--------------------------------------|---------------------------------|
| Net change in fund balance           | <u>919,726</u>                  |
| <br>Fund balance - beginning of year | <br><u>21,421,193</u>           |
| <br>Fund balance - end of year       | <br><u><u>\$ 22,340,919</u></u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE OF THE GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2025

|                                                                                                                                                                                                                                                         |                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|
| Net change in fund balance - governmental fund (fund financial statements)                                                                                                                                                                              | \$ 919,726                 |
| Amounts reported for governmental activities in the statement of activities<br>(government-wide financial statements) are different because:                                                                                                            |                            |
| Governmental funds report capital outlays as expenditures in the individual fund.<br>Governmental activities report depreciation and amortization expense to allocate<br>the cost of those capital assets over the estimated useful lives of the asset. |                            |
| Capital outlays                                                                                                                                                                                                                                         | \$ 305,040                 |
| Amortization expense on right-of-use assets                                                                                                                                                                                                             | (193,835)                  |
| Depreciation expense on capital assets                                                                                                                                                                                                                  | <u>(479,377)</u>           |
|                                                                                                                                                                                                                                                         | (368,172)                  |
| Some items reported in the statement of activities do not require the use of<br>current financial resources and, therefore, are not reported as<br>expenditures in governmental funds. These activities consist of:                                     |                            |
| Net increase in compensated absences                                                                                                                                                                                                                    | (118,460)                  |
| Principal payments on IT subscription liabilities are reported in the<br>governmental funds as expenditures. However, in the Statement of<br>Activities, the payments are not reported as expenditures, as they reduce<br>long-term liabilities.        | 111,243                    |
| Non-employer contributions are reported as revenues in the governmental<br>funds when made. The employer's proportionate share of non-employer<br>contributions to the pension plans are reported in the statement of activities.                       | 989,330                    |
| Pension expense, which is the change in the net pension liability (asset) adjusted<br>for changes in deferred outflows and inflows of resources related to<br>pensions, is reported in the statement of activities.                                     | (204,084)                  |
| OPEB benefit, which is the change in the total OPEB liability adjusted for<br>changes in deferred outflows and inflows of resources related to OPEB,<br>is reported in the statement of activities.                                                     | <u>806,252</u>             |
| Change in net position of governmental activities<br>(government-wide financial statements)                                                                                                                                                             | <u><u>\$ 2,135,835</u></u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
ASSET FORFEITURE CUSTODIAL FUND  
DECEMBER 31, 2025

|                                  | <u>Asset<br/>Forfeiture<br/>Custodial<br/>Fund</u> |
|----------------------------------|----------------------------------------------------|
| <u>ASSETS</u>                    |                                                    |
| Cash & cash equivalents          | \$ <u>4,425,567</u>                                |
| Total assets                     | <u>4,425,567</u>                                   |
| <u>LIABILITIES</u>               |                                                    |
| Due to general fund              | <u>1,332,330</u>                                   |
| Total liabilities                | <u>1,332,330</u>                                   |
| <u>NET POSITION</u>              |                                                    |
| Restricted for:                  |                                                    |
| Other governments and defendants | <u>3,093,237</u>                                   |
| Total net position               | \$ <u><u>3,093,237</u></u>                         |

The accompanying notes are an integral part of this statement

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
ASSET FORFEITURE CUSTODIAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2025

|                                               | Asset<br>Forfeiture<br>Custodial<br>Fund |
|-----------------------------------------------|------------------------------------------|
|                                               | <hr/>                                    |
| ADDITIONS:                                    |                                          |
| Seizures                                      | \$ 1,835,542                             |
| Interest earnings on investments              | <hr/> 202,617                            |
| Total additions                               | <hr/> 2,038,159                          |
| DEDUCTIONS:                                   |                                          |
| Returned to defendants                        | 407,684                                  |
| Commissions and interest to district attorney | 621,545                                  |
| Distributions to other agencies               | <hr/> 1,703,672                          |
| Total deductions                              | <hr/> 2,732,901                          |
| Change in net position                        | (694,742)                                |
| Net position at beginning of year             | <hr/> 3,787,979                          |
| Net position at end of year                   | <hr/> <hr/> \$ 3,093,237                 |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

INTRODUCTION

The District Attorney of the Twenty-Fourth Judicial District (the District Attorney), as provided by Article V, Section 26 of the Louisiana Constitution of 1974, has charge of every criminal prosecution by the State in the district, is the representative of the State before the grand jury in the district, is the legal advisor to the grand jury, and performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Fourth Judicial District encompasses the entire Parish of Jefferson.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Governmental Accounting Standards Board (GASB) promulgates accounting principles generally accepted in the United States of America and reporting standards for state and local governments. These principles are found in the *Codification of Governmental Accounting and Financial Reporting Standards*, published by GASB. The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental entities, as prescribed by the GASB, including all applicable GASB standards in effect for the reporting period.

Financial Reporting Entity:

For financial reporting purposes, the District Attorney includes all funds and activities that are controlled by the District Attorney as an independently elected parish official. There are no component units included or required to be included as part of the financial reporting entity. The District Attorney is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Attorney's office that are paid or provided by the Parish Council as required by Louisiana law, the District Attorney is financially independent. Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of the local government, over which the District Attorney exercises no oversight responsibility, such as the Parish Council, Parish School Board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

Government-Wide Financial Statements:

The District Attorney's basic financial statements include both government-wide (reporting the District Attorney as a whole) and fund financial statements (reporting the District Attorney's major fund). All of the District Attorney's judicial and administrative services are classified as governmental activities.

The government-wide Statement of Net Position reports the governmental activities on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Government-Wide Financial Statements: (Continued)

well as long-term debt and obligations. The District Attorney's net position is reported in two parts: net investment in capital assets and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the District Attorney's functions and activities (judicial). These functions are also supported by general government revenues, including non-employer contributions, interest earned, and other income. The Statement of Activities reduces gross expenses, including depreciation, by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary, either operating or capital, grants. The net costs, by function, are normally covered by general revenues. This government-wide focus is more on the sustainability of the District Attorney as an entity and the change in net position resulting from the current year's activities.

Fund Financial Statements:

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The funds of the District Attorney are classified into two categories: governmental and fiduciary. The funds of the District Attorney are described as follows:

*Governmental Fund*

The General Fund of the District Attorney is used to account for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended in accordance with state and federal laws and according to District Attorney policy.

*Fiduciary Fund*

The District Attorney's Fiduciary Fund, the Asset Forfeiture Custodial Fund, is used to account for assets seized in narcotics cases in which the District Attorney has received the seized assets, pending the final disposition of the case. The assets may ultimately be returned to the defendant from whom they were seized, transferred to another agency, or divided among the District Attorney, the Parish of Jefferson as custodian of judicial funds, and the seizing agency. In the latter instance, the District Attorney is responsible for allocating the assets to the respective agencies net of the expenses incurred in handling the assets. The Fiduciary Fund uses the full accrual basis of accounting.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

Measurement focus refers to what is being measured. Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due.

The governmental funds use the following practices in recording revenues and expenditures:

*Revenues*

Intergovernmental revenues and fees, charges and commissions for services are recorded when the District Attorney is entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

*Expenditures*

The District Attorney's primary expenditures include salaries and related benefits, which are recorded when the liability is incurred. Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Budgets and Budgetary Accounting:

The District Attorney adopts a formal budget for the General Fund on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. Formal budget integration within the accounting records is not employed as part of the accounting system. The District Attorney prepares and reviews a comparison of budget to actual figures for revenues and expenditures on a monthly basis.

The District Attorney adopted his original 2025 budget on December 30, 2024. Appropriations for the General Fund lapse at year end, and the District Attorney does not utilize encumbrance accounting.

Cash and Cash Equivalents:

Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and money-market-like investment pools. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits in state banks, organized under Louisiana law and national banks having their principal offices in Louisiana. Investments are limited by Louisiana Revised Statute (R.S.) 33:295 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are carried at cost which approximates market.

In addition, local governments in Louisiana are authorized to invest in Louisiana Asset Management Pool (LAMP), a non-profit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. LAMP invests in obligations issued by the U.S. Government, its agencies, and instrumentalities. LAMP is subject to regulatory oversight of the State Treasurer and its Board of Directors. Audited financial statements are available from LAMP.

Interfund Receivables/Payables:

During the course of operations transactions occur between individual funds. These receivables and payables are classified as "due to or due from other funds" on the balance sheet.

Capital Assets:

In the government-wide financial statements capital assets purchased or acquired are capitalized at either historical cost or estimated cost, if historical costs are not available. Contributed assets are recorded as capital assets at their estimated fair market value at the date received. The District Attorney maintains a threshold level of \$500 or more for capitalized capital assets.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Capital Assets: (Continued)

Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized; and the costs of normal repairs and maintenance are expensed as incurred.

All capital assets, other than land, are depreciated for financial reporting purposes using the straight-line method over the following useful lives of the asset:

| <u>Description</u>                  | <u>Estimated Life</u> |
|-------------------------------------|-----------------------|
| Buildings and Building Improvements | 40 years              |
| Furniture and Fixtures              | 7 – 10 years          |
| Computer Equipment                  | 5 – 10 years          |
| Vehicles                            | 5 years               |

Capital outlays are recorded as expenditures in the fund financial statements, and they are recorded as assets in the government-wide financial statements, to the extent the District Attorney's capitalization threshold is met.

Compensated Absences:

*Employee classifications*

Full-time employees are classified as either nonexempt or exempt.

Non-exempt employees earn overtime for all hours worked in excess of 40 hours per week and generally includes most support staff and investigators.

Exempt employees do not earn overtime and include assistant district attorneys, diversion counselors, and certain employees with managerial responsibilities.

*Leave accrual and carryforward*

Non-exempt employees of the District Attorney earn annual leave at the rate of 13 to 19.5 days per year depending on the length of service. Earned but unused annual leave credits will be accumulated for each nonexempt employee and may be carried into the next calendar year. The maximum amount of annual leave which may be carried forward for an employee hired before and after April 26, 1986 will be 90 and 40 days, respectively. Non-exempt employees of the District Attorney earn medical leave at a rate of 13 days per year and there is no limitation on the amount of medical leave that may be accumulated and carried forward from one year to the next.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Compensated Absences: (Continued)

*Leave accrual and carryforward* (Continued)

Exempt employees of the District Attorney do not earn annual leave. They do earn medical leave at a rate of 15 days per year and there is no limitation on the amount of medical leave that may be accumulated and carried over from one year to the next.

*Payment at Separation*

Non-exempt employees hired before April 26, 1986 will be paid for all unused annual leave and one-half of all unused medical leave remaining at the time of separation. Non-Exempt employees hired on or after April 26, 1986 and having an initial accumulation of six days of annual leave and having attained permanent status will be paid a maximum of 20 days of unused annual leave and 40 days of unused medical leave. Accrued medical leave will be paid to an employee only after seven years of service.

Exempt employees will be paid a maximum of 40 days for all unused medical leave. Accrued medical leave will be paid only after seven years of service.

Compensatory time is earned by investigators and certain other employees with permission of the District Attorney. Overtime is defined as those hours worked in excess of a normal, 35-hour work week and compensated for as follows:

- 1) Overtime hours worked in excess of 35, but less than 40 hours will be returned in the form of compensatory time at straight-time.
- 2) Overtime hours worked in excess of 40 hours will be returned in the form of compensatory time at a rate of time and one-half.

Overtime earned may be carried-over on the books in the form of compensatory time, not to exceed 480 hours. At time of separation, compensatory time will be paid to the employee.

