

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

Annual Financial Statements

December 31, 2021



Contents

Independent Auditor's Report	1 - 3
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Basic Financial Statements

Government-Wide Financial Statements	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Governmental Funds	
Balance Sheet	8
Statement of Revenues, Expenditures, and Changes in Fund Balances	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	10
Notes to Financial Statements	11 - 20

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Judicial Expense Fund	22
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Non-Support Fund	23
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Specialty Courts Fund	24

Other Supplementary Information

Schedules of Compensation, Benefits, and Other Payments to Agency Heads	26 - 37
Schedules as Required by Act 87 of the 2020 Regular Legislative Session	
Justice System Funding Schedule - Receiving Entity - Judicial Expense Fund - Cash Basis Presentation	38
Justice System Funding Schedule - Collecting/Disbursing Entity - Judicial Expense Fund - Cash Basis Presentation	39
Justice System Funding Schedule - Receiving Entity - Non-Support Fund - Cash Basis Presentation	40
Schedule of FINS Assistance Program Funds - Revenue and Expenditure Activity	41

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	42 - 43
---	---------

Contents (Continued)

Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance	44 - 46
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Schedule of Expenditures of Federal Awards	47
---	-----------

Notes to Schedule of Expenditures of Federal Awards	48
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Schedule of Findings and Questioned Costs	49
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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

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, 2021, 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, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (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 accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission'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 judgement 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 accounting principles generally accepted in the United States of America 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, 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 25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in the appropriate operational, economic, or historical context.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the 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 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 9, 2022 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 9, 2022

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

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Statement of Net Position
December 31, 2021**

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 3,043,352
Receivables	641,450
Capital Assets, Net of Accumulated Depreciation	<u>76,317</u>
Total Assets	<u>3,761,119</u>
Liabilities	
Accounts Payable	433,809
Unearned Revenue	5,298
Compensated Absences	<u>59,188</u>
Total Liabilities	<u>498,295</u>
Net Position	
Net Investment in Capital Assets	76,317
Restricted	68,240
Unrestricted	<u>3,118,267</u>
Total Net Position	<u><u>\$ 3,262,824</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, 2021**

	Governmental Activities
Program Expenses	
Public Safety - Court System	
Salaries and Related Benefits	\$ 2,195,989
Contractual Services	1,374,840
Materials and Supplies	75,624
Depreciation	32,800
Lodging and Registration Fees	57,368
	<hr/>
Total Program Expenses	3,736,621
	<hr/>
Program Revenues	
Operating Grants and Contributions	2,027,773
	<hr/>
Net Program Expenses	1,708,848
	<hr/>
General Revenues	
Judicial Fees (Excluding Drug Screen Fees)	1,176,553
Court Revenues	342,653
Other	195,362
Interest Income	2,180
	<hr/>
Total General Revenues	1,716,748
	<hr/>
Change in Net Position	7,900
	<hr/>
Net Position, Beginning of Year	3,254,924
	<hr/>
Net Position, End of Year	\$ 3,262,824
	<hr/> <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, 2021**

	<u>General Fund</u>	<u>Special Revenue Funds</u>		
	Judicial Expense Fund	Non- Support Fund	Specialty Courts Fund	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 2,864,774	\$ 109,857	\$ 68,721	\$ 3,043,352
Receivables	286,215	46,590	308,645	641,450
Due from Other Court Funds	154,391	-	-	154,391
Total Assets	\$ 3,305,380	\$ 156,447	\$ 377,366	\$ 3,839,193
Liabilities				
Accounts Payable	\$ 127,925	\$ -	\$ 305,884	\$ 433,809
Unearned Revenue	-	-	5,298	5,298
Due to Other Court Funds	-	143,320	11,071	154,391
Total Liabilities	127,925	143,320	322,253	593,498
Fund Balances				
Restricted	-	13,127	55,113	68,240
Unassigned	3,177,455	-	-	3,177,455
Total Fund Balances	3,177,455	13,127	55,113	3,245,695
Total Liabilities and Fund Balances	\$ 3,305,380	\$ 156,447	\$ 377,366	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 76,317

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 (59,188)

