TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA

Annual Financial Statements

December 31, 2025

Contents

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MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report

To the Chief Judge and Judges
of the Twenty-Second Judicial District Court
Washington, St. Tammany Parishes, Louisiana

Report on the Audits of the Financial Statements

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

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

Basis for Opinion
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Court's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information
Management has omitted the management's discussion and analysis that U.S. GAAP require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules beginning on page 21 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 GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The schedules of compensation, benefits, and other payments to agency heads, justice system funding schedules, and schedule of FINS assistance program funds, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedules of compensation, benefits, and other payments to agency heads, justice system funding schedules, and schedule of FINS assistance program funds, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2026 on our consideration of the Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Covington, LA
June 10, 2026

BASIC FINANCIAL STATEMENTS
GOVERNMENT-WIDE FINANCIAL STATEMENTS

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Statement of Net Position
December 31, 2025

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 2,952,390
Receivables	541,655
Capital Assets, Net	210,379
Total Assets	3,704,424
Liabilities	
Accounts Payable	556,883
Unearned Revenue	121,065
Compensated Absences	77,754
Total Liabilities	755,702
Net Position	
Net Investment in Capital Assets	210,379
Restricted	247,343
Unrestricted	2,491,000
Total Net Position	$ 2,948,722

The accompanying notes are an integral part of these financial statements.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2025

	Governmental Activities
Program Expenses	
Public Safety - Court System	
Salaries and Related Benefits	$ 2,273,047
Contractual Services	1,288,644
Materials and Supplies	66,269
Depreciation and Amortization	66,149
Lodging and Registration Fees	95,408
Total Program Expenses	3,789,517
Program Revenues	
Operating Grants and Contributions	1,847,300
Net Program Expenses	1,942,217
General Revenues	
Judicial Fees (Excluding Drug Screen Fees)	1,310,282
Court Revenues	437,599
Other	362,333
Interest Income	1,577
Total General Revenues	2,111,791
Change in Net Position	169,574
Net Position, Beginning of Year	2,779,148
Net Position, End of Year	$ 2,948,722

The accompanying notes are an integral part of these financial statements.

BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS
GOVERNMENTAL FUNDS

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Special Revenue Funds			
	Judicial Expense Fund	**Non-Support Fund**	**Specialty Courts Fund**	**Probation Fee Fund**	**Total Governmental Funds**
Assets					
Cash and Cash Equivalents	$ 2,367,756	$ 200,161	$ 228,715	$ 155,758	$ 2,952,390
Receivables	107,941	109,560	267,112	57,042	541,655
Due from Other Court Funds	3,616	-	-	-	3,616
Total Assets	$ 2,479,313	$ 309,721	$ 495,827	$ 212,800	$ 3,497,661
Liabilities					
Accounts Payable	$ 54,001	$ 62,378	$ 378,343	$ 62,161	$ 556,883
Unearned Revenue	-	-	121,065	-	121,065
Due to Other Court Funds	-	-	3,616	-	3,616
Total Liabilities	54,001	62,378	503,024	62,161	681,564
Fund Balances					
Restricted	-	247,343	-	-	247,343
Assigned	-	-	-	150,639	150,639
Unassigned	2,425,312	-	(7,197)	-	2,418,115
Total Fund Balances	2,425,312	247,343	(7,197)	150,639	2,816,097
Total Liabilities and Fund Balances	$ 2,479,313	$ 309,721	$ 495,827	$ 212,800	

Amounts reported for governmental activities in the statement of net position are different because:	
Capital and right-to-use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	210,379
Long-term liabilities, like compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Compensated Absences	(77,754)
Net Position of Governmental Activities	$ 2,948,722

The accompanying notes are an integral part of these financial statements.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