Estimates

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

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Equity:

*Government-Wide Financial Statements*

Equity is classified as net position and is generally displayed in three components:

1. *Net investment in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation, and right-of-use assets, net of accumulated amortization, reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets.
2. *Restricted* – Net position with constraints placed on the use either by:
  - a. External groups such as creditors, grantors, contributors, or laws or regulations of other governments, or
  - b. Law through constitutional provisions or enabling legislation.
3. *Unrestricted* – All other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

*Fund Financial Statements*

In the governmental fund financial statements, fund balances are classified as follows:

1. *Nonspendable* – Amounts that cannot be spent either because it is not in spendable form or because of legal or contractual restraints.
2. *Restricted* – Amounts that can be spent only for specific purposes because of constitutional provisions, enabling legislation, or externally imposed conditions by creditors, grantors, contributors, or the laws or regulations of other governments.
3. *Committed* – Amounts that can be used only for specific purposes determined by a formal decision of the District Attorney, which is the highest level of decision-making authority for the District Attorney.
4. *Assigned* – Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
5. *Unassigned* – All amounts not included in other spendable classifications.

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NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Equity: (Continued)

*Fund Financial Statements* (Continued)

The District Attorney applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first, followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used. The District Attorney does not have a formal minimum fund balance policy.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources that represents a consumption of net position that applies to future period(s) and will not be recognized as an outflow of resources (expense) until then. The District Attorney has two items that qualify for reporting in this category, which are deferred amounts related to pensions and deferred amounts related to other post-employment benefits.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources that represents an acquisition of net position that applies to future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The District Attorney has two items that qualify for reporting in this category, which are deferred amounts related to pensions and deferred amounts related to other post-employment benefits.

Pension Plans:

For purposes of measuring the net pension liability (asset), deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System (PERS) and The Louisiana District Attorneys' Retirement System (DARS) and their changes in fiduciary net position have been determined on the same basis as they are reported by each retirement system. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Subscription-Based Information Technology Arrangements:

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements: GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The objective of this Statement is to better meet the informational needs of financial statement users by establishing uniform accounting and financial reporting requirement for SBITAs, improving the comparability of financial statements among

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS  
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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Subscription-Based Information Technology Arrangements: (Continued)

governments that have entered into SBITAs, and enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. Under this statement, a government generally should recognize a right-of-use subscription asset, an intangible asset, and a corresponding subscription liability. The District Attorney has analyzed the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and has concluded that there are subscription arrangements which qualify for adjustment and disclosure under the new standard. Specific information regarding the implementation can be found in Note 15.

2. CASH AND CASH EQUIVALENTS:

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. At the year ended December 31, 2025, the carrying amount of the District Attorney's bank deposits were \$21,461,333 in the General Fund and \$4,425,567 in the Custodial Fund. These deposits are stated at cost, which approximates market.

*Custodial Credit Risk* - Custodial credit risk is the risk that, in the event of a bank failure, the District Attorney's deposits might not be recovered. The District Attorney's deposit policy for custodial credit risk conforms to state law. Under state law, deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities, plus the federal deposit insurance, must at all times equal the amount on deposit with the fiscal agent bank. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent has failed to pay deposited funds upon demand. At December 31, 2025, The District Attorney had bank balances of \$20,588,653 in interest and non-interest bearing demand deposits. These deposits are fully secured from risk by federal deposit insurance of \$250,000 and \$20,968,903 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

At December 31, 2025, cash equivalents of \$5,729,701 consisted of local government pooled investments maintained by Louisiana Asset Management Pool, Inc. (LAMP). LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, requires disclosure of credit risk, custodial credit risk, concentration credit risk, interest rate risk, and foreign currency risk for all public entity investments.

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2. CASH AND CASHEQUIVALENTS: (Continued)

LAMP is an investment pool that, to the extent practical, invests in a manner consistent with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. The following are relevant for investment pools:

- Credit Risk: LAMP is rated AAAm by Standard & Poor's
- Custodial Credit Risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of Credit Risk: Pooled investments excluded from the 5 percent disclosure requirement.
- Interest Rate Risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days, or 762 days for U.S. Government floating/variable investments. The WAM (to reset) and the WAM (to final) for LAMP's total investments has 31 days and 73 days, respectively, at December 31, 2025.
- Foreign Currency Risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

3. RECEIVABLES:

Accrued receivables consist of charges for services performed through the end of the current period, but not collected until the subsequent period.

Other receivables represent the amount due from the Asset Forfeiture Custodial Fund.

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4. CAPITAL AND RIGHT-OF-USE ASSETS:

The following is a summary of changes in capital and right-of-use assets for the year ended December 31, 2025:

| <u>Governmental Activities</u>     | Balance,<br>January 1,<br>2025 | Additions    | Deletions | Balance,<br>December 31,<br>2025 |
|------------------------------------|--------------------------------|--------------|-----------|----------------------------------|
| Capital assets being depreciated:  |                                |              |           |                                  |
| Building and improvements          | \$ 13,098,968                  | \$ 72,747    | \$ -      | \$ 13,171,715                    |
| Furniture, fixtures, and equipment | 3,201,597                      | 189,932      | -         | 3,391,529                        |
| Vehicles                           | 343,835                        | 42,361       | -         | 386,196                          |
| Total capital assets               | 16,644,400                     | 305,040      | -         | 16,949,440                       |
| Less: accumulated depreciation:    |                                |              |           |                                  |
| Building                           | 6,746,110                      | 328,361      | -         | 7,074,471                        |
| Furniture, fixtures, and equipment | 2,832,337                      | 122,651      | -         | 2,954,988                        |
| Vehicles                           | 304,214                        | 28,365       | -         | 332,579                          |
| Total accumulated depreciation     | 9,882,661                      | 479,377      | -         | 10,362,038                       |
| Capital assets, net                | 6,761,739                      | (174,337)    | -         | 6,587,402                        |
| Right-of-use assets - SBITA        | 1,938,353                      | -            | -         | 1,938,353                        |
| Less: accumulated amortization:    | 193,835                        | 193,835      | -         | 387,670                          |
| Right-of-use assets, net           | 1,744,518                      | (193,835)    | -         | 1,550,683                        |
| Capital & right-of-use assets, net | \$ 8,506,257                   | \$ (368,172) | \$ -      | \$ 8,138,085                     |

The building is located on land that is leased from Jefferson Parish for a term of 99 years. No rent is payable with regard to this lease.

5. ACCOUNTS AND OTHER ACCRUED PAYABLES:

The payables of \$772,288 at December 31, 2025, were as follows:

|                            |                   |
|----------------------------|-------------------|
| Payable for:               |                   |
| Diversion program expenses | \$ 38,239         |
| Professional fees          | 17,075            |
| DWI Spec Fees              | 4,250             |
| Due to other governments   | 8,791             |
| Jefferson Parish           | 703,633           |
| Office expenses            | 300               |
| Total                      | <u>\$ 772,288</u> |

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JEFFERSON PARISH, LOUISIANA  
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6. LONG-TERM LIABILITIES:

The following is a summary of the changes in the District Attorney's compensated absences and subscription liability for the year ended December 31, 2025:

|                        | <u>Balance</u><br><u>1/1/2025</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u><br><u>12/31/25</u> | <u>Due Within</u><br><u>One Year</u> |
|------------------------|-----------------------------------|------------------|------------------|-----------------------------------|--------------------------------------|
| Compensated Absences   | \$ 2,574,525                      | \$ 353,413       | \$ (234,953)     | \$ 2,692,985                      | \$ 1,209,832                         |
| Subscription Liability | \$ 1,827,942                      | \$ -             | \$ (111,243)     | \$ 1,716,699                      | \$ 129,520                           |

Information about the changes in net pension liabilities (assets) and post-employment benefits is contained in Notes 7 and 8, respectively.

7. PENSION PLANS:

The District Attorney is a participating employer in two separate defined benefit pension plans, each administered by separate public employee retirement systems:

Plan Descriptions:

***Parochial Employees' Retirement System of Louisiana***

The Parochial Employees' Retirement System (PERS) is the administrator of a cost sharing multiple employer defined benefit pension plan. The plan was established and provided for by R.S.11:1901 through 2025 of the Louisiana Revised Statute (LRS).

PERS provides retirement benefits to employees of taxing districts of a parish, or any branch or section of a parish, within the state which does not have their own retirement system, and which elect to become members of the PERS. All permanent parish government employees who work at least 28 hours a week shall become members on the date of employment.

***Louisiana District Attorneys' Retirement System***

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys' Retirement System (DARS). DARS is the administrator of a cost-sharing multiple employer defined benefit pension plan. DARS was established on the first day of August 1956 and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and assistant district attorneys in each parish.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
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7. PENSION PLANS: (Continued)

Plan Descriptions:

***Louisiana District Attorneys' Retirement System*** (Continued)

All persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by the DARS and the Louisiana District Attorneys' Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through DARS in accordance with the benefit terms and any additional legal agreements to provide benefits that were in force at the measurement date.

Benefits Provided:

***Parochial Employees' Retirement System of Louisiana***

*Retirement Benefits*

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of creditable service.
2. Age 62 with 10 years of creditable service.
3. Age 67 with 7 years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3.00% percent of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

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NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

7. PENSION PLANS: (Continued)

Benefits Provided: (Continued)

***Parochial Employees' Retirement System of Louisiana*** (Continued)

*Survivor Benefits*

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the Plan provides for benefits for the surviving spouse and minor children as outlined in statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit as outlined in the statutes.

*Deferred Retirement Option Plan*

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for PERS. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in DROP, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an individual retirement account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return, or at the option of PERS, the funds may be credited to self-directed subaccounts.

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NOTES TO BASIC FINANCIAL STATEMENTS  
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7. PENSION PLANS: (Continued)

Benefits Provided: (Continued)

***Parochial Employees' Retirement System of Louisiana*** (Continued)

*Deferred Retirement Option Plan* (Continued)

The participant in the self-directed portion of the Plan must agree that the benefits payable to the participant are not the obligations of the state or PERS and that any returns and other rights of the Plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

*Disability Benefits*

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five (5) years of creditable service or if hired after January 1, 2007, has seven (7) years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, if not eligible for normal retirement, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3.00% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3.00% multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

*Cost of Living Increases*

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2.00% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, The Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2.00% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.50% for retirees 62 and older (R.S.11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.50% cost of living adjustment commencing at age 55.

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NOTES TO BASIC FINANCIAL STATEMENTS  
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7. PENSION PLANS: (Continued)

Benefits Provided: (Continued)

***Louisiana District Attorneys' Retirement System***

*Retirement Benefits*

Members who joined DARS before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service.

Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced by 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced by 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined DARS after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

*Disability Benefits*

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than fifteen years) or projected continued service to age 60.

*Survivor Benefits*

Upon the death of a member with less than five years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married,

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7. PENSION PLANS: (Continued)

Benefits Provided: (Continued)

***Louisiana District Attorneys' Retirement System*** (Continued)

*Survivor Benefits* (Continued)

or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with five or more years of service or any member with 23 years of service who has not retired, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

*Permanent Benefit Increases/Cost-of-Living Adjustments*

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost-of-living increase of 3% of their original benefit (not to exceed \$60 per month). Pursuant to R.S. 11:246, The Board of Trustees may grant a cost-of-living increase to all retired members and surviving spouses who are 65 years of age and older a 2% increase in their original benefit. In lieu of prior provisions, R.S. 11:241 provides for cost-of-living benefits payable based on a formula equal to up to \$1 times the total of the number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to DARS fiscal year end preceding the payment of the benefit increase. In order for the Board to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

*Back-Deferred Retirement Option Program*

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP

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NOTES TO BASIC FINANCIAL STATEMENTS  
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7. PENSION PLANS: (Continued)

Benefits Provided: (Continued)

***Louisiana District Attorneys' Retirement System*** (Continued)

*Back-Deferred Retirement Option Program* (Continued)

period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump sum payment, the member may leave the funds on deposit with DARS in an interest-bearing account.

*Deferred Retirement Option Plan*

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

Contributions:

***Parochial Employees' Retirement System of Louisiana***

Contributions for all members are established by statute at 9.50% of compensation for Plan A members. The contributions are deducted from the member's salary and remitted by the participating employer.

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2025, the actuarially determined and actual contribution rates were 7.34% and 11.50%, respectively, of member's compensation for Plan A.

