

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

Annual Financial Statements

December 31, 2024



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## **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, 2024, 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, 2024, 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 22 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, schedule of FINS assistance program funds, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of compensation, benefits, and other payments to agency heads, justice system funding schedules, schedule of FINS assistance program funds, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2025 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.



A Professional Accounting Corporation

Covington, LA  
June 23, 2025

**BASIC FINANCIAL STATEMENTS**  
**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**TWENTY-SECOND JUDICIAL DISTRICT COURT  
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA  
Statement of Net Position  
December 31, 2024**

	<b>Governmental Activities</b>
<hr/>	
<b>Assets</b>	
Cash and Cash Equivalents	\$ 2,707,399
Receivables	562,980
Capital Assets, Net	<u>101,084</u>
<b>Total Assets</b>	<u>3,371,463</u>
<b>Liabilities</b>	
Accounts Payable	486,657
Unearned Revenue	6,482
Compensated Absences	72,536
Lease Obligation, Current Portion	<u>26,640</u>
<b>Total Liabilities</b>	<u>592,315</u>
<b>Net Position</b>	
Net Investment in Capital Assets	74,444
Restricted	179,228
Unrestricted	<u>2,525,476</u>
<b>Total Net Position</b>	<u><u>\$ 2,779,148</u></u>

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, 2024**

	<b>Governmental Activities</b>
<b>Program Expenses</b>	
Public Safety - Court System	
Salaries and Related Benefits	\$ 2,256,878
Contractual Services	1,352,515
Materials and Supplies	89,560
Depreciation and Amortization	56,037
Lodging and Registration Fees	81,091
	<hr/>
<b>Total Program Expenses</b>	<b>3,836,081</b>
	<hr/>
<b>Program Revenues</b>	
Operating Grants and Contributions	2,025,883
	<hr/>
<b>Net Program Expenses</b>	<b>1,810,198</b>
	<hr/>
<b>General Revenues</b>	
Judicial Fees (Excluding Drug Screen Fees)	1,221,551
Court Revenues	385,971
Other	172,652
Interest Income	1,483
	<hr/>
<b>Total General Revenues</b>	<b>1,781,657</b>
	<hr/>
<b>Change in Net Position</b>	<b>(28,541)</b>
	<hr/>
<b>Net Position, Beginning of Year</b>	<b>2,807,689</b>
	<hr/>
<b>Net Position, End of Year</b>	<b>\$ 2,779,148</b>
	<hr/>

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, 2024**

	<b>General Fund</b>	<b>Special Revenue Funds</b>			<b>Total</b>
	<b>Judicial Expense Fund</b>	<b>Non- Support Fund</b>	<b>Specialty Courts Fund</b>	<b>Probation Fee Fund</b>	<b>Governmental Funds</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 2,373,896	\$ 167,190	\$ 94,490	\$ 71,823	\$ 2,707,399
Receivables	141,365	59,703	248,122	113,790	562,980
Due from Other Court Funds	3,616	-	-	-	3,616
<b>Total Assets</b>	<b>\$ 2,518,877</b>	<b>\$ 226,893</b>	<b>\$ 342,612</b>	<b>\$ 185,613</b>	<b>\$ 3,273,995</b>
<b>Liabilities</b>					
Accounts Payable	\$ 51,244	\$ 47,665	\$ 343,061	\$ 44,687	\$ 486,657
Unearned Revenue	-	-	6,482	-	6,482
Due to Other Court Funds	-	-	3,616	-	3,616
<b>Total Liabilities</b>	<b>51,244</b>	<b>47,665</b>	<b>353,159</b>	<b>44,687</b>	<b>496,755</b>
<b>Fund Balances</b>					
Restricted	-	179,228	-	-	179,228
Assigned	-	-	-	140,926	140,926
Unassigned	2,467,633	-	(10,547)	-	2,457,086
<b>Total Fund Balances</b>	<b>2,467,633</b>	<b>179,228</b>	<b>(10,547)</b>	<b>140,926</b>	<b>2,777,240</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,518,877</b>	<b>\$ 226,893</b>	<b>\$ 342,612</b>	<b>\$ 185,613</b>	