Net Position of Governmental Activities **\$ 3,262,824**

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, 2021**

	<u>General Fund</u>	<u>Special Revenue Funds</u>		<u>Total</u>
	<u>Judicial</u>	<u>Non-</u>	<u>Specialty</u>	<u>Governmental</u>
	<u>Expense</u>	<u>Support</u>	<u>Courts</u>	<u>Funds</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
Revenues				
Court Revenues				
Court Costs	\$ 73,696	\$ -	\$ 7,363	\$ 81,059
Civil Cases	114,935	-	-	114,935
Bail Bond Fees	146,659	-	-	146,659
Judicial Fees				
Court Ordered Payments	56,874	545,353	-	602,227
Probation Fees	574,326	-	-	574,326
Other Revenues				
Federal Grants	20,014	-	930,681	950,695
State Grants	162,580	-	914,498	1,077,078
Other Revenues	61,572	1,000	132,790	195,362
Interest Earned	1,777	84	319	2,180
Total Revenues	1,212,433	546,437	1,985,651	3,744,521
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	637,458	541,954	1,018,048	2,197,460
Contractual Services				
Evaluation/Testing/Treatment	-	-	651,977	651,977
Legal and Professional Fees	158,339	-	48,277	206,616
Other	25,413	-	62,759	88,172
Youth Service Bureau/CASA	81,095	-	-	81,095
Rent	4,100	-	40,250	44,350
Utilities	29,677	-	2,322	31,999
Contract Labor	81,668	-	82,760	164,428
Insurance	86,488	-	-	86,488
Drug Screens	8,437	-	-	8,437
Court Reporters	11,278	-	-	11,278
Materials and Supplies	71,989	-	3,637	75,626
Lodging and Registration Fees	49,691	-	7,677	57,368
Capital Outlays	20,994	-	11,623	32,617
Total Expenditures	1,266,627	541,954	1,929,330	3,737,911
Excess (Deficiency) of Revenues Over Expenditures	(54,194)	4,483	56,321	6,610
Other Financing Sources (Uses)				
Transfers In	12,563	8,644	4,585	25,792
Transfers Out	(13,229)	-	(12,563)	(25,792)
Total Other Financing Sources (Uses), Net	(666)	8,644	(7,978)	-
Net Change in Fund Balances	(54,860)	13,127	48,343	6,610
Fund Balances, Beginning of Year	3,232,315	-	6,770	3,239,085
Fund Balances, End of Year	\$ 3,177,455	\$ 13,127	\$ 55,113	\$ 3,245,695

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, 2021**

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

Net Change in Fund Balances - Total Governmental Funds	\$ 6,610
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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 exceeded capital outlays in the current period.

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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:

Change in Compensated Absences	<u>1,471</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 7,900</u></u>
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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

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, and the Specialty Courts 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

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 Twenty-Second Judicial District 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 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 nonviolent offenders of illegal drug possession. The Specialty Courts program provides counseling to participants; however, the participants agree to random drug testing to monitor their use of illegal drugs.

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

Notes to Financial Statements

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, and Specialty Courts 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, 2021, the Court did not have any investments.

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

Notes to Financial Statements

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 \$32,701 for the year ended December 31, 2021.

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	-	One Week of Vacation
Two Years of Employment	-	Two Weeks of Vacation
Five Years of Employment	-	Three Weeks of Vacation
Ten Years of Employment	-	Four Weeks of Vacation

The Court allows full-time administrative personnel to carry over up to five days of their unused vacation time. Employees are allocated ten days of sick leave each year and are allowed to carry forward unused sick leave days. Upon termination, unused vacation time is paid to all employees in good standing with the Court, but any remaining sick leave is forfeited. At December 31, 2021, the Court had accrued compensated absences payable of \$59,188, which has been reported on the statement of net position.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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. *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.

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 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.

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

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Recently Issued Accounting Pronouncements

The GASB issued Statement No. 87, *Leases*. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponing the effective date of GASB 87 to reporting periods beginning after June 15, 2021.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

Note 2. Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2021:

Demand Deposits	<u>\$ 3,043,352</u>
Total Cash	<u>\$ 3,043,352</u>

These deposits are stated at cost, which approximates market.