	General Fund	Special Revenue Funds			
	Judicial Expense Fund	Non-Support Fund	Specialty Courts Fund	Probation Fee Fund	Total Governmental Funds
Revenues					
Court Revenues					
Court Costs	$ 80,468	$ -	$ 3,215	$ -	$ 83,683
Civil Cases	152,241	-	-	-	152,241
Bail Bond Fees	201,675	-	-	-	201,675
Judicial Fees					
Probation Fees	-	-	-	650,070	650,070
Court Ordered Payments	500	659,712	-	-	660,212
Other Revenues					
Federal Grants	-	-	386,132	-	386,132
State Grants	90,185	-	1,370,983	-	1,461,168
Other Revenues	49,075	-	256,266	56,992	362,333
Interest Earned	1,205	106	183	83	1,577
Total Revenues	575,349	659,818	2,016,779	707,145	3,959,091
Expenditures					
Public Safety - Court System					
Salaries and Related Benefits	152,017	569,595	1,048,884	497,333	2,267,829
Contractual Services					
Evaluation/Testing/Treatment	-	-	714,434	14 101	728,535
Legal and Professional Fees	37,426	6,400	58,906	90,556	193,288
Youth Service Bureau/CASA	106,929	-	-	-	106,929
Rent	-	-	29,100	-	29,100
Utilities	23,363	1,558	3,877	-	28,798
Contract Labor	27,029	9,686	-	68,685	105,400
Insurance	78,804	-	-	-	78,804
Other	22,220	1,208	16,762	4,240	44,430
Materials and Supplies	45,352	1,011	5,371	14,535	66,269
Lodging and Registration Fees	52,589	2,245	38,369	2,205	95,408
Capital Outlays	71,941	-	97,726	5,777	175,444
Total Expenditures	617,670	591,703	2,013,429	697,432	3,920,234
Net Change in Fund Balances	(42,321)	68,115	3,350	9,713	38,857
Fund Balances, Beginning of Year	2,467,633	179,228	(10,547)	140,926	2,777,240
Fund Balances, End of Year	$ 2,425,312	$ 247,343	$ (7,197)	$ 150,639	$ 2,816,097

The accompanying notes are an integral part of these financial statements.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

Amounts reported for governmental activities in the statement of activities are different because:		
Net Change in Fund Balances - Total Governmental Funds	$	38,857
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation and amortization expense in the current period.		109,295
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		21,422
Change in Net Position of Governmental Activities	$	169,574

The accompanying notes are an integral part of these financial statements.

Note 1. Summary of Significant Accounting Policies

Reporting Entity

The basic financial statements of the Twenty-Second Judicial District Court (the Court) include the Judicial Expense General Fund, the Non-Support Special Revenue Fund, the Specialty Courts Special Revenue Fund, and the Probation Fee Special Revenue Fund. The Criminal Court Fund is included in the basic financial statements of St. Tammany Parish (the Parish) because the Parish is responsible for any deficiency in the fund.

Basis of Presentation

The accompanying basic financial statements of the Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles.

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the Court. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by the program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as general revenues.

Separate financial statements are provided for the governmental funds.

Fund Financial Statements

The Court 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 court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Court are classified as governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Court or the total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten (10) percent of the corresponding total for all governmental funds.

Note 1. Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)
The Court reports the following major governmental funds:

Judicial Expense Fund
The Judicial Expense Fund of the Court was established under the provisions of Louisiana Legislative Act 553 (the Act) in 1980. The Act specifies that the clerks of courts and the sheriffs of the Parishes of St. Tammany and Washington shall collect a fee, limited by law as to the amount, for each civil suit and criminal case filed within the Court's jurisdiction. The clerks of courts and the sheriffs of the Parishes of St. Tammany and Washington shall place all sums collected or received under this Act in a separate account, to be designated as the Judicial Expense Fund for the Court, in depositories to be designated by the Judges of the Court, en banc. The Judges, en banc, shall have control over the fund and all disbursements made thereafter.

The Judicial Expense Fund is considered the Court's general fund and was established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the Court or the offices of the individual Judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized, or established by law for any of the aforementioned purposes. No salary shall be paid from the Judicial Expense Fund to any of the Judges of the Court, except as may be paid for administering the said funds, and then only after prior legislative approval.