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.	101,084
Long-term liabilities, like lease obligation and compensated absences, are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Lease Obligation	(26,640)
Compensated Absences	(72,536)
<b>Net Position of Governmental Activities</b>	<b>\$ 2,779,148</b>

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, 2024**

	<u>General Fund</u>	<u>Special Revenue Funds</u>			
	<u>Judicial Expense Fund</u>	<u>Non- Support Fund</u>	<u>Specialty Courts Fund</u>	<u>Probation Fee Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>					
Court Revenues					
Court Costs	\$ 76,699	\$ -	\$ 3,525	\$ -	\$ 80,224
Civil Cases	142,689	-	-	-	142,689
Bail Bond Fees	163,058	-	-	-	163,058
Judicial Fees					
Probation Fees	-	-	-	584,765	584,765
Court Ordered Payments	600	636,186	-	-	636,786
Other Revenues					
Federal Grants	-	-	762,165	-	762,165
State Grants	76,743	-	1,186,988	-	1,263,731
Other Revenues	37,144	-	21,705	113,790	172,639
Interest Earned	1,223	70	95	95	1,483
<b>Total Revenues</b>	<b>498,156</b>	<b>636,256</b>	<b>1,974,478</b>	<b>698,650</b>	<b>3,807,540</b>
<b>Expenditures</b>					
Public Safety - Court System					
Salaries and Related Benefits	144,199	544,227	1,093,835	474,529	2,256,790
Contractual Services					
Evaluation/Testing/Treatment	-	-	657,442	7,100	664,542
Legal and Professional Fees	58,443	9,000	62,000	83,954	213,397
Youth Service Bureau/CASA	102,482	-	-	-	102,482
Rent	-	-	39,650	-	39,650
Utilities	30,686	-	3,747	1,669	36,102
Contract Labor	27,828	-	57,583	86,823	172,234
Insurance	74,421	-	-	-	74,421
Other	28,224	1,356	36,092	3,041	68,713
Materials and Supplies	71,914	957	8,524	8,165	89,560
Lodging and Registration Fees	46,019	1,590	27,121	6,361	81,091
Other	6,445	-	-	-	6,445
Capital Outlays	7,289	-	3,552	31,167	42,008
<b>Total Expenditures</b>	<b>597,950</b>	<b>557,130</b>	<b>1,989,546</b>	<b>702,809</b>	<b>3,847,435</b>
<b>Net Change in Fund Balances</b>	<b>(99,794)</b>	<b>79,126</b>	<b>(15,068)</b>	<b>(4,159)</b>	<b>(39,895)</b>
<b>Fund Balances, Beginning of Year</b>	<b>2,567,427</b>	<b>100,102</b>	<b>4,521</b>	<b>145,085</b>	<b>2,817,135</b>
<b>Fund Balances, End of Year</b>	<b>\$ 2,467,633</b>	<b>\$ 179,228</b>	<b>\$ (10,547)</b>	<b>\$ 140,926</b>	<b>\$ 2,777,240</b>

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, 2024**

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Amounts reported for governmental activities in the statement of activities  
are different because:

Net Change in Fund Balances - Total Governmental Funds	\$ (39,895)
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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 depreciation and amortization expense exceeded capital outlay in the current period.	(14,029)
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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.	<u>25,383</u>
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<b>Change in Net Position of Governmental Activities</b>	<b><u><u>\$ (28,541)</u></u></b>
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The accompanying notes are an integral part of these financial statements.

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

**Notes to Financial Statements**

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**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.

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

**Notes to Financial Statements**

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**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.

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

**Notes to Financial Statements**

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**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, 2024, the Court did not have any investments.



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

**Notes to Financial Statements**

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**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 \$31,102 for the year ended December 31, 2024.

**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, 2024.

**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

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

**Notes to Financial Statements**

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**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, 2024, the Court had accrued compensated absences payable of \$72,536, 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, 2024.

**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.

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

**Notes to Financial Statements**

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**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, 2024:

**GASB Statement No. 100, *Accounting Changes and Error Corrections***

The primary objective of the Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections. The adoption of the Statement did not have an effect on the financial statements.