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7. PENSION PLANS: (Continued)

Contributions: (Continued)

***Louisiana District Attorneys' Retirement System***

According to state statute, contribution requirements for all employers are actuarially determined each year. The District Attorney does not directly contribute to the plan or guarantee any of the benefits granted by the plan. Contributions are made directly by Jefferson Parish. The employer contribution rate was 12.25% for the year ended December 31, 2025.

The System issues an annual, publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the District Attorneys' Retirement System of Louisiana, 2525 Quail Drive, Baton Rouge, Louisiana 70808.

All other employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana (PERS).

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

The following table reflects the District Attorney's reported net pension liability (asset), pension expense (benefit), proportion share of the net pension liability (asset) and changes in proportion as of December 31, 2025.

|                                                 | <u>PERS</u>           | <u>DARS</u>         | <u>Total</u>      |
|-------------------------------------------------|-----------------------|---------------------|-------------------|
| Net Pension Liability (Asset)                   | <u>\$ (1,060,978)</u> | <u>\$ 1,595,574</u> | <u>\$ 534,596</u> |
| Pension Expense (Benefit)                       | <u>\$ (4,762)</u>     | <u>\$ 208,846</u>   | <u>\$ 204,084</u> |
| Proportion of the Net Pension Liability (Asset) | 1.05504%              | 6.98521%            |                   |
| Change in Proportion Increase (Decrease)        | -0.00411%             | 0.77895%            |                   |

The net pension asset (PERS) and liability (DARS) were measured as of December 31, 2024 and June 30, 2025, respectively, and the total pension liabilities used to calculate the net pension asset and liability were determined by actuarial valuations as of those dates. The District Attorney's proportions of the net pension asset and liability were based on the District Attorney's historical contributions to PERS and DARS, respectively.

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7. PENSION PLANS: (Continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: (Continued)

At December 31, 2025, the District Attorney reported deferred outflows of resources related to pensions from the following sources for its participation in PERS and DARS:

|                                                                                              | <u>PERS</u>         | <u>DARS</u>       | <u>Total</u>        |
|----------------------------------------------------------------------------------------------|---------------------|-------------------|---------------------|
| Differences between expected and actual experience                                           | \$ 647,466          | \$ 72,316         | \$ 719,782          |
| Changes of assumptions                                                                       | -                   | -                 | -                   |
| Net difference between projected and actual earnings on pension plan investments             | -                   | -                 | -                   |
| Changes in proportion                                                                        | 1,885               | 439,626           | 441,511             |
| Differences between employer contributions and proportionate share of employer contributions | 756                 | -                 | 756                 |
| Employer contributions subsequent to the measurement date                                    | 897,769             | 306,970           | 1,204,739           |
| Total                                                                                        | <u>\$ 1,547,876</u> | <u>\$ 818,912</u> | <u>\$ 2,366,788</u> |

At December 31, 2025, the District Attorney reported deferred inflows of resources related to pensions from the following sources for its participation in PERS and DARS:

|                                                                                              | <u>PERS</u>       | <u>DARS</u>         | <u>Total</u>        |
|----------------------------------------------------------------------------------------------|-------------------|---------------------|---------------------|
| Differences between expected and actual experience                                           | \$ 92,228         | \$ 135,170          | \$ 227,398          |
| Changes of assumptions                                                                       | 116,747           | 24,544              | 141,291             |
| Net difference between projected and actual earnings on pension plan investments             | 698,652           | 1,495,542           | 2,194,194           |
| Changes in proportion                                                                        | 6,687             | 31,767              | 38,454              |
| Differences between employer contributions and proportionate share of employer contributions | 748               | 3,464               | 4,212               |
| Total                                                                                        | <u>\$ 915,062</u> | <u>\$ 1,690,487</u> | <u>\$ 2,605,549</u> |

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7. PENSION PLANS: (Continued)

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: (Continued)

Deferred outflows of resources related to pensions resulting from the employer contributions subsequent to the measurement date for PERS and DARS of \$897,769 and \$306,970, respectively, will be recognized as an increase of the net pension asset and reduction of the net liability, respectively, during the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to PERS will be recognized in pension expense (benefit) as follows:

| Year ending December 31, | PERS                | DARS                  | Total                 |
|--------------------------|---------------------|-----------------------|-----------------------|
| 2026                     | \$ 388,104          | \$ 429,540            | \$ 817,644            |
| 2027                     | 947,690             | (835,366)             | 112,324               |
| 2028                     | (1,074,268)         | (538,386)             | (1,612,654)           |
| 2029                     | (526,481)           | (234,333)             | (760,814)             |
| Total                    | <u>\$ (264,955)</u> | <u>\$ (1,178,545)</u> | <u>\$ (1,443,500)</u> |

Actuarial Methods and Assumptions:

The net pension asset (PERS) and liability (DARS) were measured as the proportion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of services, less the amount of fiduciary net position.

A summary of the actuarial methods and assumptions used in determining the total pension liability for PERS and DARS as of December 31, 2024 and June 30, 2025, respectively, are as follows:

| Actuarial Assumptions            | PERS                                                  | DARS                                    |
|----------------------------------|-------------------------------------------------------|-----------------------------------------|
| Valuation Date                   | December 31, 2024                                     | June 30, 2025                           |
| Actuarial Costs Method           | Entry Age Normal                                      | Entry Age Normal                        |
| Investment Rate of Return        | 6.40%, net of investment expense, including inflation | 6.10%, net of investment expense        |
| Expected Remaining Service Lives | 4 years                                               | 4 years                                 |
| Projected Salary Increases       | 4.75 % (Plan A)                                       | 4.50% (2.20% inflation/<br>2.30% merit) |
| Inflation Rate                   | 2.30%                                                 | 2.20%                                   |

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7. PENSION PLANS: (Continued)

Actuarial Methods and Assumptions: (Continued)

| <u>Actuarial Assumptions</u> | <u>PERS</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <u>DARS</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Dates of Experience Study    | 2018 - 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 2019 - 2024                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Mortality                    | <p>Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.</p> | <p>Annuitants and Beneficiaries – Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP 2021 scale.</p> <p>Active Members - Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.</p> <p>Disabled – Pub-2016 Public Retirement Plans Mortality Table for Non-Safety Disabled Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.</p> |

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7. PENSION PLANS: (Continued)

Actuarial Methods and Assumptions: (Continued)

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

The estimated long-term expected rate of return on pension plan investments of DARS was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges 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. The resulting long-term rate of return is 7.80% for the year ended June 30, 2025.

The target allocation and expected real rates of return of PERS and DARS, for each major asset class as of December 31, 2024 and June 30, 2025, respectively, measurement dates, are summarized in the following tables:

*Parochial Employees' Retirement System of Louisiana (PERS):*

| <u>Asset Class</u>                 | <u>Target<br/>Allocation</u> | <u>Long-Term Expected<br/>Portfolio Real<br/>Rate of Return</u> |
|------------------------------------|------------------------------|-----------------------------------------------------------------|
| Fixed Income                       | 37%                          | 1.08%                                                           |
| Equity                             | 47%                          | 2.82%                                                           |
| Alternatives                       | 15%                          | 0.76%                                                           |
| Real Assets                        | 1%                           | 0.07%                                                           |
| Totals                             | 100%                         | 4.73%                                                           |
| Inflation                          |                              | 2.40%                                                           |
| Expected Arithmetic Nominal Return |                              | 7.13%                                                           |

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7. PENSION PLANS: (Continued)

Actuarial Methods and Assumptions: (Continued)

*Louisiana District Attorneys' Retirement System (DARS):*

| <u>Asset Class</u>                 | <u>Target<br/>Allocation</u> | <u>Long-Term Expected<br/>Portfolio Real<br/>Rate of Return</u> |
|------------------------------------|------------------------------|-----------------------------------------------------------------|
| Equities                           | 50.00%                       | 3.43%                                                           |
| Fixed Income                       | 42.50%                       | 1.51%                                                           |
| Alternatives                       | 7.50%                        | 0.36%                                                           |
| Totals                             | 100%                         | 5.30%                                                           |
| Inflation                          |                              | 2.50%                                                           |
| Expected Arithmetic Nominal Return |                              | 7.80%                                                           |

Discount Rate:

The discount rate used to measure the total pension liability of PERS was 6.40% for Plan A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and Public Retirement Systems' Actuarial Committee. Based on those assumptions, PERS 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 of DARS was 6.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates approved by PRSAC taking into consideration the recommendation of DARS actuary. Based on those assumptions, DARS 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.

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7. PENSION PLANS: (Continued)

Sensitivity to Changes in Discount Rate:

The following presents the District Attorney's proportionate share of the net pension liability (asset) of PERS and DARS as of December 31, 2024 and June 30, 2025, respectively, using the current discount rate of six-point four zero percent (6.40%) and six-point one zero percent (6.10%), respectively, as well as what the District Attorney's net pension liability (asset) 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:

|                                                               | <u>1.00% Decrease</u> | <u>Current<br/>Discount Rate</u> | <u>1.00% Increase</u> |
|---------------------------------------------------------------|-----------------------|----------------------------------|-----------------------|
| Parochial Employees' Retirement<br>System of Louisiana (PERS) | \$ 5,414,510          | \$ (1,060,978)                   | \$ (6,496,396)        |
| Louisiana District Attorneys'<br>Retirement System (DARS)     | 7,058,996             | 1,595,574                        | (2,979,769)           |
| Total                                                         | <u>\$ 12,473,506</u>  | <u>\$ 534,596</u>                | <u>\$ (9,476,165)</u> |

On-Behalf Payments for Retirement Contributions:

All costs relating to pension contributions are paid by Jefferson Parish and the State of Louisiana, and are included in the accompanying financial statements as on-behalf payments. The total on-behalf pension contribution for the District Attorney for the year ended December 31, 2025, is summarized as follows:

| <u>Required<br/>Annual Pension Cost (APC)</u> | <u>Percentage of<br/>APC Contributed</u> |
|-----------------------------------------------|------------------------------------------|
| \$1,513,095                                   | 100%                                     |

Support of Non-Employer Contributing Entities:

Contributions received by a pension plan from non-employer contributing entities that are not in a special funding situation are recorded as revenue by the respective pension plan. The District Attorney recognized revenue in an amount equal to their proportionate share of the total contributions to the pension plan from these non-employer contributing entities. During the year ended December 31, 2025, the District Attorney recognized revenue as a result of support received from non-employer contributing entities of \$110,168 for its participation in Parochial Employees' Retirement System and \$879,162 for its participation in the Louisiana District Attorneys' Retirement System.

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7. PENSION PLANS: (Continued)

Pension Plan Fiduciary Net Position:

Detailed information about each pension plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System Financial Report and The Louisiana District Attorneys' Retirement System Financial Report at [www.persla.org](http://www.persla.org) and [www.ladars.org](http://www.ladars.org), respectively, or on the Office of Louisiana Legislative Auditor's website at [www.la.state.la.us](http://www.la.state.la.us).

Payables to the Pension Plan:

As of December 31, 2025, the District Attorney had no outstanding amount of contributions to the pension plans required for the year ended December 31, 2025.

8. OTHER POST-EMPLOYMENT BENEFITS:

Plan Description:

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

Benefits Provided:

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

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

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

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8. OTHER POST-EMPLOYMENT BENEFITS: (Continued)

Benefits Provided: (Continued)

|                                                                    | <u>Plan<br/>Membership</u> |
|--------------------------------------------------------------------|----------------------------|
| Retirees and beneficiaries currently<br>receiving benefit payments | 111                        |
| Active employees                                                   | 192                        |
| Total                                                              | <u>303</u>                 |

Funding Policy:

Prior to the implementation of GASB Statement No. 45 in 2007, the District Attorney recognized the cost of providing post-employment medical and life benefits (the District Attorney's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis.

Total Other Post-Employment Benefits (OPEB) Liability:

The District Attorney's total OPEB liability of \$5,815,472 was measured as of December 31, 2025, and was determined by an actuarial valuation as of July 1, 2026.