Non-Support Fund
The Non-Support Fund of the Court was established under the provisions of Louisiana Revised Statute (R.S.) 46:236.5, effective January 1, 1989. Under this statute, the Court has implemented an expedited process for the establishment, modification, and enforcement of support obligations by authorizing and directing the Judge presiding over the Family Section (Child Support) of the Court to appoint one or more Hearing Officers, who shall serve at his pleasure, to hear support and support-related matters.

The fund is authorized to assess a fee of five (5) percent on all support obligations made executory on or after January 1, 1989, as a result of a hearing on a rule to enforce support.

Specialty Courts Fund
The Specialty Courts Fund was established in 1999. The Specialty Courts program is designed to be a treatment program for justice involved individuals. The Specialty Courts program provides counseling to participants; however, the participants agree to random drug testing to monitor their use of illegal drugs.

Probation Fee Fund
The Probation Fee Fund was established in 2022 to account for probation fees collected.

Note 1. Summary of Significant Accounting Policies (Continued)

Measurement Focus/Basis of Accounting

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 soon as all eligibility requirements imposed by the provider have been met.

The amounts reflected in the governmental fund financial statements are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to the government-wide financial statements.

The amounts reflected in the governmental fund financial statements use 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 Court 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.

Budget Policies

The Court has adopted annual budgets for its Judicial Expense Fund, Non-Support Fund, Specialty Courts Fund, and Probation Fee Fund on a basis consistent with generally accepted accounting principles for all governmental funds. The budgetary practices include notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption. Any amendment involving increases in expenditures must be approved by the Court. Budgeted amounts in the accompanying financial statements include all amendments. The Court does not use encumbrance accounting. At the end of the fiscal year, unexpended appropriations of these funds automatically lapse.

Cash and Cash Equivalents and Investments

Cash includes all amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At December 31, 2025, the Court did not have any investments.

Note 1. Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents and Investments (Continued)

The Court may invest in United States bonds, treasury notes, repurchase agreements, or certificates and time deposits of state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Capital Assets

All capital assets of the Court are recorded at historical cost and are reported on the government-wide financial statements. Depreciation of all exhaustible capital assets is charged to expense and reported on the statement of activities. In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental funds upon acquisition.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Improvements are capitalized over the remaining useful lives of the related capital assets, as applicable. It is the Court's policy to capitalize fixed assets over $1,000. The following estimated useful lives and methods are used to compute depreciation:

Furniture, Fixtures, and Equipment	3 - 10 Years	Straight-Line
Improvements and Renovations	20 Years	Straight-Line

Depreciation expense amounted to $41,213 for the year ended December 31, 2025.

Right-to-Use Assets

Right-to-use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use lease assets are amortized on a straight-line basis over the life of the related lease. Amortization expense amounted to $24,936 for the year ended December 31, 2025.

Compensated Absences

The Judges of the Court establish vacation policies for their respective employees. All other employees generally earn vacation according to the following length of employment:

One Year of Employment	-	Four Days of Vacation
Two Years of Employment	-	Five Days of Vacation
Three to Five Years of Employment	-	Ten Days of Vacation
Six to Ten Years of Employment	-	Fifteen Days of Vacation
Eleven or More Years of Employment	-	Twenty Days of Vacation

Note 1. Summary of Significant Accounting Policies (Continued)

Compensated Absences (Continued)

The Court allows full-time administrative personnel to carry over up to five days of their unused vacation time. Upon termination, unused vacation time is paid to all employees in good standing with the Court. At December 31, 2025, the Court had accrued compensated absences payable of $77,754, which has been reported on the statement of net position.

Employees are allocated eight days of sick leave in year one of employment, ten days of sick leave in each year thereafter, and are allowed to carry forward unused sick leave days. Upon termination any remaining sick leave is forfeited. In accordance with GASB Statement No. 101, a liability for compensated absences is recognized only when it is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid or settled. Based on a review of historical usage patterns of sick leave, no liability for unused sick leave has been recorded in the financial statements as of December 31, 2025.

Equity Classifications

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation.
2. *Restricted* - Consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

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

1. *Restricted Fund Balance* - Consists of amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors, creditors, or citizens.
2. *Assigned Fund Balance* - Consists of amounts intended to be used by the Court for specific purposes but do not meet the criteria to be classified as restricted or committed.
3. *Unassigned Fund Balance* - Consists of all other amounts not included in spendable classifications.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Court's policy is to apply restricted net position first.