**GASB Statement No. 101, *Compensated Absences***

The Statement updates the recognition and measurement guidance for compensated absences. The adoption of the Statement did not have a material effect on the financial statements.

**New Accounting Pronouncements - Upcoming**

**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 Statement is effective for fiscal years beginning after June 15, 2024.

**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.

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

**Notes to Financial Statements**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**New Accounting Pronouncements - Upcoming (Continued)**

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

The objective of the Statement is to provide users of government financial statements with essential information about certain types of capital assets. The Statement is 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, 2025.

**Note 2. Cash and Cash Equivalents**

Cash and cash equivalents (book balances) at December 31, 2024 totaled \$2,707,399, 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, 2024, \$2,532,122 of the Court's total bank balance of \$2,782,122 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.

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

**Notes to Financial Statements**

**Note 3. Receivables**

The receivables at December 31, 2024 considered to be fully collectable are summarized below:

<b>Class of Receivable</b>	<b>Judicial Expense Fund</b>	<b>Non-Support Fund</b>	<b>Specialty Courts Fund</b>	<b>Probation Fee Fund</b>	<b>Total</b>
Accounts Receivable	\$ 93,986	\$ -	\$ -	\$ 113,790	\$ 207,776
Intergovernmental					
Grants	13,865	-	247,722	-	261,587
Court Costs and Fees	33,514	59,703	400	-	93,617
<b>Total</b>	<b>\$ 141,365</b>	<b>\$ 59,703</b>	<b>\$ 248,122</b>	<b>\$ 113,790</b>	<b>\$ 562,980</b>

**Note 4. Capital Assets**

Capital asset activity for the year ended December 31, 2024 was as followed:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Capital Assets Being Depreciated/Amortized</b>				
Computer Equipment	\$ 263,501	\$ 42,009	\$ -	\$ 305,510
Office Equipment	103,538	3,316	-	106,854
Furniture and Fixtures	63,892	-	(3,316)	60,576
Renovations	60,289	-	-	60,289
Right-to-Use Leased Assets	99,742	-	-	99,742
<b>Total Capital Assets Being Depreciated/Amortized</b>	<b>590,962</b>	<b>45,325</b>	<b>(3,316)</b>	<b>632,971</b>
<b>Less Accumulated Depreciation/Amortization for:</b>				
Computer Equipment	(204,376)	(27,834)	-	(232,210)
Office Equipment	(106,858)	-	-	(106,858)
Furniture and Fixtures	(54,462)	(3,268)	-	(57,730)
Renovations	(60,283)	-	-	(60,283)
Right-to-Use Leased Assets	(49,871)	(24,935)	-	(74,806)
<b>Total Accumulated Depreciation Depreciation/Amortization</b>	<b>(475,850)</b>	<b>(56,037)</b>	<b>-</b>	<b>(531,887)</b>
<b>Capital Assets, Net</b>	<b>\$ 115,112</b>	<b>\$ (10,712)</b>	<b>\$ (3,316)</b>	<b>\$ 101,084</b>

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

**Notes to Financial Statements**

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**Note 5. Restricted Fund Balances/Net Position**

The balance of the restricted fund balance/net position accounts of the Court as of December 31, 2024 was as followed:

Restricted for Non-Support Fund	\$ 179,228
Restricted for Specialty Courts Fund	<u>-</u>
<b>Total Restricted Fund Balances/Net Position</b>	<b><u>\$ 179,228</u></b>

At December 31, 2024, the Specialty Courts Fund reported a deficit unassigned fund balance of \$10,547. This deficit resulted from expenditures exceeding revenues by \$15,068, due to unforeseen reductions in federal grant revenues. Management intends to eliminate the deficit through transfers from the general fund, as needed, in the subsequent fiscal year.

**Note 6. Leases**

The Court as a lessee, has entered into a lease agreement for office equipment. The future minimum lease payments for these leases are as follows:

<b>Year Ending December 31,</b>	<b>Principal</b>	<b>Interest</b>
2025	<u>\$ 26,640</u>	<u>\$ 552</u>
<b>Total</b>	<b><u>\$ 26,640</u></b>	<b><u>\$ 552</u></b>

**Note 7. 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.

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

**Notes to Financial Statements**

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**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 \$58,000 for the year ended December 31, 2024. The annual payment for the year ending December 31, 2025 will be \$46,800. These payments shall continue until modified by the Judges of the Court.

