FINANCIAL REPORT

LOUISIANA APPELLATE PROJECT

JUNE 30, 2026

LOUISIANA APPELLATE PROJECT

TABLE OF CONTENTS

JUNE 30, 2026

	PAGE
INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1 - 2
FINANCIAL STATEMENTS:	
Statement of Net Assets in Liquidation	3
Statement of Changes in Net Assets in Liquidation	4
Notes to Financial Statements	5 - 8
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	9

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

July 29, 2026

To the Board of Directors of
Louisiana Appellate Project
Mandeville, Louisiana

Report on the Financial Statements

We have reviewed the accompanying financial statements of Louisiana Appellate Project (a nonprofit organization), which comprise the statement of net assets in liquidation as of June 30, 2026, and the related statement of changes in net assets in liquidation for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Louisiana Appellate Project and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 to the financial statements, the Board of Directors approved a plan of dissolution and liquidation of the Organization. Accordingly, the accompanying financial statements have been prepared using the liquidation basis of accounting. Our conclusion is not modified with respect to this matter.

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to agency head on page 9 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Duplantier, Hrapmann, Hogan & Maher LLP

Metairie, Louisiana

LOUISIANA APPELLATE PROJECT
STATEMENT OF NET ASSETS IN LIQUIDATION
JUNE 30, 2026

ASSETS

CURRENT ASSETS:		
Cash	$	17,387
Total current assets		17,387
TOTAL ASSETS	$	17,387

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accrued expenses	$	17,387
Total current liabilities		17,387
TOTAL LIABILITIES	$	17,387
NET ASSETS:		
Without donor restrictions	$	-
Total net assets		-
TOTAL LIABILITIES AND NET ASSETS	$	17,387

See accompanying notes.

LOUISIANA APPELLATE PROJECT
STATEMENT OF CHANGES IN NET ASSETS IN LIQUIDATION
FOR THE YEAR ENDED JUNE 30, 2026

REVENUES:	
Contractual income	$ 203,982
Reimbursements	4,318
Total revenue	208,300
EXPENSES:	
Program services:	
Contractual services	366,071
Office	8,314
Licenses and permits	10
Subscriptions	2,448
Total program services	376,843
Management and general:	
Bank charges	274
Office	924
Other	140
Professional fees	20,780
Total management and general	22,118
Total expenses	398,961
CHANGE IN NET ASSETS	(190,661)
Net assets - Beginning of year	190,661
Net assets - End of year	$ -

See accompanying notes.

NATURE OF OPERATIONS:

Louisiana Appellate Project (LAP) was formed as a 501(c)(3) nonprofit law office on April 1, 1996. It was the first program or agency established by the Louisiana Indigent Defender Board (now Office of the State Public Defender). LAP provides appellate services for indigents on appeals of felony convictions in all Louisiana districts and also for felony grade delinquency adjudications.

Appellate work includes work in the appellate courts of Louisiana and, when appropriate, filing writs to the Louisiana Supreme Court. It also includes cases appealed by the State, such as when a court declares a statute unconstitutional.

Every district public defender office has contracted with LAP to supplement their staff with these services. There is no cost to the district public defender. Almost all funding for LAP comes from the Office of the State Public Defender, with minor income from the LAP annual seminar. By concentrating appellate work across all five Louisiana Circuit Courts to LAP attorneys, clients' appeals are handled by attorneys with the skills, experience, and time to focus on the unique needs of appellate work. This arrangement similarly allows public defenders to focus on trial practice and their primary duties.

1. PLAN OF LIQUIDATION:

On July 13, 2026, the Board of Directors approved a plan of dissolution and liquidation. The plan provides for the cessation of substantially all activities, collection of outstanding receivables, disposal of assets, settlement of liabilities, and distribution of any remaining assets in accordance with the Organization's governing documents and applicable state law.

Management determined that liquidation became imminent upon approval of the plan of dissolution and that it is remote that the plan will be withdrawn. Accordingly, the accompanying financial statements have been prepared using the liquidation basis of accounting.

Management expects the liquidation process to be substantially completed by September 30, 2026.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of LAP's significant accounting policies applied in the preparation of the accompanying financial statement follows:

Basis of Accounting and Financial Statement Presentation

The accompanying financial statements have been prepared using the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Accounting and Financial Statement Presentation (Continued)

Under the liquidation basis of accounting:

- Assets are measured at the estimated amount of consideration expected to be collected upon disposition.
- Liabilities include both known obligations and estimated costs expected to be incurred through completion of the liquidation process.
- Net assets represent the estimated residual amount expected to be available for distribution after settlement of all obligations.

The actual amounts realized may differ materially from the estimates reflected in the accompanying financial statements.

Use of Estimates

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

Income Tax

LAP is exempt from income taxes under Internal Revenue Code Section 501(c)(3) as a nonprofit organization and, accordingly, the financial statements do not reflect a provision for income taxes. LAP's Federal Return of Organization Exempt from Income Tax Returns (Form 990) are subject to examination by the IRS, generally for three years after filed.