The Court considers restricted fund balances to be spent for governmental expenditures first when both restricted and unrestricted resources are available.

Note 1. Summary of Significant Accounting Policies (Continued)

Interfund Transactions

Permanent re-allocation of resources between funds of the reporting entity is classified as interfund transfers. For the purposes of the statement of activities, all interfund transfers between individual governmental funds have been eliminated.

Use of Estimates

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

New Accounting Pronouncements - Adopted

The Court adopted the following accounting pronouncements during the year ended December 31, 2025:

GASB Statement No. 102, *Certain Risk Disclosures*

The objective of the Statement is to provide users of government financial statements with essential information about risks related to government's vulnerabilities due to certain concentrations or constraints. The adoption of the Statement did not have a material effect on the financial statements.

New Accounting Pronouncements - Upcoming

GASB Statement No. 103, *Financial Reporting Model Improvements*

The objective of the Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

The objective of this Statement is to improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025.

Management is currently evaluating the effects of the new GASB pronouncements scheduled for implementation for the fiscal year ending December 31, 2026.

Note 2. Cash and Cash Equivalents

Cash and cash equivalents (book balances) at December 31, 2025 totaled $2,952,390, which are stated at cost and which approximates market.

Custodial Credit Risk
Custodial credit risk is the risk that, in the event of a bank failure, the Court's deposits may not be recovered. The Court does not have a deposit policy for custodial credit risk. As of December 31, 2025, $2,725,082 of the Court's total bank balance of $2,975,082 was exposed to custodial credit risk. However, these deposits are secured from risk by the pledge of securities owned by the fiscal agent bank.

Under state law, deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The custodial bank must advertise and sell the pledged securities within 10 days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

Note 3. Receivables

The receivables at December 31, 2025 considered to be fully collectable are summarized below:

Class of Receivable	Judicial Expense Fund	Non-Support Fund	Specialty Courts Fund	Probation Fee Fund	Total
Accounts Receivable	$ 54,061	$ -	$ -	$ 56,992	$ 111,053
Intergovernmental					
Grants	13,865	-	266,692	-	280,557
Court Costs and Fees	37,272	109,560	420	50	147,302
Total	$ 107,941	$ 109,560	$ 267,112	$ 57,042	$ 541,655

Note 4. Capital Assets

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated/Amortized				
Computer Equipment	$ 305,510	$ 123,783	$ -	$ 429,293
Office Equipment	106,854	-	-	106,854
Furniture and Fixtures	60,576	51,661	-	112,237
Renovations	60,289	-	-	60,289
Right-to-Use Leased Assets	99,742	-	-	99,742
Total Capital Assets Being Depreciated/Amortized	632,971	175,444	-	808,415
Less Accumulated Depreciation/Amortization for:				
Computer Equipment	(232,210)	(25,031)	-	(257,241)
Office Equipment	(106,858)	-	-	(106,858)
Furniture and Fixtures	(57,730)	(16,182)	-	(73,912)
Renovations	(60,283)	-	-	(60,283)
Right-to-Use Leased Assets	(74,806)	(24,936)	-	(99,742)
Total Accumulated Depreciation Depreciation/Amortization	(531,887)	(66,149)	-	(598,036)
Capital Assets, Net	$ 101,084	$ 109,295	$ -	$ 210,379

Note 5. Restricted Fund Balances/Net Position

The balance of the restricted fund balance/net position accounts of the Court as of December 31, 2025 was as follows:

Restricted for Non-Support Fund	$ 247,343
Restricted for Specialty Courts Fund	-
Total Restricted Fund Balances/Net Position	$ 247,343

At December 31, 2025, the Specialty Courts Fund reported a deficit unassigned fund balance of $7,197. This deficit resulted from expenditures exceeding revenues in prior years. Management intends to eliminate the deficit through transfers from the general fund, as needed, in the subsequent fiscal year.