Actuarial Methods and Other Inputs:

The total OPEB liability in the July 1, 2026 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                          |                       |
|--------------------------|-----------------------|
| Measurement date         | December 31, 2025     |
| Valuation date           | July 01, 2026         |
| Actuarial Funding method | Entry Age Normal Cost |

*Actuarial assumptions*

|                                     |                                                                                                |
|-------------------------------------|------------------------------------------------------------------------------------------------|
| Expected remaining<br>service lives | 3 years                                                                                        |
| Salary increase rate                | 2.50% per annum                                                                                |
| Discount rate                       | 4.43% per annum based on the S&P 500 High Grade 20 Year<br>Rate Index as of December 31, 2025. |

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8. OTHER POST-EMPLOYMENT BENEFITS: (Continued)

Actuarial Methods and Other Inputs: (Continued)

*Actuarial assumptions (Continued)*

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality rates                          | <p>Actives: PUB-2016 General Employee Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).</p> <p>Retiree: PUB-2016 General Retiree Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).</p> <p>Beneficiaries: PUB-2016 General Contingent Survivor Headcount-weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Projection Scale MP-2021 (male and female scales).</p> <p>Disabled: PUB-2016 General Disabled Retiree Headcount-Weighted Mortality Tables with Pre and Post Commencement Rates and projected mortality improvement under Scale MP-2021 (males and females).</p> |
| Healthcare cost trend rates              | 8.00% graded uniformly to 5.75% over 3 years and following the Getzen model thereafter to an ultimate rate of 4.04% in the year 2075.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Employee turnover rates                  | An age-related turnover scale based on parish experience has been used. The percent turnover begins at 17.4% for sample age of 25 decreasing to 11.0% at sample age 50 and decreasing to 0.0% by sample age 70.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Retirees' share of benefit related costs | Retiree medical premium is determined according to a "vesting" schedule based on the number of years of service at retirement date. There are different schedules for retiree coverage and for dependent coverage. Contributions are assumed to increase at the healthcare cost trend rates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

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8. OTHER POST-EMPLOYMENT BENEFITS: (Continued)

Actuarial Methods and Other Inputs: (Continued)

Changes in Total OPEB Liability

|                                                   |                     |
|---------------------------------------------------|---------------------|
| Balance at December 31, 2024                      | \$ 5,421,027        |
| Changes for the year:                             |                     |
| Service cost                                      | 75,991              |
| Interest                                          | 219,311             |
| Difference between expected and actual experience | 915,198             |
| Changes in assumptions and other inputs           | (443,128)           |
| Benefit payments                                  | (372,927)           |
|                                                   | <u>394,445</u>      |
| Balance at December 31, 2025                      | <u>\$ 5,815,472</u> |

Changes of assumptions and other inputs reflect a change in the discount rate from 4.28 percent as of the beginning of the measurement period to 4.43 percent as of December 31, 2025.

Sensitivity of OPEB Liability to Changes in the Discount Rate:

The following represents the net OPEB liability of the District Attorney calculated using the stated discount rate, as well as what the District Attorney's net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (3.43%) or one-percentage-point higher (5.43%) than the discount rate:

|                      | <u>1.00% Decrease</u><br><u>(3.43%)</u> | <u>Current Discount Rate</u><br><u>Rate (4.43%)</u> | <u>1.00% Increase</u><br><u>(5.43%)</u> |
|----------------------|-----------------------------------------|-----------------------------------------------------|-----------------------------------------|
| Total OPEB Liability | \$ 6,471,122                            | \$ 5,815,472                                        | \$ 5,273,416                            |

Sensitivity of OPEB Liability to Changes in the Medical Trend Rates:

The following represents the net OPEB liability of the District Attorney using the stated medical trend assumption, as well as what the District Attorney's net OPEB liability would be if it were calculated using a medical trend rate that is one-percentage-point lower (7.00% decreasing to 3.04%) or one-percentage-point higher (9.00% decreasing to 5.04%) than the healthcare trend rate.

|                      | <u>1.00% Decrease</u><br><u>(7.00% to 3.04%)</u> | <u>Current Trend Rate</u><br><u>(8.00% to 4.04%)</u> | <u>1.00% Increase</u><br><u>(9.00% to 5.04%)</u> |
|----------------------|--------------------------------------------------|------------------------------------------------------|--------------------------------------------------|
| Total OPEB Liability | \$ 5,346,116                                     | \$ 5,815,472                                         | \$ 6,377,392                                     |

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8. OTHER POST-EMPLOYMENT BENEFITS: (Continued)

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

For the year ended December 31, 2025, the District Attorney recognized total OPEB expense of \$433,325. At December 31, 2025, the District Attorney reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                                | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
|--------------------------------------------------------------------------------|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience                             | \$ 610,132                           | \$ -                                |
| Changes in assumptions and other inputs                                        | -                                    | 314,791                             |
| Employer amounts for changes in proportion                                     | -                                    | -                                   |
| Employer contributions to the OPEB plan subsequent<br>to the measurement date. | -                                    | -                                   |
| Total                                                                          | <u>\$ 610,132</u>                    | <u>\$ 314,791</u>                   |

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

| Year ending<br>December 31: | Net Amount<br>Recognized in OPEB<br>Expense |
|-----------------------------|---------------------------------------------|
| 2026                        | \$ 137,984                                  |
| 2027                        | 157,357                                     |
| Thereafter                  | -                                           |
| Total                       | <u>\$ 295,341</u>                           |

Cost of Living Plan:

In addition to the health care and life insurance benefits noted above, the District Attorney also provides a supplement to retirees' pensions as authorized by Ordinance No. 18176. This benefit is available to retirees participating in either the Employees' Retirement System of Jefferson Parish or the Parochial Employees' Retirement System of Louisiana who have been retired for at least one year. This additional benefit is paid once a year and is calculated as 2% of the monthly benefit times the number of months the person has been retired including partial years. The minimum additional payment is \$350 and the maximum payment is \$1,200. Any

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8. OTHER POST-EMPLOYMENT BENEFITS: (Continued)

Cost of Living Plan: (Continued)

additional payment due to the retiree per these calculations is further reduced by any cost of living adjustment benefits paid by the Parochial Employees' Retirement System of Louisiana (not available to all plan participants).

9. RISK MANAGEMENT:

The District Attorney is exposed to various risks of loss related to tort, theft of, damage to, and destruction of assets; errors and omission; injuring to employees; and natural disasters. The District Attorney purchased the following commercial insurance policies for any and all claims relating to the above types of risks:

| <u>Type of Insurance</u>   | <u>Amount<br/>of Coverage</u> | <u>Deductible</u> |
|----------------------------|-------------------------------|-------------------|
| Personal Injury:           |                               |                   |
| Per claim                  | \$ 1,000,000                  | \$ 1,000          |
| Aggregate                  | 1,000,000                     |                   |
| General Liability:         |                               |                   |
| General aggregate limit    | 2,000,000                     | -                 |
| Products completed         |                               |                   |
| operations aggregate limit | 2,000,000                     | -                 |
| Each event limit           | 1,000,000                     | -                 |
| Automobile Liability       | 1,000,000                     | 1,000             |

10. LITIGATION AND CLAIMS:

The District Attorney is a named defendant in several lawsuits, which it is vigorously defending. Such matters arise in the normal course of operations. While the results of litigation cannot be predicted with certainty, management believes, based on the advice of legal counsel, that the final outcome of such litigation would not have a material adverse effect on the District Attorney's financial statements.

11. ON-BEHALF PAYMENTS:

In accordance with GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, the amount of on-behalf salaries paid directly to the District Attorney, the assistant district attorneys, and the office staff, as well as the related

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11. ON-BEHALF PAYMENTS: (Continued)

benefits, has been recognized by the District Attorney as revenues and expenditures. The amount recognized for the year ended December 31, 2025, was \$18,075,109 summarized as follows:

| <u>Paying Entity</u> | <u>Salaries and<br/>Fringe Benefits</u> | <u>Operating Costs<br/>and Other</u> | <u>Total</u>         |
|----------------------|-----------------------------------------|--------------------------------------|----------------------|
| Jefferson Parish     | \$ 14,184,833                           | \$ 1,108,731                         | \$ 15,293,564        |
| State of Louisiana   | 2,781,545                               | -                                    | 2,781,545            |
| Total                | <u>\$ 16,966,378</u>                    | <u>\$ 1,108,731</u>                  | <u>\$ 18,075,109</u> |

12. LEASE OBLIGATIONS:

Starting February 1, 2021, the District Attorney entered into a lease for storage at a rate of \$2,370 per month. The lease began on February 1, 2021 and expired on January 31, 2024. On February 1, 2024, the District Attorney renewed the existing lease at a rate of \$2,660 per month. The new lease expires on January 31, 2027. This lease did not meet the criteria established by GASB Statement No. 87, *Leases*, for capitalization. Therefore, adjustment was not required in the financial statements. Future minimum payments on the lease are as follows for the years ending:

| <u>December 31,</u> |                  |
|---------------------|------------------|
| 2026                | \$ 31,920        |
| 2027                | 2,660            |
| Total               | <u>\$ 34,580</u> |

13. FUND BALANCE:

As of December 31, 2025, the District Attorney has an unassigned fund balance of \$22,278,708.

14. GOVERNMENTAL FUND REVENUES AND EXPENDITURES:

For the year ended December 31, 2025, the major sources of governmental fund revenues and expenditures were as follows:

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

14. GOVERNMENTAL FUND REVENUES AND EXPENDITURES: (Continued)

| <b><u>REVENUES</u></b>                                        |               |                             |
|---------------------------------------------------------------|---------------|-----------------------------|
| <b>State Government</b>                                       |               |                             |
| Grants                                                        | \$ 1,765,514  |                             |
| On-behalf payments                                            | 2,781,545     |                             |
| Total                                                         |               | \$ 4,547,059                |
| <b>Local Government</b>                                       |               |                             |
| Statutory fines, forfeitures, fees,<br>court costs, and other | 2,922,307     |                             |
| On-behalf payments                                            | 15,293,564    |                             |
| Total                                                         |               | 18,215,871                  |
| <b>Federal Government</b>                                     |               |                             |
| Grants – indirect (passed-through)                            | 2,391,803     |                             |
| Total                                                         |               | 2,391,803                   |
| <b>Investment earnings</b>                                    |               | 1,043,778                   |
| <b>Miscellaneous</b>                                          |               |                             |
| Other income                                                  |               | 714                         |
| Intergovernmental transfer                                    |               | 260,738                     |
| Total revenues                                                |               | <u><u>\$ 26,459,963</u></u> |
| <b><u>EXPENDITURES</u></b>                                    |               |                             |
| <b>Personnel Services and Benefits</b>                        |               |                             |
| Salaries                                                      | \$ 16,571,079 |                             |
| Retirement                                                    | 1,538,436     |                             |
| Insurance                                                     | 1,771,768     |                             |
| Payroll taxes                                                 | 207,004       |                             |
| Other                                                         | 23,222        |                             |
| Total                                                         |               | \$ 20,111,509               |
| <b>Professional Development</b>                               |               |                             |
| Dues, licenses, and registrations                             | 94,634        |                             |
| Travel                                                        | 1,540         |                             |
| Hotel cost                                                    | 38,626        |                             |
| Meals                                                         | 7,056         |                             |
| Total                                                         |               | 141,856                     |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

14. GOVERNMENTAL FUND REVENUES AND EXPENDITURES: (Continued)

**Operating Costs**

|                                    |                  |           |
|------------------------------------|------------------|-----------|
| Intergovernmental transfers out    | 769,832          |           |
| Library, research and other        | 369,614          |           |
| Contract services – attorney/legal | 351,628          |           |
| Contract services – other          | 557,750          |           |
| Lease – office                     | 31,920           |           |
| Lease – autos and other            | 41,815           |           |
| Travel – transportation            | 5,247            |           |
| Travel – other                     | 11,797           |           |
| Insurance                          | 236,541          |           |
| Supplies                           | 1,070,802        |           |
| Repairs and maintenance            | 54,902           |           |
| Utilities and telephone            | 91,824           |           |
| Security                           | 134,654          |           |
| Software and website               | <u>1,005,167</u> |           |
| Total                              |                  | 4,733,493 |
| Debt Service                       |                  | 248,339   |

|                       |                |
|-----------------------|----------------|
| <b>Capital outlay</b> | <u>305,040</u> |
|-----------------------|----------------|

|                    |                             |
|--------------------|-----------------------------|
| Total expenditures | <u><u>\$ 25,540,237</u></u> |
|--------------------|-----------------------------|

15. SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS:

The District Attorney entered into a subscription-based information technology arrangement (SBITA) on December 28, 2023 with an effective date of January 1, 2024 and recognized a liability and an intangible right-of-use asset for software as required by GASB Statement No. 96, *Subscription-based information technology arrangements (SBITA)*. The arrangement consists of a term of 120 months, and the software will be amortized over the term of the agreement as a right-of-use asset. The value of the right-of-use asset as of December 31, 2025 was \$1,938,353, less accumulated amortization of \$387,670. During the fiscal year ended December 31, 2025, amortization expense was \$193,835 and interest expense was \$137,096.