Accounting for Uncertain Tax Positions under FASB ASC 740-10

Accounting standards provide detailed guidance for the financial statement recognition, measurement, and disclosure of uncertain tax positions recognized in an enterprise's financial statements. Under these accounting standards, an entity is required to recognize the financial statement impact of a tax position when it is more likely than not that the position will be sustained upon examination. Management has evaluated the significant tax positions against the criteria established by these accounting standards and believes there are no such tax positions requiring accounting recognition.

3. CONCENTRATIONS OF CREDIT RISK:

LAP maintains its cash balances at a financial institution located within the State of Louisiana. Deposits are insured up to $250,000 per depositor, per insured bank. At June 30, 2026, the bank balances were fully insured.

Substantially all of LAP's support is derived from funds provided by the Office of the State Public Defender. Funding under this arrangement ended on August 31, 2026.

4. ASSETS HELD FOR LIQUIDATION:

LAP manages its liquidity by operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves.

Assets are reported at their estimated net realizable value.

At June 30, 2026, assets consisted of the following:

Asset Category	Estimated amount to be
Cash	$ 17,387
Total assets	$ 17,387

5. LIABILITIES AND ESTIMATED COSTS TO LIQUIDATE:

Liabilities include both existing obligations and estimated future costs expected to be incurred during liquidation.

At June 30, 2026, estimated liabilities consisted of:

Liability Category	Amount
Legal fees to complete dissolution	$ 75
Accounting and tax fees	5,925
Contract fees	10,488
Other wind-down costs	899
Total liabilities	$ 17,387

Estimated liquidation costs are based on management's best estimates at the reporting date and may differ from actual amounts incurred.

6. NET ASSETS AVAILABLE FOR DISTRIBUTION:

After satisfaction of all obligations, LAP estimates that net assets available for distribution will approximate $-0-.

7. COMMITMENTS AND CONTINGENCIES:

LAP is subject to various claims and contingencies arising in the normal course of operations.

Management is not aware of any matters that would materially affect the estimated net assets available for distribution other than those reflected in the accompanying statement of net assets in liquidation.

8. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through July 29, 2026 which is the date the financial statements were available to be issued.

On July 13, 2026, the Board of Directors approved a plan of dissolution and liquidation of LAP. The contract with the Office of the State Public Defender ended on August 31, 2025; however, LAP still retained nearly 200 appeals. LAP plans to dissolve on or before September 30, 2026. No events requiring adjustment or additional disclosure were identified other than those disclosed herein.

SUPPLEMENTARY INFORMATION

LOUISIANA APPELLATE PROJECT
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED JUNE 30, 2026

Agency head name: Christopher Aberle, Executive Director

Purpose		Amount
Salary	$	-
Contract		
Compensation		101,500
Costs for running office, including taxes, phones, fax, software, internet, computer, travel, CLE, office supplies, books etc.		9,238
Benefits - insurance		-
Benefits - retirement		-
Car allowance		-
Vehicle provided by government		-
Per diem		-
Reimbursements		-
Travel		-
Registration fees		-
Conference travel		-
Continuing professional education fees		-
Housing		-
Unvouchered expenses		-
Special meals		-
	$	110,738

LOUISIANA APPELLATE PROJECT

AGREED UPON PROCEDURES

JUNE 30, 2026

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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON-PROCEDURES

July 29, 2026

To the Board of Directors of
Louisiana Appellate Project
Mandeville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Louisiana Appellate Project (LAP) and the Louisiana Legislative Auditor (LLA), solely with respect to the control and compliance areas identified in the Louisiana Legislative Auditor's Agreed Upon Procedures for the year ended June 30, 2026. LAP's management is responsible for the control and compliance areas identified in the Louisiana Attestation Questionnaire.

Louisiana Appellate Project has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of applying agreed-upon procedures to the control and compliance matters identified in the *Louisiana Attestation Questionnaire* as required by Louisiana Revised Statue 24:513 and the *Louisiana Governmental Audit Guide*. 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 follow:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

Federal, State, and Local Awards (Continued)

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

5. Report whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

6. For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

Open Meetings

8. Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

   No findings were noted.

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

   LAP does not receive any federal, state, or local grant awards. No findings were noted.

State Audit Law

10. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

    No findings were noted.

11. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

    No findings were noted.

Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

    There were no prior year suggestions, recommendations, and/or comments. No findings were noted.

LOUISIANA APPELLATE PROJECT
AGREED UPON PROCEDURES
JUNE 30, 2026

We were engaged by the Louisiana Appellate Project 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*. 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 the control and compliance matters identified in the *Louisiana Attestation Questionnaire*. 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 Louisiana Appellate Project 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 for the information and use of the Louisiana Appellate Project and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the LLA as a public document.

Duplantier, Hrapmann, Hogan & Maher LLP

Metairie, Louisiana