Note 6. Pension Plans

The employees of the Court participate in the Parochial Employees' Retirement System of Louisiana (the Plan). The Plan is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Contributions to the Plan are made by St. Tammany Parish and the Washington Parish Police Jury. The Court reimburses the Parish and the Police Jury for amounts in excess of what they are required to pay.

Note 7. Compensated Absences

Compensated absences activity for the year ended December 31, 2025 was as follows:

	January 1, 2025	Additions	Deletions	December 31, 2025	Due Within One Year
Compensated Absences	$ 72,536	$ 5,218	$ -	$ 77,754	$ 7,775

Note 8. Commitments

As authorized by R.S. 46:236.5, and as ordered by the Judges of the Court, the Court paid the Twenty-Second Judicial District Court Public Defender's Office $46,800 for the year ended December 31, 2025.

Note 9. Risk Management

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

Note 10. Interfund Accounts and Transfers

The primary purpose of interfund receivables/payables is to loan monies between funds to cover current expenditures.

REQUIRED SUPPLEMENTARY INFORMATION

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Judicial Expense Fund
For the Year Ended December 31, 2025

	Budgetary Amounts		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Court Revenues				
Court Costs	$ 79,000	$ 80,468	$ 80,468	$ -
Civil Cases	147,000	152,241	152,241	-
Bail Bond Fees	165,000	201,675	201,675	-
Judicial Fees				
Probation Fees	-	-	-	-
Court Ordered Payments	-	500	500	-
Other Revenues				
State Grants	84,225	90,185	90,185	-
Other Revenues	100,000	29,256	29,256	-
Interest Earned	1,300	1,205	1,205	-
Total Revenues	576,525	555,530	555,530	-
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	103,000	152,017	152,017	-
Contractual Services				
Legal and Professional Fees	45,500	37,426	37,426	-
Youth Service Bureau/CASA	109,225	106,929	106,929	-
Rent	-	-	-	-
Utilities	30,000	23,363	23,363	-
Contract Labor	350	27,029	27,029	-
Insurance	67,000	78,804	78,804	-
Drug Screens	-	-	-	-
Court Reporters	-	-	-	-
Other	19,000	22,220	22,220	-
Materials and Supplies	46,250	45,252	45,352	(100)
Lodging and Registration Fees	60,000	52,589	52,589	-
Other	250	100	100	-
Capital Outlays	4,000	1,134	1,134	-
Total Expenditures	484,575	546,863	546,963	(100)
Excess (Deficiency) of Revenues Over Expenditures	91,950	8,667	8,567	(100)
Net Change in Fund Balance	$ 91,950	$ 8,667	8,567	$ (100)
Fund Balance, Beginning of Year			2,467,633	
Fund Balance, End of Year			$ 2,476,200	

The District prepares its adopted budget on a modified cash basis, which differs from Accounting Principles Generally Accepted in the United States of America. The following schedule reconciles the amounts on the above schedule to the amounts presented in the Statement of Revenues, Expenditures, and Changes in Fund Balances (Financial Statements).

Net Change in Fund Balance - Budgetary Basis	$ 8,567
Revenue Adjustment to Other Income	19,819
Expenditure Adjustment to Capital Outlay	(70,807)
Net Change in Fund Balance - GAAP Basis	$ (42,421)

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Non-Support Fund
For the Year Ended December 31, 2025

	Budgetary Amounts		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Judicial Fees				
Court Ordered Payments	$ 630,000	$ 659,624	$ 659,712	$ 88
Other Revenues				
Interest Earned	60	106	106	-
Total Revenues	630,060	659,730	659,818	88
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	563,500	569,595	569,595	-
Contractual Services				
Legal and Professional Fees	10,000	6,400	6,400	-
Utilities	-	1,558	1,558	-
Other	500	1,208	1,208	-
Contract Labor	-	9,686	9,686	-
Materials and Supplies	1,800	1,011	1,011	-
Lodging and Registration Fees	4,000	2,245	2,245	-
Total Expenditures	579,800	591,703	591,703	-
Excess of Revenues Over Expenditures	50,260	68,027	68,115	88
Net Change in Fund Balance	$ 50,260	$ 68,027	68,115	$ 88
Fund Balance, Beginning of Year			179,228	
Fund Balance, End of Year			$ 247,343	