The District Attorney used the weighted average federal prime rate at commencement of the arrangement to discount the annual payments. The weighted average federal prime rate at commencement of the agreement was 7.50%. See Note 4, Capital and Right-of-Use Assets.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO BASIC FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025

15. SUBSCRIPTION BASED INFORMATION TECHNOLOGY ARRANGEMENTS:  
(Continued)

Remaining principal and interest payments for the SBITA liability are as follows:

| <u>Year Ending<br/>December 31</u> | <u>Principal</u>    | <u>Interest</u>   | <u>Total Payment</u> |
|------------------------------------|---------------------|-------------------|----------------------|
| 2026                               | \$ 129,520          | \$ 128,752        | \$ 258,272           |
| 2027                               | 149,564             | 119,039           | 268,603              |
| 2028                               | 171,526             | 107,821           | 279,347              |
| 2029                               | 195,564             | 94,957            | 290,521              |
| 2030                               | 221,852             | 80,289            | 302,141              |
| Thereafter                         | 848,673             | 132,221           | 980,894              |
|                                    | <u>\$ 1,716,699</u> | <u>\$ 663,079</u> | <u>\$ 2,379,778</u>  |

16. EVALUATION OF SUBSEQUENT EVENTS:

The District Attorney has evaluated subsequent events through August 17, 2026, the date the financial statements were available to be issued and determined that there were no events that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

## REQUIRED SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2025

|                                                                                                                               | <u>Original</u>     | <u>Final</u>        | <u>Actual</u>       | Variance with<br>Final Budget<br><u>Positive (Negative)</u> |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|-------------------------------------------------------------|
| Revenues:                                                                                                                     |                     |                     |                     |                                                             |
| Intergovernmental revenues:                                                                                                   |                     |                     |                     |                                                             |
| On behalf payments for salaries,<br>fringe benefits and office<br>expenses made by Jefferson<br>Parish and State of Louisiana | \$17,788,801        | \$17,688,573        | \$18,075,109        | \$ 386,536                                                  |
| Federal and state grants                                                                                                      | 4,277,946           | 4,213,747           | 4,157,317           | (56,430)                                                    |
| Charges for services:                                                                                                         |                     |                     |                     |                                                             |
| Court costs                                                                                                                   | 579,562             | 624,251             | 643,707             | 19,456                                                      |
| Fines and forfeitures                                                                                                         | 449,310             | 499,168             | 503,709             | 4,541                                                       |
| Bond fees                                                                                                                     | 411,994             | 442,397             | 434,506             | (7,891)                                                     |
| Worthless check fees                                                                                                          | 7,490               | 1,991               | 2,599               | 608                                                         |
| Commissions on asset forfeitures                                                                                              | 254,327             | 484,181             | 406,273             | (77,908)                                                    |
| Diversion fees                                                                                                                | 1,069,828           | 945,079             | 916,063             | (29,016)                                                    |
| Expungement fees                                                                                                              | 17,700              | 14,640              | 15,450              | 810                                                         |
| Interest earnings                                                                                                             | 1,309,184           | 1,096,484           | 1,043,778           | (52,706)                                                    |
| Miscellaneous income                                                                                                          | 380                 | 682                 | 714                 | 32                                                          |
| Intergovernmental transfers                                                                                                   | <u>-</u>            | <u>71,046</u>       | <u>260,738</u>      | <u>189,692</u>                                              |
| Total revenues                                                                                                                | <u>26,166,522</u>   | <u>26,082,239</u>   | <u>26,459,963</u>   | <u>377,724</u>                                              |
| Expenditures:                                                                                                                 |                     |                     |                     |                                                             |
| Current:                                                                                                                      |                     |                     |                     |                                                             |
| Personnel and<br>related benefits                                                                                             | 20,615,361          | 20,264,494          | 20,111,509          | (152,985)                                                   |
| Capital outlays                                                                                                               | 500,000             | 76,361              | 305,040             | 228,679                                                     |
| Operating services                                                                                                            | 3,992,654           | 3,966,355           | 3,753,889           | (212,466)                                                   |
| Professional fees                                                                                                             | 389,874             | 336,065             | 351,628             | 15,563                                                      |
| Debt service                                                                                                                  | -                   | 258,272             | 248,339             | (9,933)                                                     |
| Intergovernmental expenditures                                                                                                | <u>550,000</u>      | <u>750,000</u>      | <u>769,832</u>      | <u>19,832</u>                                               |
| Total expenditures                                                                                                            | <u>26,047,889</u>   | <u>25,651,547</u>   | <u>25,540,237</u>   | <u>(111,310)</u>                                            |
| Excess (deficiency) of revenues<br>over expenditures                                                                          | 118,633             | 430,692             | 919,726             | 489,034                                                     |
| Fund balance at<br>beginning of year                                                                                          | <u>21,421,193</u>   | <u>21,421,193</u>   | <u>21,421,193</u>   | <u>-</u>                                                    |
| Fund balance at<br>end of year                                                                                                | <u>\$21,539,826</u> | <u>\$21,851,885</u> | <u>\$22,340,919</u> | <u>\$ (489,034)</u>                                         |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
FOR THE EIGHT YEARS ENDED DECEMBER 31, 2025

|                                                         | <u>2025</u>         | <u>2024</u>         | <u>2023</u>         | <u>2022</u>         | <u>2021</u>         | <u>2020</u>         | <u>2019</u>         | <u>2018</u>         |
|---------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total OPEB Liability                                    |                     |                     |                     |                     |                     |                     |                     |                     |
| Service cost                                            | \$ 75,991           | \$ 72,872           | \$ 102,291          | \$ 183,650          | \$ 111,018          | \$ 85,873           | \$ 83,162           | \$ 130,590          |
| Interest                                                | 219,311             | 210,736             | 336,250             | 252,068             | 196,004             | 309,338             | 343,894             | 549,450             |
| Differences between actual and expected experience      | 915,198             | -                   | (2,938,787)         | (491,206)           | 816,408             | (648)               | (2,533,141)         | 66,600              |
| Changes in assumptions and inputs                       | (443,128)           | (58,117)            | 338,954             | (2,944,440)         | 320,140             | 711,157             | 1,598,085           | 1,325,335           |
| Benefit payments                                        | (372,927)           | (342,505)           | (320,099)           | (468,859)           | (464,085)           | (449,782)           | (418,397)           | (667,144)           |
| Change in proportion                                    | -                   | -                   | -                   | -                   | -                   | -                   | (5,442,068)         | -                   |
| Net change in total OPEB liability                      | <u>394,445</u>      | <u>(117,014)</u>    | <u>(2,481,391)</u>  | <u>(3,468,787)</u>  | <u>979,485</u>      | <u>655,938</u>      | <u>(6,368,465)</u>  | <u>1,404,831</u>    |
| Total OPEB liability - beginning                        | <u>5,421,027</u>    | <u>5,538,041</u>    | <u>8,019,432</u>    | <u>11,488,219</u>   | <u>10,508,734</u>   | <u>9,852,796</u>    | <u>16,221,261</u>   | <u>14,816,430</u>   |
| Total OPEB liability - end                              | <u>\$ 5,815,472</u> | <u>\$ 5,421,027</u> | <u>\$ 5,538,041</u> | <u>\$ 8,019,432</u> | <u>\$11,488,219</u> | <u>\$10,508,734</u> | <u>\$ 9,852,796</u> | <u>\$16,221,261</u> |
| Covered payroll                                         | \$11,357,964        | \$10,180,450        | \$ 9,932,146        | \$ 7,201,390        | \$ 7,025,746        | \$ 7,096,752        | \$ 6,923,661        | \$12,655,887        |
| Total OPEB liability as a percentage of covered payroll | 51.2%               | 53.2%               | 55.8%               | 111.4%              | 163.5%              | 148.1%              | 142.3%              | 128.2%              |

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

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF THE DISTRICT ATTORNEY'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY (ASSET)  
FOR THE TEN YEARS ENDED DECEMBER 31, 2025

| Fiscal<br>Year                                         | Employer's<br>Proportion<br>of the Net<br>Pension<br><u>Liability (Asset)</u> | Employer's<br>Proportionate<br>Share of the<br>Net Pension<br><u>Liability (Asset)</u> | Employer's<br>Covered<br><u>Payroll</u> | Employer's<br>Proportionate<br>Share of the<br>Net Pension<br>Liability (Asset)<br>as a % of its<br><u>Covered Payroll</u> | Plan Fiduciary<br>Net Position<br>as a % of the<br>Total Pension<br><u>Liability (Asset)</u> |
|--------------------------------------------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <u>Parochial Employees' Retirement System</u>          |                                                                               |                                                                                        |                                         |                                                                                                                            |                                                                                              |
| 2025                                                   | 1.055040 %                                                                    | \$ (1,060,978)                                                                         | \$ 8,179,559                            | -12.97%                                                                                                                    | 101.97%                                                                                      |
| 2024                                                   | 1.059146 %                                                                    | 1,009,068                                                                              | 7,696,792                               | 13.11%                                                                                                                     | 98.03%                                                                                       |
| 2023                                                   | 1.062391 %                                                                    | 4,088,940                                                                              | 7,210,772                               | 56.71%                                                                                                                     | 91.74%                                                                                       |
| 2022                                                   | 1.030397 %                                                                    | (4,853,616)                                                                            | 6,917,031                               | -70.17%                                                                                                                    | 110.46%                                                                                      |
| 2021                                                   | 1.023745 %                                                                    | (1,795,050)                                                                            | 6,845,127                               | -26.22%                                                                                                                    | 104.00%                                                                                      |
| 2020                                                   | 1.029516 %                                                                    | 48,464                                                                                 | 6,531,118                               | 0.74%                                                                                                                      | 99.89%                                                                                       |
| 2019                                                   | 1.059138 %                                                                    | 4,700,832                                                                              | 6,541,509                               | 71.86%                                                                                                                     | 88.86%                                                                                       |
| 2018                                                   | 1.171083 %                                                                    | (868,895)                                                                              | 6,480,032                               | -13.41%                                                                                                                    | 101.98%                                                                                      |
| 2017                                                   | 1.115475 %                                                                    | 2,297,332                                                                              | 6,544,762                               | 35.10%                                                                                                                     | 94.15%                                                                                       |
| 2016                                                   | 1.110908 %                                                                    | 2,924,239                                                                              | 6,372,879                               | 45.89%                                                                                                                     | 92.23%                                                                                       |
| <u>Louisiana District Attorney's Retirement System</u> |                                                                               |                                                                                        |                                         |                                                                                                                            |                                                                                              |
| 2025                                                   | 6.985211 %                                                                    | \$ 1,595,574                                                                           | \$ 4,931,183                            | 32.36%                                                                                                                     | 96.47%                                                                                       |
| 2024                                                   | 6.206260 %                                                                    | 2,982,780                                                                              | 4,373,063                               | 68.21%                                                                                                                     | 92.33%                                                                                       |
| 2023                                                   | 5.860241 %                                                                    | 5,025,455                                                                              | 3,907,267                               | 128.62%                                                                                                                    | 85.85%                                                                                       |
| 2022                                                   | 6.025874 %                                                                    | 6,491,145                                                                              | 3,899,244                               | 166.47%                                                                                                                    | 81.65%                                                                                       |
| 2021                                                   | 5.941924 %                                                                    | 1,057,854                                                                              | 3,723,068                               | 28.41%                                                                                                                     | 96.79%                                                                                       |
| 2020                                                   | 6.413826 %                                                                    | 5,081,498                                                                              | 3,979,642                               | 127.69%                                                                                                                    | 84.86%                                                                                       |
| 2019                                                   | 6.712274 %                                                                    | 2,159,360                                                                              | 3,969,443                               | 54.40%                                                                                                                     | 93.13%                                                                                       |
| 2018                                                   | 6.242453 %                                                                    | 2,008,770                                                                              | 3,880,207                               | 51.77%                                                                                                                     | 92.92%                                                                                       |
| 2017                                                   | 5.838050 %                                                                    | 1,574,649                                                                              | 3,833,917                               | 41.07%                                                                                                                     | 93.57%                                                                                       |
| 2016                                                   | 6.265501 %                                                                    | 1,199,262                                                                              | 3,791,501                               | 31.63%                                                                                                                     | 95.09%                                                                                       |