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

Notes to Financial Statements

Note 2. Cash and Cash Equivalents (Continued)

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, 2021, \$2,885,153 of the Court's total bank balance of \$3,135,153 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, 2021 considered to be fully collectable are summarized below:

Class of Receivable	Judicial Expense Fund	Non-Support Fund	Specialty Courts Fund	Total
Accounts Receivable	\$ 219,108	\$ 1,000	\$ -	\$ 220,108
Intergovernmental				
Grants	30,653	-	308,226	338,879
Court Costs and Fees	36,454	45,590	419	82,463
Total	\$ 286,215	\$ 46,590	\$ 308,645	\$ 641,450

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

Notes to Financial Statements

Note 4. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Being Depreciated				
Computer Equipment	\$ 233,921	\$ 28,217	\$ (14,804)	\$ 247,334
Office Equipment	128,027	-	(14,771)	113,256
Furniture and Fixtures	59,492	4,400	-	63,892
Renovations	60,289	-	-	60,289
Total Capital Assets Being Depreciated	481,729	32,617	(29,575)	484,771
Less Accumulated Depreciation for:				
Computer Equipment	(184,437)	(17,382)	14,707	(187,112)
Office Equipment	(119,492)	(8,539)	14,771	(113,260)
Furniture and Fixtures	(47,047)	(3,766)	-	(50,813)
Renovations	(54,255)	(3,014)	-	(57,269)
Total Accumulated Depreciation	(405,231)	(32,701)	29,478	(408,454)
Capital Assets, Net	\$ 76,498	\$ (84)	\$ (97)	\$ 76,317

Note 5. Restricted Fund Balances/Net Position

The balance of the restricted fund balance/net position accounts of the Court as of December 31, 2021 was as follows:

Restricted for Non-Support Fund	\$ 13,127
Restricted for Specialty Courts Fund	<u>55,113</u>
Total Restricted Fund Balances/Net Position	<u>\$ 68,240</u>

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

Notes to Financial Statements

Note 6. Operating Leases

The Court leases office space and equipment under non-cancelable operating leases. Total costs for such leases were \$50,245 for the year ended December 31, 2021.

The future minimum lease payments for these leases are as follows:

Year Ending December 31,	Amount
2022	<u>\$ 17,550</u>
Total	<u><u>\$ 17,550</u></u>

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.

Note 8. Commitments

As authorized by Louisiana Revised Statute 46:236.5, and as ordered by the Judges of the Court, the Court pays the Twenty-Second Judicial District Court Public Defender's Office \$6,500 per month. 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.

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

Notes to Financial Statements

Note 10. Interfund Accounts and Transfers

The primary purpose of interfund receivables/payables is to loan monies between funds to cover current expenditures. Individual balances due from/to other funds as of December 31, 2021 were as follows:

	Due From	Due To
Judicial Expense Fund		
Non-Support Fund	\$ 143,320	\$ -
Specialty Courts Fund	11,071	-
Non-Support Fund		
Judicial Expense Fund	-	143,320
Specialty Courts Fund		
Judicial Expense Fund	-	11,071
Total All Funds	<u>\$ 154,391</u>	<u>\$ 154,391</u>

Note 11. Risks and Uncertainties

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern", and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Court operates. It is unknown how long these conditions will continue and what the complete financial effect will be to the Court.

Note 12. Excess Expenditures Over Appropriations

For the year ended December 31, 2021, the Specialty Courts Fund's actual expenditures of \$1,929,330 exceeded budgeted expenditures of \$1,924,376 resulting in an unfavorable variance of \$4,954.

**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, 2021

	Budgetary Amounts		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Court Revenues				
Civil Cases	\$ 117,000	\$ 114,935	\$ 114,935	\$ -
Court Costs	73,200	73,700	73,696	(4)
Bail Bond Fees	133,000	146,650	146,659	9
Judicial Fees				
Probation Fees	560,000	574,325	574,326	1
Court Ordered Payments	44,100	56,875	56,874	(1)
Other Revenues				
Federal Grants	-	20,015	20,014	(1)
Other Revenues	61,572	224,152	224,152	-
Interest Earned	7,500	1,775	1,777	2
Total Revenues	996,372	1,212,427	1,212,433	6
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	600,000	637,450	637,458	(8)
Contractual Services				
Legal and Professional Fees	179,700	158,340	158,339	1
Youth Service Bureau/CASA	80,772	82,465	81,095	1,370
Contract Labor	53,000	81,710	81,668	42
Utilities	22,000	29,675	29,677	(2)
Insurance	77,000	86,490	86,488	2
Other	13,200	25,425	25,413	12
Rent	12,000	4,100	4,100	-
Drug Screens	7,600	8,435	8,437	(2)
Court Reporters	13,200	11,280	11,278	2
Materials and Supplies	53,500	72,005	71,989	16
Lodging and Registration Fees	30,000	52,110	49,691	2,419
Capital Outlays	25,000	21,000	20,994	6
Total Expenditures	1,166,972	1,270,485	1,266,627	3,858
Excess (Deficiency) of Revenues Over Expenditures	(170,600)	(58,058)	(54,194)	3,864
Other Financing Sources (Uses)				
Transfers In	-	12,563	12,563	-
Transfers Out	-	(13,230)	(13,229)	1
Total Other Financing Sources (Uses)	-	(667)	(666)	1
Net Change in Fund Balance	\$ (170,600)	\$ (58,725)	(54,860)	\$ 3,865
Fund Balance, Beginning of Year			3,232,315	
Fund Balance, End of Year			\$ 3,177,455	