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Specialty Courts Fund
For the Year Ended December 31, 2025

	Budgetary Amounts		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Court Revenues				
Court Costs	$ 3,800	$ 3,215	$ 3,215	$ -
Other Revenues				
Federal Grants	60,000	52,890	386,132	333,242
State Grants	1,650,000	1,683,944	1,370,983	(312,961)
Other Revenues	178,000	256,192	256,266	74
Interest Earned	150	183	183	-
Total Revenues	1,891,950	1,996,424	2,016,779	20,355
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	1,065,000	1,048,884	1,048,884	-
Contractual Services				
Evaluation/Testing/Treatment	679,120	694,690	714,434	(19,744)
Legal and Professional Fees	62,000	58,100	58,906	(806)
Rent	29,100	29,100	29,100	-
Utilities	3,780	3,900	3,877	23
Contract Labor	-	-	-	-
Other	9,000	16,846	16,762	84
Materials and Supplies	9,000	5,380	5,371	9
Lodging and Registration Fees	27,000	38,400	38,369	31
Capital Outlays	4,000	97,726	97,726	-
Total Expenditures	1,888,000	1,993,026	2,013,429	(20,403)
Excess of Revenues Over Expenditures	3,950	3,398	3,350	(48)
Net Change in Fund Balance	$ 3,950	$ 3,398	3,350	$ (48)
Fund Balance, Beginning of Year			(10,547)	
Fund Balance, End of Year			$ (7,197)	

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - Probation Fee Fund
For the Year Ended December 31, 2025

	Budgetary Amounts		Actual - Budgetary	Variance with Final Budget Favorable
	Original	Final	Basis	(Unfavorable)
Revenues				
Judicial Fees				
Probation Fees	$ 615,000	$ 650,070	$ 650,070	$ -
Other Revenues	-	56,992	56,992	-
Interest Earned	-	83	83	-
Total Revenues	615,000	707,145	707,145	-
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	400,000	497,333	497,333	-
Contractual Services				
Evaluation/Testing/Treatment	9,700	14,101	14,101	-
Legal and Professional Fees	80,750	90,556	90,556	-
Rent	200	-	-	-
Utilities	1,600	-	-	-
Contract Labor	81,450	68,685	68,685	-
Other	2,000	4,240	4,240	-
Materials and Supplies	7,500	14,535	14,535	-
Lodging and Registration Fees	7,000	2,205	2,205	-
Capital Outlays	6,500	5,777	5,777	-
Total Expenditures	596,700	697,432	697,432	-
Excess of Revenues Over Expenditures	18,300	9,713	9,713	-
Net Change in Fund Balance	$ 18,300	$ 9,713	9,713	$ -
Fund Balance, Beginning of Year			140,926	
Fund Balance, End of Year			$ 150,639	

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

Agency Head
District A - Honorable Alan M. Black

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	$6,927
Automobile Allowance	
Per Diem	$590
Reimbursements	$0
Travel	
Registration Fees	
Cell Phone	$1,633
Dues	$100
Conference Travel	$344
Continuing Professional Education Fees	
Lodging	$2,125
Other Expenses	$42
Special Meals	

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedules of Compensation, Benefits, and Other Payments
to Agency Heads (Continued)
For the Year Ended December 31, 2025

Agency Head
District B - Honorable Tara F. Zeller

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	
Automobile Allowance	$2,283
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,632
Dues	
Conference Travel	
Continuing Professional Education Fees	
Lodging	
Other Expenses	
Special Meals	

See independent auditor's report.

Agency Head
District C - Honorable Richard A. Swartz, Jr.

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	$3,844
Automobile Allowance	
Per Diem	$832
Reimbursements	
Travel	
Registration Fees	$795
Cell Phone	$1,226
Dues	$60
Conference Travel	$1,130
Continuing Professional Education Fees	
Lodging	$1,860
Other Expenses	$31
Special Meals	

Agency Head
District D - Honorable John A. Keller

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	
Automobile Allowance	
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,144
Dues	$160
Conference Travel	
Continuing Professional Education Fees	
Lodging	$2,518
Other Expenses	
Special Meals	

See independent auditor's report.