**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, 2024**

	<b>Budgetary Amounts</b>		<b>Actual - Budgetary Basis</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Court Revenues				
Court Costs	\$ 75,000	\$ 76,699	\$ 76,699	\$ -
Civil Cases	155,000	142,689	142,689	-
Bail Bond Fees	145,000	163,058	163,058	-
Judicial Fees				
Probation Fees	-	-	-	-
Court Ordered Payments	5,000	600	600	-
Other Revenues				
State Grants	69,262	76,744	76,743	(1)
Other Revenues	150,000	37,144	37,144	-
Interest Earned	5,000	1,223	1,223	-
<b>Total Revenues</b>	<b>604,262</b>	<b>498,157</b>	<b>498,156</b>	<b>(1)</b>
<b>Expenditures</b>				
Public Safety - Court System				
Salaries and Related Benefits	182,000	144,199	144,199	-
Contractual Services				
Legal and Professional Fees	124,500	58,443	58,443	-
Youth Service Bureau/CASA	94,000	102,482	102,482	-
Rent			-	-
Utilities	30,000	30,680	30,686	(6)
Contract Labor	42,000	27,828	27,828	-
Insurance	67,000	74,421	74,421	-
Drug Screens	-	-	-	-
Court Reporters	5,000	-	-	-
Other	20,000	28,224	28,224	-
Materials and Supplies	68,500	72,340	71,914	426
Lodging and Registration Fees	50,000	46,019	46,019	-
Other	-	6,515	6,445	70
Capital Outlays	20,000	7,289	7,289	-
<b>Total Expenditures</b>	<b>703,000</b>	<b>598,440</b>	<b>597,950</b>	<b>490</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(98,738)</b>	<b>(100,283)</b>	<b>(99,794)</b>	<b>489</b>
<b>Net Change in Fund Balance</b>	<b>\$ (98,738)</b>	<b>\$ (100,283)</b>	<b>(99,794)</b>	<b>\$ 489</b>
<b>Fund Balance, Beginning of Year</b>			<b>2,567,427</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 2,467,633</b>	

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, 2024**

	<b>Budgetary Amounts</b>		<b>Actual - Budgetary Basis</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Judicial Fees				
Court Ordered Payments	\$ 560,000	\$ 636,186	\$ 636,186	\$ -
Other Revenues				
Interest Earned	40	70	70	-
<b>Total Revenues</b>	<u>560,040</u>	<u>636,256</u>	<u>636,256</u>	<u>-</u>
<b>Expenditures</b>				
Public Safety - Court System				
Salaries and Related Benefits	500,000	544,227	544,227	-
Contractual Services				
Legal and Professional Fees	8,750	9,000	9,000	-
Materials and Supplies	-	957	957	-
Lodging and Registration Fees	-	1,590	1,590	-
Capital Outlays	-	-	-	-
Other	-	1,355	1,356	(1)
<b>Total Expenditures</b>	<u>508,750</u>	<u>557,129</u>	<u>557,130</u>	<u>(1)</u>
<b>Excess of Revenues Over Expenditures</b>	<u>51,290</u>	<u>79,127</u>	<u>79,126</u>	<u>(1)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 51,290</u>	<u>\$ 79,127</u>	<u>79,126</u>	<u>\$ (1)</u>
<b>Fund Balance, Beginning of Year</b>			<u>100,102</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 179,228</u>	