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

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF THE DISTRICT ATTORNEY'S PENSION CONTRIBUTIONS  
FOR THE TEN YEARS ENDED DECEMBER 31, 2025

| <u>Fiscal<br/>Year</u>                                 | <u>Contractually<br/>Required<br/>Contribution</u> | <u>Contributions in<br/>Relation to<br/>Contractually<br/>Required<br/>Contribution</u> | <u>Contribution<br/>Deficiency<br/>(Excess)</u> | <u>Employer's<br/>Covered<br/>Payroll</u> | <u>Contributions as<br/>a Percentage of<br/>Covered<br/>Payroll</u> |
|--------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------|---------------------------------------------------------------------|
| <u>Parochial Employees' Retirement System</u>          |                                                    |                                                                                         |                                                 |                                           |                                                                     |
| 2025                                                   | \$ 897,925                                         | \$ 897,769                                                                              | \$ 156                                          | \$ 8,162,951                              | 11.00%                                                              |
| 2024                                                   | 940,649                                            | 940,649                                                                                 | -                                               | 8,179,559                                 | 11.50%                                                              |
| 2023                                                   | 885,131                                            | 885,131                                                                                 | -                                               | 7,696,792                                 | 11.50%                                                              |
| 2022                                                   | 829,239                                            | 830,725                                                                                 | (1,486)                                         | 7,210,772                                 | 11.52%                                                              |
| 2021                                                   | 847,336                                            | 848,201                                                                                 | (865)                                           | 6,917,031                                 | 12.26%                                                              |
| 2020                                                   | 838,528                                            | 836,961                                                                                 | 1,567                                           | 6,845,127                                 | 12.23%                                                              |
| 2019                                                   | 751,079                                            | 751,079                                                                                 | -                                               | 6,531,118                                 | 11.50%                                                              |
| 2018                                                   | 752,275                                            | 752,275                                                                                 | -                                               | 6,541,509                                 | 11.50%                                                              |
| 2017                                                   | 810,005                                            | 809,045                                                                                 | 960                                             | 6,480,032                                 | 12.49%                                                              |
| 2016                                                   | 850,820                                            | 850,820                                                                                 | -                                               | 6,544,762                                 | 13.00%                                                              |
| <u>Louisiana District Attorney's Retirement System</u> |                                                    |                                                                                         |                                                 |                                           |                                                                     |
| 2025                                                   | \$ 615,326                                         | \$ 615,326                                                                              | \$ -                                            | \$ 5,023,068                              | 12.25%                                                              |
| 2024                                                   | 571,697                                            | 571,697                                                                                 | -                                               | 4,713,846                                 | 12.13%                                                              |
| 2023                                                   | 436,051                                            | 431,924                                                                                 | 4,127                                           | 4,044,431                                 | 10.68%                                                              |
| 2022                                                   | 375,579                                            | 375,345                                                                                 | 234                                             | 3,953,459                                 | 9.49%                                                               |
| 2021                                                   | 253,223                                            | 253,223                                                                                 | -                                               | 3,745,157                                 | 6.76%                                                               |
| 2020                                                   | 153,580                                            | 153,601                                                                                 | (21)                                            | 3,839,498                                 | 4.00%                                                               |
| 2019                                                   | 105,485                                            | 105,242                                                                                 | 243                                             | 4,042,442                                 | 2.60%                                                               |
| 2018                                                   | 24,068                                             | 24,068                                                                                  | -                                               | 3,954,029                                 | 0.61%                                                               |
| 2017                                                   | -                                                  | -                                                                                       | -                                               | 3,833,917                                 | 0.00%                                                               |
| 2016                                                   | 132,703                                            | 132,703                                                                                 | -                                               | 3,791,501                                 | 3.50%                                                               |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2025

1. Schedule of the District Attorney's Proportionate Share of the Net Pension Liability (Asset) in Parochial Employees' Retirement System and District Attorneys' Retirement System:

This schedule reflects the participation of the District Attorney's employees in Parochial Employees' Retirement System and the District Attorneys' Retirement System and its proportionate share of the net pension liability, the proportionate share of the net pension liability as a percentage of its covered payroll, and the plan fiduciary net position as a percentage of the total pension liability. The employers' net pension liability is the liability of the District Attorney to members for benefits provided through Parochial Employees' Retirement System and the District Attorneys' Retirement System. Covered payroll is the payroll on which contributions to the plan are based and is \$8,179,559 and \$4,931,183 for participants of Parochial Employees' Retirement System and District Attorneys' Retirement System, respectively.

2. Schedule of the District Attorney's Contributions to Parochial Employees' Retirement System and District Attorneys' Retirement System:

The difference between actuarially determined employer contributions and employer contributions received, and the percentage of employer contributions received to covered payroll, is presented in this schedule.

3. Schedule of the District Attorney's Proportionate Share of the Total Other Post-Employment Benefit Liability in the Jefferson Parish Post-employment Benefit Plan:

This schedule reflects the participation of the District Attorney's employees in the Jefferson Parish Post-employment Benefits Plan and its proportionate share of the total other post-employment liability, and the proportionate share of the total other post-employment benefits liability as a percentage of its covered payroll. The employers' collective total other post-employment benefit liability is the liability of the District Attorney's employees for benefits provided through the Jefferson Parish Post-employment Benefits Plan. Covered payroll is the payroll of all employees that are provided with benefits through the plan.

4. Changes in Benefit Terms:

Pension Plans:

During the year ended December 31, 2024, the Parochial Employees' Retirement System granted a 2.5% Cost of Living Adjustment (COLA) to retirees aged 62 and older, effective January 1, 2025.

During the year ended December 31, 2022, the Parochial Employees' Retirement System granted a 2.5% Cost of Living Adjustment (COLA) to retirees aged 62 and older, effective January 1, 2023.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2025

4. Changes in Benefit Terms: (Continued)

Pension Plans: (Continued)

During the year ended December 31, 2020, the Parochial Employees' Retirement System granted a 2.5% Cost of Living Adjustment (COLA) to retirees aged 62 and older, effective January 1, 2021.

During the year ended December 31, 2017, the Parochial Employees' Retirement System granted a 2.5% Cost of Living Adjustment (COLA) to retirees aged 62 and older, effective January 1, 2018.

During the year ended December 31, 2014, the Parochial Employees' Retirement System granted a 2.5% Cost of Living Adjustment (COLA) to retirees aged 62 and older, effective January 1, 2015.

During the year ended June 30, 2022, the District Attorneys' Retirement System granted a 3.0% Cost of Living Adjustment (COLA) to those retired at least 1 year, plus a supplemental COLA increase of 2.0% to retirees aged 65 and older, effective July 1, 2022.

There were no other changes in benefit terms for the Parochial Employees' Retirement System and District Attorney's Retirement System for any of the other years presented.

OPEB Plan:

There were no changes in benefit terms for the Jefferson Parish OPEB Plan.

5. Changes in Assumptions:

Pension Plans:

Parochial Employees Retirement System (PERS)

| Valuation Date    | Investment Rate of Return | Inflation Rate | Mortality Rate - Annuitant and Beneficiary                                                                                    | Mortality Rate - Employees                                                                                                     | Mortality Rate - Disabled Annuitants                                                                                                   | Salary Increases |
|-------------------|---------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------|
| December 31, 2024 | 6.40%                     | 2.30%          | Pub-2010 Public Ret Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2021 scale | Pub-2010 Public Ret Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale | Pub-2010 Public Ret Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale | 4.75%            |
| December 31, 2023 | 6.40%                     | 2.30%          | Pub-2010 Public Ret Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2021 scale | Pub-2010 Public Ret Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale | Pub-2010 Public Ret Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale | 4.75%            |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2025

5. Changes in Assumptions: (Continued)

Pension Plans: (Continued)

Parochial Employees Retirement System (PERS) (Continued)

| Valuation Date    | Investment Rate of Return | Inflation Rate | Mortality Rate - Annuitant and Beneficiary                                                                                    | Mortality Rate - Employees                                                                                                     | Mortality Rate - Disabled Annuitants                                                                                                   | Salary Increases |
|-------------------|---------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------|
| December 31, 2022 | 6.40%                     | 2.30%          | Pub-2010 Public Ret Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale | 4.75%            |
| December 31, 2021 | 6.40%                     | 2.30%          | Pub-2010 Public Ret Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale | 4.75%            |
| December 31, 2020 | 6.40%                     | 2.30%          | Pub-2010 Public Ret Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale | 4.75%            |
| December 31, 2019 | 6.50%                     | 2.40%          | Pub-2010 Public Ret Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale | 4.75%            |
| December 31, 2018 | 6.50%                     | 2.40%          | Pub-2010 Public Ret Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale | Pub-2010 Public Ret Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale | 4.75%            |
| December 31, 2017 | 6.75%                     | 2.50%          | RP-2000 Healthy Annuitant Sex Distinct Tables projected to 2031 using Scale AA set back 1 year for females                    | RP-2000 Employee table set back 4 years for males and 3 years for females                                                      | RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females                                              | 5.25%            |
| December 31, 2016 | 7.00%                     | 2.50%          | RP-2000 Healthy Annuitant Sex Distinct Tables projected to 2031 using Scale AA set back 1 year for females                    | RP-2000 Employee table set back 4 years for males and 3 years for females                                                      | RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females                                              | 5.25%            |
| December 31, 2015 | 7.00%                     | 2.50%          | RP-2000 Healthy Annuitant Sex Distinct Tables projected to 2031 using Scale AA set back 1 year for females                    | RP-2000 Employee table set back 4 years for males and 3 years for females                                                      | RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females                                              | 5.25%            |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2025

5. Changes in Assumptions: (Continued)

Pension Plans: (Continued)

*District Attorneys' Retirement System (DARS)*

| Valuation Date | Investment Rate of Return | Inflation Rate | Mortality Rate - Annuitant and Beneficiary                                                                                              | Mortality Rate - Employees                                                                                                              | Mortality Rate - Disabled Annuitants                                                                                                    | Salary Increases |
|----------------|---------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------|
| June 30, 2025  | 6.10%                     | 2.20%          | Pub-2016 Public Retirement Plans Mortality Table multiplied by 110% for males and 115% for females using the appropriate MP-2021 scale. | Pub-2016 Public Retirement Plans Mortality Table multiplied by 110% for males and 115% for females using the appropriate MP-2021 scale. | Pub-2016 Public Retirement Plans Mortality Table multiplied by 110% for males and 115% for females using the appropriate MP-2021 scale. | 4.50%            |
| June 30, 2024  | 6.10%                     | 2.20%          | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | 5.00%            |
| June 30, 2023  | 6.10%                     | 2.20%          | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | 5.00%            |
| June 30, 2022  | 6.10%                     | 2.20%          | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | 5.00%            |
| June 30, 2021  | 6.10%                     | 2.20%          | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | 5.00%            |
| June 30, 2020  | 6.25%                     | 2.30%          | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub-2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                      | Pub -2010 mortality table multiplied by 115% for males and females using the appropriate MP-2019 improvement scale.                     | 5.00%            |
| June 30, 2019  | 6.50%                     | 2.40%          | RP-2000 projected to 2032                                                                                                               | RP-2000 Set back 1 year for females                                                                                                     | RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females                                      | 5.50%            |
| June 30, 2018  | 6.50%                     | 2.40%          | RP-2000 projected to 2032                                                                                                               | RP-2000 Set back 1 year for females                                                                                                     | RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females                                      | 5.50%            |
| June 30, 2017  | 6.75%                     | 2.50%          | RP-2000 projected to 2032                                                                                                               | RP-2000 Set back 1 year for females                                                                                                     | RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females                                      | 5.50%            |
| June 30, 2016  | 7.00%                     | 2.50%          | RP-2000 projected to 2032                                                                                                               | RP-2000 Set back 1 year for females                                                                                                     | RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females                                      | 5.50%            |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2025