Agency Head
District E - Honorable William H. Burris

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	$317
Automobile Allowance	
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,664
Dues	$160
Conference Travel	$984
Continuing Professional Education Fees	
Lodging	$504
Other Expenses	$965
Special Meals	

See independent auditor's report.

Agency Head
District F - Honorable Vincent J. Lobello

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	$1,664
Automobile Allowance	
Per Diem	$1,338
Reimbursements	
Travel	
Registration Fees	$2,095
Cell Phone	$1,775
Dues	$220
Conference Travel	$3,404
Continuing Professional Education Fees	
Lodging	$1,884
Other Expenses	
Special Meals	

See independent auditor's report.

Agency Head
District G - Honorable Scott C. Gardner

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	
Automobile Allowance	
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,776
Dues	
Conference Travel	
Continuing Professional Education Fees	
Lodging	
Other Expenses	
Special Meals	

See independent auditor's report.

Agency Head
District H - Honorable Alan A. Zaunbrecher, Chief Judge

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	
Automobile Allowance	
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,144
Dues	
Conference Travel	
Continuing Professional Education Fees	
Lodging	
Other Expenses	
Special Meals	

See independent auditor's report.

Agency Head
District I - Honorable Reginald T. Badeaux, III

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	
Automobile Allowance	
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,624
Dues	
Conference Travel	
Continuing Professional Education Fees	
Lodging	
Other Expenses	$281
Special Meals	

See independent auditor's report.

Agency Head
District J - Honorable Ellen M. Creel

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	$7,511
Automobile Allowance	
Per Diem	$137
Reimbursements	
Travel	
Registration Fees	$2,953
Cell Phone	$625
Dues	$100
Conference Travel	$295
Continuing Professional Education Fees	
Lodging	$1,425
Other Expenses	$22
Special Meals	

See independent auditor's report.

Agency Head
District K - Honorable Patrice W. Oppenheim

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	
Automobile Allowance	$6,369
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,144
Dues	$525
Conference Travel	
Continuing Professional Education Fees	
Lodging	
Other Expenses	
Special Meals	

See independent auditor's report.

Agency Head
District L - Honorable Dawn Amacker

Purpose	Amount Paid by the Court
Salary	
Benefits - Insurance	
Benefits - Retirement	
Benefits - Other	
Mileage	
Automobile Allowance	$4,126
Per Diem	
Reimbursements	
Travel	
Registration Fees	
Cell Phone	$1,665
Dues	$780
Conference Travel	
Continuing Professional Education Fees	
Lodging	
Other Expenses	$100
Special Meals	

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Judicial Expense Fund - Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2025 and December 31, 2025

	First Six-Month Period Ended 6/30/2025	Second Six-Month Period Ended 12/31/2025
Receipts from:		
St. Tammany Parish Clerk of Court, Civil Fees	$ 66,800	$ 65,265
Washington Parish Clerk of Court, Civil Fees	10,620	9,555
St. Tammany Parish Sheriff's Office, Bail Bond Fees	100,314	101,361
Probation	500	-
St. Tammany Parish Sheriff's Office, Criminal Fines	30,293	34,751
Washington Parish Sheriff's Office, Criminal Fines	220	250
Subtotal Receipts	$ 208,747	$ 211,182
Ending Balance of Amounts Assessed but not Received	$ -	$ -

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Non-Support Fund - Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2025 and December 31, 2025

	First Six-Month Period Ended 6/30/2025	Second Six-Month Period Ended 12/31/2025
Receipts from:		
Louisiana Department of Social Services, Civil Fees	$ 327,728	$ 331,984
Subtotal Receipts	$ 327,728	$ 331,984
Ending Balance of Amounts Assessed but not Received	$ -	$ -

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Probation Fee Fund - Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2025 and December 31, 2025