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, 2024**

	<b>Budgetary Amounts</b>		<b>Actual -</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary</b>	<b>Final Budget</b>
			<b>Basis</b>	<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>Revenues</b>				
Court Revenues				
Court Costs	\$ 5,000	\$ 3,525	\$ 3,525	\$ -
Other Revenues				
Federal Grants	590,000	776,976	762,165	(14,811)
State Grants	1,560,000	1,188,519	1,186,988	(1,531)
Other Revenues	25,000	21,718	21,705	(13)
Interest Earned	200	95	95	-
<b>Total Revenues</b>	<b>2,180,200</b>	<b>1,990,833</b>	<b>1,974,478</b>	<b>(16,355)</b>
<b>Expenditures</b>				
Public Safety - Court System				
Salaries and Related Benefits	1,110,200	1,093,835	1,093,835	-
Contractual Services				
Evaluation/Testing/Treatment	755,500	657,442	657,442	-
Legal and Professional Fees	62,000	62,000	62,000	-
Rent	48,000	39,650	39,650	-
Utilities	3,800	3,747	3,747	-
Contract Labor	75,000	57,583	57,583	-
Other	91,150	36,246	36,092	154
Materials and Supplies	10,000	8,524	8,524	-
Lodging and Registration Fees	20,550	27,053	27,121	(68)
Capital Outlays	4,000	3,552	3,552	-
<b>Total Expenditures</b>	<b>2,180,200</b>	<b>1,989,632</b>	<b>1,989,546</b>	<b>86</b>
<b>Excess of Revenues</b>				
<b>Over Expenditures</b>	<b>-</b>	<b>1,201</b>	<b>(15,068)</b>	<b>(16,269)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,201</b>	<b>(15,068)</b>	<b>\$ (16,269)</b>
<b>Fund Balance, Beginning of Year</b>			<b>4,521</b>	
<b>Fund Balance, End of Year</b>			<b>\$ (10,547)</b>	

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, 2024**

	<b>Budgetary Amounts</b>		<b>Actual - Budgetary Basis</b>	<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues</b>				
Judicial Fees				
Probation Fees	\$ 643,750	\$ 584,765	\$ 584,765	\$ -
Reimbursements	-	113,790	113,790	-
Court Ordered Payments	1,000	-	-	-
Other Revenues				
Interest Earned	-	95	95	-
<b>Total Revenues</b>	<b>644,750</b>	<b>698,650</b>	<b>698,650</b>	<b>-</b>
<b>Expenditures</b>				
Public Safety - Court System				
Salaries and Related Benefits	440,000	474,529	474,529	-
Contractual Services				
Evaluation/Testing/Treatment	9,700	7,100	7,100	-
Legal and Professional Fees	8,750	83,954	83,954	-
Rent	200	-	-	-
Utilities	1,300	1,669	1,669	-
Contract Labor	115,000	86,823	86,823	-
Other	4,000	3,041	3,041	-
Materials and Supplies	12,500	8,168	8,165	3
Lodging and Registration Fees	12,000	6,361	6,361	-
Capital Outlays	6,500	31,167	31,167	-
<b>Total Expenditures</b>	<b>609,950</b>	<b>702,812</b>	<b>702,809</b>	<b>3</b>
<b>Excess of Revenues Over Expenditures</b>	<b>34,800</b>	<b>(4,162)</b>	<b>(4,159)</b>	<b>3</b>
<b>Net Change in Fund Balance</b>	<b>\$ 34,800</b>	<b>\$ (4,162)</b>	<b>(4,159)</b>	<b>\$ 3</b>
<b>Fund Balance, Beginning of Year</b>			<b>145,085</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 140,926</b>	

See independent auditor's report.

## **OTHER SUPPLEMENTARY INFORMATION**

**TWENTY-SECOND JUDICIAL DISTRICT COURT  
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA  
Schedules of Compensation, Benefits, and Other Payments  
to Agency Heads  
For the Year Ended December 31, 2024**

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**Agency Head**

District A - Honorable Alan M. Black

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$631
Automobile Allowance	\$0
Per Diem	\$1,475
Reimbursements	\$0
Travel	\$0
Registration Fees	\$2,908
Cell Phone	\$1,503
Dues	\$100
Conference Travel	\$712
Continuing Professional Education Fees	\$0
Lodging	\$1,746
Other Expenses	\$3,175
Special Meals	\$301

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, 2024**

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**Agency Head**

District B - Honorable Tara F. Zeller

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$1,534
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,503
Dues	\$120
Conference Travel	\$712
Continuing Professional Education Fees	\$0
Lodging	\$1,547
Other Expenses	\$3,735
Special Meals	\$301

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, 2024**

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**Agency Head**

District C - Honorable Richard A. Swartz, Jr.