5. Changes in Assumptions: (Continued)

OPEB Plan:

- The following changes were made to the actuarial assumptions and methods reported in the 2025 valuation:
  - Amounts reported in the 2025 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 4.28% as of December 31, 2024 to 4.43% as of December 31, 2025 for the Jefferson Parish OPEB Plan.
  - The assumed trend rate for the medical claims was changed to 8.00% grading uniformly to 5.75% over 3 years and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075. Trend rates for the post-65 Medicare Advantage plan is assumed to be 4.00% in all years.
  - Mortality Tables were updated to the 2016-Pub.G. Headcount weighted tables with improvement scale MP2021.
- The following changes were made to the actuarial assumptions and methods reported in the 2024 valuation:
  - Amounts reported in the 2024 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 4.00% as of December 31, 2023 to 4.28% as of December 31, 2024 for the Jefferson Parish OPEB Plan.
  - The assumed trend rate for the medical claims was changed to 7.50% grading uniformly to 6.60% over 3 years and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.
- The following changes were made to the actuarial assumptions and methods reported in the 2023 valuation:
  - Amounts reported in the 2023 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 4.31% as of December 31, 2022 to 4.00 as of December 31, 2023 for the Jefferson Parish OPEB Plan.
  - The assumed trend rate for the medical claims was changed to 7.00% grading uniformly to 5.60% over 3 years and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.
  - The effect of the lower claims cost assumption due to the introduction of the United Medicare Advantage Plan was included in the experience gain.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2025

5. Changes in Assumptions: (Continued)

OPEB Plan: (Continued)

- The following changes were made to the actuarial assumptions and methods reported in the 2022 valuation:
  - Amounts reported in the 2022 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 2.25% as of December 31, 2021 to 4.31% as of December 31, 2022 for the Jefferson Parish OPEB Plan.
  - The assumed trend rate for the medical claims was changed to 6.50% grading uniformly to 5.20% over 3 years and following the Getzen model thereafter until reaching an ultimate rate of 3.94% in the year 2075.
  - The claims assumption was updated from the prior year and reflected as an experience gain.
- The following changes were made to the actuarial assumptions and methods reported in the 2021 valuation:
  - Amounts reported in the 2021 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 1.93% as of December 31, 2020 to 2.25% as of December 31, 2021 for the Jefferson Parish OPEB Plan.
  - The assumed trend rate for the medical claims was changed to 6.00% grading uniformly to 5.50% over 2 years and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.
  - The mortality tables were updated to use the Pub-2010 General Headcount weighted tables with improvements scale MP-2021.
  - 40% of males, and 20% females are now assumed to elect medical coverage for a spouse during retirement.
- The following changes were made to the actuarial assumptions and methods reported in the 2020 valuation:
  - Amounts reported in the 2020 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 3.29% as of December 31, 2019 to 3.26% as of December 31, 2020 for the Jefferson Parish OPEB Plan.
  - The assumed trend rate for the medical claims was changed to 6.00% grading uniformly to 5.75% over 3 years and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
YEAR ENDED DECEMBER 31, 2025

5. Changes in Assumptions: (Continued)

OPEB Plan: (Continued)

- The mortality tables were updated to use the Pri-2012 with Improvement scale MP-2020.
- The following changes were made to the actuarial assumptions and methods reported in the 2019 valuation:
  - Amounts reported in the 2019 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 3.23% as of December 31, 2018 to 3.26% as of December 31, 2019 for the Jefferson Parish OPEB Plan.
  - The medical claims aging table was updated to be based on the aging factors in the Dale Yamamoto study released by the Society of Actuaries in June 2013.
  - The assumed trend rate for the medical claims was changed to 7.50% grading uniformly to 6.75% over 3 years, and following the Getzen model thereafter until reaching an ultimate rate of 4.04% in the year 2075.
  - The mortality improvement assumption was changed from Improvement Scale MP-2016 to Improvement scale MP-2019.
- The following changes were made to the actuarial assumptions and methods reported in the 2018 valuation:
  - Amounts reported in the 2018 valuation reflect an adjustment in the discount rate used to measure the total OPEB liability. The discount rate changed from 3.76% as of December 31, 2017 to 3.23% as of December 31, 2018 for the Jefferson Parish OPEB Plan.

## OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER  
PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER  
FOR THE YEAR ENDED DECEMBER 31, 2025

**Agency Head Name:** Paul D. Connick, Jr.

| <b>Purpose:</b>                        | <u>Amount</u>     |
|----------------------------------------|-------------------|
| Salary                                 | \$ 220,000        |
| Benefits – insurance                   | 16,666            |
| Benefits – retirement                  | 26,950            |
| Benefits – other                       | 3,122             |
| Car Allowance/fuel                     | 3,808             |
| Vehicle provided by government         | -                 |
| Per diem                               | -                 |
| Reimbursements                         | -                 |
| Travel/conferences                     | 705               |
| Registration fees                      | -                 |
| Continuing professional education fees | -                 |
| Housing                                | -                 |
| Unvouchered expenses                   | -                 |
| Meals                                  | -                 |
| Total                                  | <u>\$ 271,251</u> |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SUPPLEMENTARY INFORMATION  
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2025

*As required by Louisiana Revised Statute (R.S.) 24:515.2*

| (Cash Basis Presentation)                                                                             | Amount for<br>01/01/2025 -<br>06/30/2025 | Amount for<br>07/01/2025 -<br>12/31/2025 |
|-------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| <b>Details of Receipts from Collecting /<br/>Disbursing Agency: Jefferson Parish Sheriff's Office</b> |                                          |                                          |
| Civil Fees                                                                                            | \$ 189,608                               | \$ 207,740                               |
| Bond Fees                                                                                             | 220,816                                  | 204,812                                  |
| Criminal Court Costs/Fees                                                                             | 287,650                                  | 346,587                                  |
| Interest Earnings on Collected Balances                                                               | <u>42,587</u>                            | <u>16,363</u>                            |
| TOTAL                                                                                                 | <u>\$ 740,661</u>                        | <u>\$ 775,502</u>                        |

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SUPPLEMENTARY INFORMATION  
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2025

*As required by Louisiana Revised Statute (R.S.) 24:515.2*

|                                                                                                | Amount for<br>01/01/2025 -<br>06/30/2025 | Amount for<br>07/01/2025 -<br>12/31/2025 |
|------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|
| (Cash Basis Presentation)                                                                      |                                          |                                          |
| <b>Beginning Cash Balance</b>                                                                  | <u>\$ 4,905,037</u>                      | <u>\$ 4,093,194</u>                      |
| <b>Collections:</b>                                                                            |                                          |                                          |
| Asset Forfeiture/Sale                                                                          | \$ 919,060                               | \$ 916,482                               |
| Pre-Trial Diversion Program Fees                                                               | 472,395                                  | 447,940                                  |
| Interest Earnings on Collected Balances                                                        | 106,525                                  | 96,092                                   |
| <b>Total Collected</b>                                                                         | <u>\$ 1,497,980</u>                      | <u>\$ 1,460,514</u>                      |
| <b>Deductions: Collections Retained by the District Attorney of the 24th Judicial District</b> |                                          |                                          |
| Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection           | \$ 684,956                               | \$ 1,018,716                             |
| Other Amounts "Self-Disbursed": Asset Forfeiture/Sale                                          | 162,143                                  | 244,130                                  |
| Other Amounts "Self-Disbursed": Pre-Trial Diversion Program Fees                               | 472,395                                  | 447,940                                  |
| <b>Total Collections Retained by the District Attorney for the 24th Judicial District</b>      | <u>1,319,494</u>                         | <u>1,710,786</u>                         |
| <b>Deductions: Amounts Disbursed to Individuals</b>                                            |                                          |                                          |
| Restitution Disbursements to Individuals                                                       | <u>305,373</u>                           | <u>102,311</u>                           |
| <b>Total Amounts Disbursed to Individuals</b>                                                  | <u>305,373</u>                           | <u>102,311</u>                           |
| <b>Deductions: Total Disbursements to Other Governments &amp; Nonprofits</b>                   |                                          |                                          |
| Jefferson Parish Sheriff's Office                                                              | 414,540                                  | 563,531                                  |
| 24th Judicial District Criminal Court Fund Jefferson Parish                                    | 162,143                                  | 244,130                                  |
| City of Kenner                                                                                 | 18,570                                   | 20,672                                   |
| Jefferson Parish Clerk of Court                                                                | 27,918                                   | 29,578                                   |
| Terrebonne Parish Sheriff's Office                                                             | 10,877                                   | 32,527                                   |
| City of Gretna                                                                                 | 1,924                                    | 15,160                                   |
| City of Westwego                                                                               | 2,361                                    | 348                                      |
| City of Mandeville                                                                             | 8,582                                    | 2,451                                    |
| Orleans Parish Sheriff's Office                                                                | 398                                      | 1,367                                    |
| Plaquemines Parish Sheriff's Office                                                            | 247                                      | 989                                      |
| St. John the Baptist Parish Sheriff's Office                                                   | 1,916                                    | 476                                      |
| Lafourche Parish Sheriff's Office                                                              | 12,794                                   | 32,527                                   |
| Louisiana District Attorneys Association                                                       | 8,467                                    | 12,617                                   |
| City of Thibodaux                                                                              | -                                        | 29,601                                   |
| St. Charles Parish Sheriff's Office                                                            | 8,582                                    | 2,451                                    |
| Louisiana Probation and Parole Department of Public Safety & Corrections                       | 4,939                                    | 29,601                                   |
| East Jefferson Levee District Police                                                           | 698                                      | -                                        |
| City of Harahan                                                                                | -                                        | 415                                      |
| Town of Grand Isle                                                                             | -                                        | 275                                      |
| <b>Total Disbursements to Other Governments &amp; Nonprofits</b>                               | <u>684,956</u>                           | <u>1,018,716</u>                         |
| <b>Total Amounts Disbursed/Retained</b>                                                        | <u>2,309,823</u>                         | <u>2,831,813</u>                         |
| <b>Ending Cash Balance</b>                                                                     | <u>4,093,194</u>                         | <u>2,721,895</u>                         |
| <b>Ending Balance of "Partial Payments" Collected but not Disbursed</b>                        | <u><u>\$ 4,778,150</u></u>               | <u><u>\$ 4,425,567</u></u>               |



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## 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

August 17, 2026

Honorable Paul D. Connick, Jr.  
District Attorney of the Twenty-Fourth Judicial District  
Jefferson Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-Fourth Judicial District (District Attorney), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements and have issued our report thereon dated August 17, 2026.

## Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District Attorney's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control.

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

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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District Attorney'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

*Duplantier, Hopmann, Hogan & Nater LLP*

Metairie, Louisiana



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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

August 17, 2026

Honorable Paul D. Connick, Jr.  
District Attorney of the Twenty-Fourth Judicial District  
Jefferson Parish, Louisiana

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited the District Attorney of the Twenty-Fourth Judicial District's (District Attorney) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the District Attorney's major federal program for the year ended December 31, 2025. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District Attorney complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2025.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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We are required to be independent of the District Attorney and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for its major federal program. Our audit does not provide a legal determination of the District Attorney's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District Attorney's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District Attorney's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District Attorney's compliance with the requirements of its major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District Attorney's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District Attorney's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

A handwritten signature in blue ink that reads "Duplantier, Hapman, Hogan & Rater LLP". The signature is written in a cursive, flowing style.