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, 2021

	Budgetary Amounts		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Judicial Fees				
Court Ordered Payments	\$ 590,000	\$ 545,350	\$ 545,353	\$ 3
Other Revenues				
Other Income	-	-	1,000	1,000
Interest Earned	85	85	84	(1)
Total Revenues	590,085	545,435	546,437	1,002
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	540,000	542,000	541,954	46
Total Expenditures	540,000	542,000	541,954	46
Excess of Revenues Over Expenditures	50,085	3,435	4,483	1,048
Other Financing Sources				
Transfers In	-	8,645	8,644	(1)
Total Other Financing Sources	-	8,645	8,644	(1)
Net Change in Fund Balance	\$ 50,085	\$ 12,080	13,127	\$ 1,047
Fund Balance, Beginning of Year			-	
Fund Balance, End of Year			\$ 13,127	

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, 2021

	Budgetary Amounts		Actual - Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Court Revenues				
Court Costs	\$ 7,000	\$ 7,365	\$ 7,363	\$ (2)
Other Revenues				
State Grants	1,724,000	1,075,722	914,498	(161,224)
Federal Grants	808,000	859,538	930,681	71,143
Other Revenues	-	2,115	132,790	130,675
Interest Earned	900	320	319	(1)
Total Revenues	2,539,900	1,945,060	1,985,651	40,591
Expenditures				
Public Safety - Court System				
Salaries and Related Benefits	1,020,000	1,018,050	1,018,048	2
Contractual Services				
Evaluation/Testing/Treatment	928,000	652,000	651,977	23
Other	185,500	67,980	62,759	5,221
Legal and Professional Fees	55,000	48,280	48,277	3
Rent	52,000	40,250	40,250	-
Contract Labor	105,000	82,760	82,760	-
Utilities	8,000	2,321	2,322	(1)
Materials and Supplies	10,000	5,060	3,637	1,423
Lodging and Registration Fees	65,000	7,675	7,677	(2)
Capital Outlays	-	-	11,623	(11,623)
Total Expenditures	2,428,500	1,924,376	1,929,330	(4,954)
Excess of Revenues Over Expenditures	111,400	20,684	56,321	35,637
Other Financing Sources (Uses)				
Transfers In	-	4,585	4,585	-
Transfers Out	-	(12,563)	(12,563)	-
Total Other Financing Sources (Uses)	-	(7,978)	(7,978)	-
Net Change in Fund Balance	\$ 111,400	\$ 12,706	48,343	\$ 35,637
Fund Balance, Beginning of Year			6,770	
Fund Balance, End of Year			\$ 55,113	

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, 2021**

Agency Head
District A - Honorable Raymond S. Childress

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$161
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,402
Dues	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$797
Special Meals	\$0

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, 2021**

Agency Head
District B - Honorable August J. Hand

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$4,611
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,465
Dues	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$0

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, 2021**

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

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$2,462
Automobile Allowance	\$0
Per Diem	\$708
Reimbursements	\$0
Travel	\$0
Registration Fees	\$1,300
Cell Phone	\$1,405
Dues	\$0
Conference Travel	\$1,022
Continuing Professional Education Fees	\$0
Lodging	\$806
Other Expenses	\$0
Special Meals	\$0

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, 2021**

Agency Head
District D - Honorable John A. Keller

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$0
Per Diem	\$1,475
Reimbursements	\$0
Travel	\$0
Registration Fees	\$2,438
Cell Phone	\$1,970
Dues	\$100
Conference Travel	\$1,428
Continuing Professional Education Fees	\$0
Lodging	\$1,416
Other Expenses	\$0
Special Meals	\$0

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, 2021**

Agency Head
District E - Honorable William H. Burris

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$1,559
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,405
Dues	\$50
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$0