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$4,449
Automobile Allowance	\$0
Per Diem	\$590
Reimbursements	\$0
Travel	\$0
Registration Fees	\$1,995
Cell Phone	\$1,580
Dues	\$0
Conference Travel	\$769
Continuing Professional Education Fees	\$0
Lodging	\$1,279
Other Expenses	\$0
Special Meals	\$301

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, 2024**

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**Agency Head**

District D - Honorable John A. Keller

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$413
Reimbursements	\$0
Travel	\$0
Registration Fees	\$1,200
Cell Phone	\$1,193
Dues	\$100
Conference Travel	\$265
Continuing Professional Education Fees	\$0
Lodging	\$523
Other Expenses	\$0
Special Meals	\$301

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, 2024**

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**Agency Head**

District E - Honorable William H. Burris, Chief Judge

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$2,432
Automobile Allowance	\$0
Per Diem	\$767
Reimbursements	\$76
Travel	\$0
Registration Fees	\$700
Cell Phone	\$1,997
Dues	\$100
Conference Travel	\$410
Continuing Professional Education Fees	\$0
Lodging	\$1,960
Other Expenses	\$88
Special Meals	\$301

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, 2024**

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**Agency Head**

District F - Honorable Vincent J. Lobello

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$239
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$75
Cell Phone	\$2,052
Dues	\$100
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$187
Special Meals	\$301

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, 2024**

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**Agency Head**

District G - Honorable Scott C. Gardner

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$2,052
Dues	\$250
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$91
Special Meals	\$301

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, 2024**

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**Agency Head**

District H - Honorable Alan A. Zaunbrecher

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,193
Dues	\$100
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$301

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, 2024**

---

**Agency Head**

District I - Honorable Reginald T. Badeaux, III

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,654
Dues	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$514
Special Meals	\$301

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, 2024**

---

**Agency Head**

District J - Honorable Ellen M. Creel

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$3,489
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$425
Cell Phone	\$675
Dues	\$100
Conference Travel	\$586
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$46
Special Meals	\$301

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, 2024**

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**Agency Head**

District K - Honorable Patrice W. Oppenheim

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$6,386
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,193
Dues	\$1,090
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$127
Special Meals	\$301

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, 2024**

---

**Agency Head**

District L - Honorable Dawn Amacker

<b>Purpose</b>	<b>Amount Paid by the Court</b>
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$5,131
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,746
Dues	\$1,090
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$93
Special Meals	\$301

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, 2024 and December 31, 2024**

	<b>First Six- Month Period Ended 6/30/2024</b>	<b>Second Six- Month Period Ended 12/31/2024</b>
<b>Receipts from:</b>		
St. Tammany Parish Clerk of Court, Civil Fees	\$ 63,743	\$ 59,461
Washington Parish Clerk of Court, Civil Fees	10,170	9,315
St. Tammany Parish Sheriff's Office, Bail Bond Fees	76,330	86,728
Probation	300	300
St. Tammany Parish Sheriff's Office, Criminal Fines	32,505	31,042
Washington Parish Sheriff's Office, Criminal Fines	180	140
<b>Subtotal Receipts</b>	<b>\$ 183,228</b>	<b>\$ 186,986</b>
<b>Ending Balance of Amounts Assessed but not Received</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2024 and December 31, 2024**

	<b>First Six- Month Period Ended 6/30/2024</b>	<b>Second Six- Month Period Ended 12/31/2024</b>
<b>Receipts from:</b>		
Louisiana Department of Social Services, Civil Fees	\$ 304,187	\$ 332,000
<b>Subtotal Receipts</b>	<u>\$ 304,187</u>	<u>\$ 332,000</u>
<b>Ending Balance of Amounts Assessed but not Received</b>	<u>\$ -</u>	<u>\$ -</u>

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, 2024 and December 31, 2024**

	<b>First Six- Month Period Ended 6/30/2024</b>	<b>Second Six- Month Period Ended 12/31/2024</b>
<b>Receipts from:</b>		
Washington Parish Sheriff's Office	\$ 134	\$ 25
Probation Fees (DPS&C, Money Order Collections)	306,319	278,288
<b>Subtotal Receipts</b>	<b>\$ 306,453</b>	<b>\$ 278,313</b>
<b>Ending Balance of Amounts Assessed but not Received</b>	<b>\$ -</b>	<b>\$ -</b>