	First Six-Month Period Ended 6/30/2025	Second Six-Month Period Ended 12/31/2025
Receipts from:		
Washington Parish Sheriff's Office	$ 64	$ 211
Probation Fees (DPS&C, Money Order Collections)	323,062	326,732
Subtotal Receipts	$ 323,126	$ 326,943
Ending Balance of Amounts Assessed but not Received	$ -	$ -

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Specialty Courts Fund - Cash Basis Presentation
For the Six-Month Periods Ended June 30, 2025 and December 31, 2025

	First Six-Month Period Ended 6/30/2025	Second Six-Month Period Ended 12/31/2025
Receipts from:		
St. Tammany Parish Sheriff's Office, Criminal Court Costs	$ 1,615	$ 1,745
Subtotal Receipts	$ 1,615	$ 1,745
Ending Balance of Amounts Assessed but not Received	$ -	$ -

See independent auditor's report.

TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of FINS Assistance Program Funds -
Revenue and Expenditure Activity
For the Period January 1, 2025 to December 31, 2025

Revenues	$	90,185
Expenditures		91,975
Excess of Expenditures Over Revenues	$	(1,790)

See independent auditor's report.

MAULDIN & JENKINS

CPAs & ADVISORS

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*

Independent Auditor's Report

To the Chief Judge and Judges
of the Twenty-Second Judicial District Court
Washington, St. Tammany Parishes, Louisiana

We have audited, 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, the financial statements of the governmental activities and each major fund of the Twenty-Second Judicial District Court (the Court), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements, and have issued our report thereon dated June 10, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

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

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

Mauldin & Jenkins, LLC

Covington, LA
June 10, 2026

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

1.	Type of auditor's report	Unmodified
2.	Internal control over financial reporting	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified not considered to be material weaknesses?	None Reported
	c. Noncompliance material to the financial statements noted?	No

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

MAULDIN & JENKINS
CPAs & ADVISORS

AGREED-UPON PROCEDURES REPORT
Twenty-Second Judicial District Court

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2025 - December 31, 2025

To the Chief Judge and Judges of the
Twenty-Second Judicial District Court
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Twenty-Second Judicial District Court's (the Court) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2025 through December 31, 2025. Twenty-Second Judicial District Court's management is responsible for those C/C areas identified in the SAUPs.

The Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year January 1, 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 results are as follows:

1) Written Policies and Procedures

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

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

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

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

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

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

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

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

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

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

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

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

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

Results: No exceptions were found as a result of these procedures.

2) Board or Finance Committee

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

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

ii. For those entities reporting on the governmental accounting model, review the minutes from all regularly scheduled board/finance committee meetings held during the fiscal year and observe whether the minutes 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 found as a result of these procedures.

3) Bank Reconciliations

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

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

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

4) Collections (excluding electronic funds transfers)

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

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

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

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

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

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

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

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

   i. Observe that receipts are sequentially pre-numbered.

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

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

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

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

Results: No exceptions were found as a result of these procedures.

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

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

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

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

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

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

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

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

   [Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]

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

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

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

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

   Results: No exceptions were found as a result of these procedures.

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

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

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

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

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

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

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

<u>Results</u>: No exceptions were found as a result of these procedures.

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

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

For each of the 5 reimbursements selected:

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

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 found as a result of these procedures.

8) Contracts

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

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

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

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

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

Results: No exceptions were found as a result of these procedures.

9) Payroll and Personnel

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

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

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

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

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

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

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

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

   Results: No exceptions were found as a result of these procedures.

10) Ethics

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

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

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

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

   Results: No exceptions were found as a result of these procedures.

11) Debt Service

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

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

Results: No exceptions were found as a result of these procedures.

12) Fraud Notice

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

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

Results: No exceptions were found as a result of these procedures.

13) Information Technology Disaster Recovery/Business Continuity

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

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

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

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

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

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

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

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

14) Prevention of Sexual Harassment

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

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

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

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

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

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

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

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

Results: No exceptions were found as a result of these procedures

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

We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, 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.

Mauldin & Jenkins, LLC

MAULDIN & JENKINS, LLC

Covington, LA
June 10, 2026