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, 2021**

Agency Head
District F - Honorable Vincent J. Lobello

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$1,333
Automobile Allowance	\$0
Per Diem	\$944
Reimbursements	\$0
Travel	\$0
Registration Fees	\$1,300
Cell Phone	\$1,405
Dues	\$0
Conference Travel	\$2,195
Continuing Professional Education Fees	\$0
Lodging	\$785
Other Expenses	\$175
Special Meals	\$0

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, 2021**

Agency Head
District G - Honorable Scott C. Gardner

Purpose	Amount Paid by the Court
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	\$1,405
Dues	\$300
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$0

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, 2021**

Agency Head
District H - Honorable Alan A. Zaunbrecher

Purpose	Amount Paid by the Court
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	\$1,405
Dues	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$0

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, 2021**

Agency Head

District I - Honorable Reginald T. Badeaux, III, Chief Judge

Purpose	Amount Paid by the Court
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	\$1,604
Dues	\$0
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$0

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, 2021**

Agency Head
District J - Honorable Ellen M. Creel

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$591
Automobile Allowance	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$0
Registration Fees	\$250
Cell Phone	\$1,970
Dues	\$100
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$192
Special Meals	\$0

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, 2021**

Agency Head
District K - Honorable Patrice W. Oppenheim

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$5,350
Per Diem	\$1,416
Reimbursements	\$0
Travel	\$0
Registration Fees	\$35
Cell Phone	\$2,060
Dues	\$995
Conference Travel	\$2,928
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$16

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, 2021**

Agency Head
District L - Honorable Dawn Amacker

Purpose	Amount Paid by the Court
Salary	\$0
Benefits - Insurance	\$0
Benefits - Retirement	\$0
Benefits - Other	\$0
Mileage	\$0
Automobile Allowance	\$4,271
Per Diem	\$0
Reimbursements	\$140
Travel	\$0
Registration Fees	\$0
Cell Phone	\$1,417
Dues	\$930
Conference Travel	\$0
Continuing Professional Education Fees	\$0
Lodging	\$0
Other Expenses	\$0
Special Meals	\$16

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, 2021 and December 31, 2021

	First Six- Month Period Ended 6/30/2021	Second Six- Month Period Ended 12/31/2021
Receipts from:		
St. Tammany Parish Clerk of Court, Civil Fees	\$ 57,930	\$ 40,607
Washington Parish Clerk of Court, Civil Fees	8,325	6,300
St. Tammany Parish Sheriff's Office, Bail Bond Fees	75,921	70,154
St. Tammany Parish Sheriff's Office, Criminal Fines	37,660	37,086
Washington Parish Sheriff's Office, Criminal Fines	1,025	1,890
Subtotal Receipts	\$ 180,861	\$ 156,037
Ending Balance of Amounts Assessed but not Received	\$ -	\$ 31,684

See independent auditor's report.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Justice System Funding Schedule - Collecting/Disbursing 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, 2021 and December 31, 2021**

	First Six- Month Period Ended 6/30/2021	Second Six- Month Period Ended 12/31/2021
Beginning Balance of Amounts Collected	\$ 87,372	\$ 83,457
Add: Collections		
Criminal Court Costs/Fees	5,728	8,951
Probation/Parole/Supervision Fees	320,432	253,895
Interest Earnings on Collected Balances	181	-
Other	33,584	23,290
Subtotal Collections	359,925	286,136
Less: Disbursements To Governments & Nonprofits:		
Youth Service Bureau	9,643	14,104
Less: Amounts Retained by Collecting Agency		
Probation/Parole/Supervision Fees	320,432	253,895
Interest Earnings on Collected Balances	181	-
Other	33,584	23,290
Subtotal Disbursements/Retainage	363,840	291,289
Ending Balance of Amounts Collected but not Disbursed/Retained	\$ 83,457	\$ 78,304
Other Information		
Ending Balance of Total Amounts Assessed but not yet Collected	\$ -	\$ 510
Total Waivers during the Fiscal Period	\$ -	\$ -

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, 2021 and December 31, 2021

	First Six- Month Period Ended 6/30/2021	Second Six- Month Period Ended 12/31/2021
Receipts from:		
Louisiana Department of Social Services, Civil Fees	<u>\$ 277,313</u>	<u>\$ 266,598</u>
Subtotal Receipts	<u>\$ 277,313</u>	<u>\$ 266,598</u>
Ending Balance of Amounts Assessed but not Received	<u>\$ -</u>	<u>\$ 45,545</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, 2021 to December 31, 2021**

Revenues	\$ 61,572
Expenditures	<u>59,969</u>
Excess of Revenues Over Expenditures	<u><u>\$ 1,603</u></u>

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, 2021, 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 9, 2022.