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, 2024 and December 31, 2024**

	<b>First Six- Month Period Ended 6/30/2024</b>	<b>Second Six- Month Period Ended 12/31/2024</b>
<b>Receipts from:</b>		
St. Tammany Parish Sheriff's Office, Criminal Court Costs	\$ 1,730	\$ 1,795
<b>Subtotal Receipts</b>	<u>\$ 1,730</u>	<u>\$ 1,795</u>
<b>Ending Balance of Amounts Assessed but not Received</b>	<u>\$ -</u>	<u>\$ -</u>

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, 2024 to December 31, 2024**

<b>Revenues</b>	<b>\$ 76,743</b>
<b>Expenditures</b>	<b><u>77,650</u></b>
<b>Excess of Expenditures Over Revenues</b>	<b><u><u>\$ (907)</u></u></b>

See independent auditor's report.

**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, 2024, 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 23, 2025.

**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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

A handwritten signature in cursive script, appearing to read "LaPorte".

A Professional Accounting Corporation

Covington, LA  
June 23, 2025



**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY UNIFORM GUIDANCE**

Independent Auditor's Report

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

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the Twenty-Second Judicial District Court's (the Court) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Court's major federal programs for the year ended December 31, 2024. The Court's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Twenty-Second Judicial District Court complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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

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

We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Court's compliance with the compliance requirements referred to above.

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Court's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Court's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Report on Internal Control Over Compliance***

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

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script, appearing to read "LaForte".

A Professional Accounting Corporation

Covington, LA  
June 23, 2025

**TWENTY-SECOND JUDICIAL DISTRICT COURT  
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2024**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Expenditures</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
Direct Awards			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	\$ 175,279
Assisted Outpatient Treatment	93.997	N/A	153,010
Passed through the Supreme Court State of Louisiana Office of the Judicial Administration			
Temporary Assistance for Needy Families - Drug Court	93.558		164,256
Temporary Assistance for Needy Families - Family Preservation Court	93.558		126,339
Total TANF			<u>290,595</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>618,884</u>
<b><u>U.S. Department of Transportation</u></b>			
Passed through the Supreme Court State of Louisiana National Priority Safety Programs	20.616		<u>94,198</u>
<b>Total U.S. Department of Transportation</b>			<u>94,198</u>
<b><u>U.S. Department of Justice</u></b>			
Direct Award			
Treatment Court Discretionary Grant Program	16.585		<u>49,083</u>
<b>Total U.S. Department of Justice</b>			<u>49,083</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 762,165</u>

See notes to schedule of expenditures of federal awards.

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

**Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2024**

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**Note 1. General**

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the Twenty-Second Judicial District Court (the Court). The Court's reporting entity is defined in Note 1 to the basic financial statements for the year ended December 31, 2024. All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal assistance passed through other government agencies.

**Note 2. Basis of Accounting**

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting which is described in Note 1 to the Court's basic financial statements for the year ended December 31, 2024.

**Note 3. De Minimis Cost Rate**

The Court has not elected to use the 10% de minimis indirect cost rate as provided for in the Uniform Guidance.

**TWENTY-SECOND JUDICIAL DISTRICT COURT  
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2024**

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**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            |

Federal Awards

- |   |               |
|---|---------------|
| 3. Internal control over major programs   |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses?          | None Reported |
| 4. Type of auditor's report issued on compliance for each major program                   | Unmodified    |
| 5. Audit findings disclosed that are required in accordance with Section 2 CFR 200.516(a) | None          |
| 6. Identification of major programs   |               |

<u>Program Name</u>	<u>Assistance Listing Number</u>
Temporary Assistance for Needy Families (TANF)	93.558
National Priority Safety Programs	20.616

- |   |           |
|---|-----------|
| 7. Dollar threshold used to distinguish between Type A and B programs | \$750,000 |
| 8. Auditee qualified as a low-risk auditee under 2 CFR 200.520?       | No        |

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

None.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None.