Metairie, Louisiana

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2025

| <u>Federal Grants / pass - through grantor</u>                                                                          | <u>Federal<br/>Assistance<br/>Listing<br/>Number</u> | <u>Pass-through<br/>Entity Identifying<br/>Number</u> | <u>Federal<br/>Expenditures</u> |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|---------------------------------|
| <b><u>U.S. Department of Justice</u></b>                                                                                |                                                      |                                                       |                                 |
| <b><u>Passed through the Louisiana Commission on Law Enforcement</u></b>                                                |                                                      |                                                       |                                 |
| Victims of Crime Act (V.O.C.A.):<br>Victim Assistance Program                                                           | 16.575                                               | 2024-VA-01-8558                                       | \$ 16,884                       |
| Victims of Crime Act (V.O.C.A.):<br>Victim Assistance Program                                                           | 16.575                                               | 2023-VA-01/02/03/04-7936                              | 108,082                         |
| Victims of Crime Act (V.O.C.A.):<br>Domestic Violence Program                                                           | 16.575                                               | 2023-VA-01/02/03/04-7934                              | 61,985                          |
| Victims of Crime Act (V.O.C.A.):<br>Domestic Violence Program                                                           | 16.575                                               | 2024-VA-01-8560                                       | 8,157                           |
| Victims of Crime Act (V.O.C.A.):<br>Domestic Violence Prosecution                                                       | 16.588                                               | 2023-WF-02-8048                                       | 13,015                          |
| Victims of Crime Act (V.O.C.A.):<br>Domestic Violence Prosecution                                                       | 16.588                                               | 2024-WF-02-8621                                       | 45,943                          |
| Edward Byrne Memorial Justice Assistance Grant Program:<br>Pretrial Intervention                                        | 16.738                                               | 2023-DJ-03-8337                                       | 67,365                          |
| Victims of Crime Act (V.O.C.A.):<br>Victim Emergency Assistance Program                                                 | 16.575                                               | 2023-VA-04/02/01/03-7935                              | 9,602                           |
| Victims of Crime Act (V.O.C.A.):<br>Victim Emergency Assistance Program                                                 | 16.575                                               | 2024-VA-01-8559                                       | 3,288                           |
| Juvenile Justice and Delinquency Prevention Act (J.J.D.P.A.):<br>Trust Based Relational Intervention Training Expansion | 16.540                                               | 2023-JF-6-8704                                        | 66,128                          |
| <b><u>Passed through the Jefferson Parish Sheriff's Office</u></b>                                                      |                                                      |                                                       |                                 |
| Edward Byrne Memorial Justice Assistance Grant:<br>Replace End of Life Laptop Computers                                 | 16.738                                               | 87-JAG-40010                                          | 10,623                          |
| <b><u>Passed through the Louisiana District Attorney's Association</u></b>                                              |                                                      |                                                       |                                 |
| Byrne Discretionary Community Project Grants Program<br>Louisiana District Attorney's Retention and Assistance Fund     | 16.753                                               | 15PBJA-24-GG-00376-BRND                               | 41,287                          |
| <b><u>U.S. Department of Health and Human Services</u></b>                                                              |                                                      |                                                       |                                 |
| <b><u>Passed through the Louisiana Department of Children &amp; Family Services</u></b>                                 |                                                      |                                                       |                                 |
| Child Support Services (Title IV-D) Program                                                                             | * 93.563                                             | 1304LA4004 (2024-2027)                                | <u>1,939,444</u>                |
| <b>TOTAL FEDERAL EXPENDITURES \$</b>                                                                                    |                                                      |                                                       | <u><u>2,391,803</u></u>         |

\* Program was identified as major for purposes of the Single Audit.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2025

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District Attorney of the Twenty-Fourth Judicial District under programs of the federal government for the year ended December 31, 2025. The information presented in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District Attorney of the Twenty-Fourth Judicial District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District Attorney of the Twenty-Fourth Judicial District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting and are recognized when incurred. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable, or are limited as to reimbursement.

**NOTE 3 – INDIRECT COST RATE**

The District Attorney has elected not to use the de minimis indirect cost rate of up to 15% of modified total direct costs allowed under 2 CFR § 200.414(f), as revised effective for federal awards issued on or after October 1, 2024.

**NOTE 4 – SUBRECIPIENTS**

There were no federal awards passed through to subrecipients during the year ended December 31, 2025.

**NOTE 5 – MATCHING FUNDS**

In accordance with the terms of the grants, during the year ended December 31, 2025, the Jefferson Parish District Attorney has expended matching funds of \$71,652 in connection with the V.O.C.A. grants. There were no matching funds required for the JJDP grant, Byrne grants, or the Child Support Enforcement Program grant.

**NOTE 6 – RECONCILIATION WITH FINANCIAL STATEMENTS**

The total federal expenditures reported on the Schedule of \$2,391,803 differ from amounts reported in the financial statements due to the inclusion of certain state-funded programs. The State portion of the Title IV-D Program of \$999,107, the State grant of \$120,000 for the Victim Assistance Coordinator, and the State grant of \$646,407 for the TASC Program, when added to above total equals the amount as reported in financial statements of \$4,157,317.

DISTRICT ATTORNEY OF THE TWENTY-FOURTH JUDICIAL DISTRICT  
JEFFERSON PARISH, LOUISIANA  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2025

SUMMARY OF AUDITOR’S RESULTS:

Financial Statements:

1. Type of auditor’s report issued: *Unmodified*
2. Internal control over financial reporting:
  - a. Material weakness(es) identified – No
  - b. Significant deficiency(ies) identified – None reported
3. Noncompliance material to the financial statements – No

Federal Awards:

Internal control over major programs:

- a. Material weakness(es) – No
- b. Significant deficiency(ies) – None reported

The opinion issued on compliance with major programs of the District Attorney of the Twenty-Fourth Judicial District for the year ended December 31, 2025: *unmodified*

Audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Title 2 U.S. *Code of Federal Regulations* (CFR) section 200.516(a): None noted

The District Attorney of the Twenty-Fourth Judicial District had one major program as follows:

|                                                                                                                                                                      | <u>Assistance<br/>Listing No.</u> | <u>Federal<br/>Expenditures</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|
| U.S. Department of Health and Human Services –<br>Funds passed through Louisiana Department of Children<br>and Family Services – Child Support Services (Title IV-D) | 93.563                            | \$ <u>1,939,444</u>             |

Dollar threshold used to distinguish between type A and type B programs: \$1,000,000

Auditee qualified as a low-risk auditee: Yes

FINANCIAL STATEMENT FINDINGS

No matters were reported.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

There were no prior year findings and questioned costs.

DISTRICT ATTORNEY OF THE  
TWENTY-FOURTH JUDICIAL DISTRICT

JEFFERSON PARISH, LOUISIANA

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

FOR THE FISCAL PERIOD JANUARY 01, 2025  
THROUGH DECEMBER 31, 2025

DISTRICT ATTORNEY OF THE  
TWENTY-FOURTH JUDICIAL DISTRICT

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THROUGH DECEMBER 31, 2025

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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE FISCAL PERIOD JANUARY 01, 2025 THROUGH DECEMBER 31, 2025

August 6, 2026

Honorable Paul D. Connick, Jr.  
District Attorney of the Twenty-Fourth Judicial District and  
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 01, 2025 through December 31, 2025. The District Attorney of the Twenty-Fourth Judicial District's management is responsible for those C/C areas identified in the SAUPs.

The District Attorney of the Twenty-Fourth Judicial District 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 the LLA's SAUPs for the fiscal period January 01, 2025 through December 31, 2025. Additionally, the 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:

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***1) Written Policies and Procedures***

---

- A. **Procedure**: Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - ii. ***Purchasing***, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
  - iii. ***Disbursements***, including processing, reviewing, and approving.
  - iv. ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
  - v. ***Payroll/Personnel***, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
  - vi. ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
  - vii. ***Travel and Expense Reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
  - viii. ***Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
  - ix. ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
  - x. ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

- xi. ***Information Technology Disaster Recovery/Business Continuity***, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. ***Prevention of Sexual Harassment***, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

## ***2) Board or Finance Committee***

---

- A. **Procedure:** Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
  - iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

### 3) *Bank Reconciliations*

---

- A. **Procedure**: Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
- i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
  - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
  - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

**Results**: No exceptions were identified as a result of applying the above agreed-upon procedures.

### 4) *Collections (excluding electronic funds transfers)*

---

- A. **Procedure**: 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 identified as a result of applying the above agreed-upon procedures.

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

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

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

- C. **Procedure:** 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:** Employees who have access to cash are not covered by a bond or insurance policy for theft.

**Response:** *It is not the District Attorney's policy to have employees bonded. We believe the policy of not accepting cash or check, only money orders or credit cards as payment is a sufficient mitigating control to prevent employee theft. The District Attorney is working with an insurance provider to consider having employees who collect money orders to become bonded.*

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

- i. Observe that receipts are sequentially pre-numbered.
- ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- iii. Trace the deposit slip total to the actual deposit per the bank statement.
- iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- v. Trace the actual deposit per the bank statement to the general ledger.

**Results:** As a result of applying the above agreed-upon procedures, we noted the following:

- Of the five bank accounts selected for testing, one account had no deposits during the fiscal period; therefore, only eight deposits were available for testing under this procedure. Of the eight deposits tested, five were not made within one business day of receipt.

**Response:** *The District Attorney does not consider making daily deposits to be practical, as there could be very small amounts received on a particular day. Additionally, the District Attorney believes there are adequate controls in place to accumulate and deposit money orders efficiently, while maintaining safeguard over assets.*

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

---

- A. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

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

- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
- ii. At least two employees are involved in processing and approving payments to vendors;
- iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
- iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
- v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

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

- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
- ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

- D. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

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

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- A. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

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

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

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

- C. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

- D. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

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

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- A. **Procedure:** Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
- i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov));
  - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;
  - iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
  - iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

#### **8) Contracts**

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

- i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
- ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
- iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
- iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

## **9) *Payroll and Personnel***

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- A. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

- B. **Procedure:** Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
- i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
  - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;
  - iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
  - iv. Observe the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

- C. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

- D. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

## ***10) Ethics***

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

- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
- ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

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

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

## ***11) Debt Service***

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- A. **Procedure:** 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:** The District Attorney does not have or issue debt; therefore, these procedures are not applicable.

- B. **Procedure:** 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:** The District Attorney does not have or issue debt; therefore, these procedures are not applicable.

## ***12) Fraud Notice***

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- A. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

- B. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

## ***13) Information Technology Disaster Recovery/Business Continuity***

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

- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if 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.
- ii. 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.
- iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

**Results:** We performed the above agreed-upon procedure and discussed the results with management of the District Attorney of the Twenty-Fourth Judicial District.

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

**Results:** We performed the above agreed-upon procedure and discussed the results with management of the District Attorney of the Twenty-Fourth Judicial District.

- C. **Procedure:** 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 above agreed-upon procedure and discussed the results with management of the District Attorney of the Twenty-Fourth Judicial District.

#### ***14) Prevention of Sexual Harassment***

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- A. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

- B. **Procedure:** 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 identified as a result of applying the above agreed-upon procedures.

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

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

- ii. Number of sexual harassment complaints received by the agency;
- iii. Number of complaints which resulted in a finding that sexual harassment occurred;
- iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- v. Amount of time it took to resolve each complaint.

**Results:** No exceptions were identified as a result of applying the above agreed-upon procedures.

We were engaged by the District Attorney of the Twenty-Fourth Judicial District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District Attorney of the Twenty-Fourth Judicial District 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 results 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 Louisiana Legislative Auditor as a public document.

*Duplantier, Hugmann, Hogan & Rotter LLP*

Metairie, Louisiana