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 Professional Accounting Corporation

Covington, LA
June 9, 2022

**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, 2021. 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, 2021.

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 Example Entity'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 that reads "LaForte".

A Professional Accounting Corporation

Covington, LA
June 9, 2022

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LOUISIANA
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Health and Human Services</u>			
Direct Award			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	\$ 79,983
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	N/A	<u>211,114</u>
			291,097
Assisted Outpatient Treatment	93.997	N/A	195,331
Passed through the Supreme Court State of Louisiana Office of the Judicial Administration			
Temporary Assistance for Needy Families - Drug Court	93.558		187,633
Temporary Assistance for Needy Families - Family Preservation Court	93.558		<u>185,475</u>
			373,108
Total U.S. Department of Health and Human Services			<u>859,536</u>
<u>U.S. Department of Transportation</u>			
Passed through the Supreme Court State of Louisiana Office of the Judicial Administration			
National Priority Safety Programs	20.616		51,453
National Priority Safety Programs	20.616		<u>19,692</u>
			71,145
Total U.S. Department of Transportation			<u>71,145</u>
<u>U.S. Department of Justice</u>			
Passed through the Supreme Court State of Louisiana Coronavirus Emergency Supplemental Funding	16.034		<u>20,014</u>
Total U.S. Department of Justice			<u>20,014</u>
Total Expenditures of Federal Awards			<u>\$ 950,695</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, 2021**

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, 2021. 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, 2021.

Note 3. De Minimis Cost Rate

The Court has not elected to use the 10% de minimis indirect cost rate as provided for in Section 200.414 of 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, 2021**

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 | |

Program Name

Assistance Listing Number

Substance Abuse and Mental Health Services -
Projects of Regional and National Significance

93.243

- | | |
|---|-----------|
| 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? | Yes |

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

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

None.

AGREED-UPON PROCEDURES REPORT

Twenty-Second Judicial District Court
Judicial Expense Fund

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period of January 1, 2021 - July 31, 2021

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 control and compliance (C/C) areas identified by the Louisiana Legislative Auditor's (LLA) Agreed-Upon Procedures (AUPs) in accordance with the authority of Act 774 of the 2014 Regular Legislative Session for the period from January 1, 2021 through July 31, 2021. The Twenty-Second Judicial District Court's management is responsible for those C/C areas identified in the AUPs.

Management of the Twenty-Second Judicial District Court (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 by the LLA's AUPs in accordance with the authority of Act 774 of the 2014 Regular Legislative Session for the period January 1, 2021 to July 31, 2021. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate to meet its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Travel and Travel-Related Expense Reimbursement (excluding card transactions) (follow-up)

1. 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 (to include at least 1 LSBA/Louisiana Judicial College Joint Summer School reimbursement, if any), obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation.

2. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, agree the reimbursement rate to those rates established by the State of Louisiana, the U.S. General Services Administration, or the Judicial Administrator of the Louisiana Supreme Court (for Summer School per diem only).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased (and that the reimbursement is within allowable amounts prescribed by the Judicial Administrator of the Louisiana Supreme Court, if applicable).

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

Ethics (follow-up)

1. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Obtain ethics documentation from management for 5 randomly selected employees, and:
 - a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

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

Sexual Harassment (follow-up)

1. Obtain and inspect the entity's written sexual harassment policies and procedures and observe that they address all requirements of Louisiana Revised Statutes (R.S.) 42:342-344, including agency responsibilities and prohibitions; annual employee training; and annual reporting requirements.
2. Obtain a listing of employees/elected officials/board members employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/elected officials/board members, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/elected official/board member completed at least one hour of sexual harassment training during the calendar year.

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

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe that they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
 - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.

- b) **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.
- c) **Disbursements**, including processing, reviewing, and approving.
- d) **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).
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-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).
- h) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **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 .
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

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

Fraud Notice

1. 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.
2. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

We were engaged by the Twenty-Second Judicial District 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 control and compliance areas identified by the LLA. 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 Twenty-Second Judicial District Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified by the LLA's AUPs in accordance with the authority of Act 774 of the 2014 Regular Legislative Session for the period January 1, 2021 to July 31, 2021, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Covington, Louisiana
June 9, 2022