
23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

FINANCIAL STATEMENTS

DECEMBER 31, 2024

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

FINANCIAL STATEMENTS

DECEMBER 31, 2024

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To the Honorable Judges of the 23RD Judicial District
Gonzales, Louisiana

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the 23RD Judicial District Judicial Expense Fund (the District), a component unit of the Ascension Parish Council as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Auditors' 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison schedules on pages 4-9 and 23-25 be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedules of compensation, benefits and other payments to agency heads and justice system funding schedule- receiving entity are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The schedules of compensation, benefits and other payments to agency heads and justice system funding schedule - receiving entity are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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 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 May 21, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Gonzales, Louisiana
May 21, 2025

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2024

This section of 23RD Judicial District Judicial Expense Fund's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the year ended December 31, 2024. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available). Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total net position of \$1,524,277 increased by 4.1 percent over the course of this year's operations.
- During the year, the District's expenses were \$60,179 less than the \$585,184 generated in charges for court fees, operating grants, and other general revenues.
- The District's expenses increased by \$13,440 or 2.6 percent.
- Current year revenues increased compared to prior year by 8.0 percent to \$585,184.
- The General Fund reported fund balance of \$540,024, an increase of 54,064 or 11.1 percent from last year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts - management's discussion and analysis (this section), the financial statements, required supplementary information, and other supplementary information. The financial statements include two kinds of statements that present different views of the District.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District's government, reporting the District's operations in more detail than the government-wide statements.
 - The governmental fund statements tell how general government services were financed in the short-term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the District's financial statements, including the portion of the District's government they cover and types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2024

Figure A-1

Major Features of the District's Government-wide and Fund Financial Statements

	<u>Government-wide Statements</u>	<u>Governmental Funds</u>
Scope	Entire District government	The activities of the District
Required financial statements	<ul style="list-style-type: none">• Statement of net position• Statement of activities	<ul style="list-style-type: none">• Balance sheet• Statement of revenues, expenditures, and changes in fund balances
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
Type of Inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2024

Government-wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in accordance in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position-the difference between the District's assets and liabilities is one way to measure the District's financial health, or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional nonfinancial factors such as the growth of Ascension Parish.

The government-wide financials of the District include:

- Governmental activities - most of the District's basic services are included here, such as operating activities. Court fees, operating grants, and interest finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular purposes.

The District has only governmental funds as described below:

- Governmental funds-Most of the District's basic services are included in the governmental fund, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2024

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net position. The District's net position increased between fiscal years 2024 and 2023 to \$1,524,27 (See Table A-1)

Table A-1

Statement of Net Position-Governmental Activities

	2024	2023
Cash and other assets	\$ 1,532,634	\$ 1,464,953
Capital assets, net	115,491	99,864
Total assets	1,648,125	1,564,817
Current liabilities	123,848	100,719
Total liabilities	123,848	100,719
 Net investment in capital assets	 99,232	 99,864
Restricted:		
Families in need of services	106,890	115,590
Child support services	778,131	762,684
Unrestricted	540,024	485,960
Total Net Position	\$ 1,524,277	\$ 1,464,098

Net position of the District's governmental activities increased 4.1 percent or \$60,179 during the year. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by enabling legislation or other legal requirements increased from \$485,960 at December 31, 2023, to \$540,024 at the end of the current year end.

Changes in net position. The District's total revenues increased by \$43,224 to \$585,184. (See Table A-2). Approximately 83 percent of the District's revenues comes from charges for services. Another 13 percent is from grants and the remaining is for interest income and miscellaneous income.

The total cost of all programs and services increased by \$13,440. Total current year costs were \$525,005. The District's expenses cover all services performed by its office.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2024

Governmental Activities

Revenues for the District's governmental activities increased 8.4 percent or by \$43,224 and total expenses increased by 2.6 percent to \$525,005 for the year. The revenue generated for 2024 was more than the total cost of operations as depicted in Table A-2.

Table A-2
Changes in District's Net Position

Revenues	2024	2023
Program revenues:		
Charges for services	\$ 485,893	\$ 464,952
Operating grants	78,147	64,872
General revenues:		
Miscellaneous	4,384	1,069
Interest income	16,760	11,067
Total revenues	585,184	541,960
Expenses		
Government	525,005	511,565
Total expenses	525,005	511,565
Change in net position	\$ 60,179	\$ 30,395

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As the District completed this year, its governmental funds reported a fund balance of \$1,425,045, an increase from last year of \$60,811.

General Fund Budgetary Highlights

There were not any amendments to the current year budget.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

MANAGEMENT'S DISCUSSION AND ANALYSIS

DECEMBER 31, 2024

CAPITAL ASSETS

At the end of 2024, the District had \$115,491 net invested in capital assets. (See Table A-3).

Table A-3
District's Capital Assets
(net of depreciation and amortization)

	Governmental Activities	
	2024	2023
Equipment	\$ 44,195	\$ 33,619
Furniture & Fixtures	54,374	66,245
Right to use asset	16,922	-
Total	<u>\$ 115,491</u>	<u>\$ 99,864</u>

This year's major capital assets additions include:

- The JE fund purchased computer equipment totaling \$3,858.
- The FINS program has right to use asset for an office lease.
- Equipment and furniture purchases made by the Child Support fund totaled \$27,409.

This year's disposals include:

- Furniture from division C in the amount of \$8,980 was sold during the year.
- Disposal of furniture that was reimbursed by Supreme Court for the JE fund totaled \$4,108.

LONG-TERM LIABILITIES

In accordance with GASB 87, the District has a lease liability recorded in the amount of \$16,259.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The District is dependent on court costs for 22 percent of its revenues and 61 percent from administrative fees collected from the Department of Social Services for child support services. The economy is not expected to generate any significant increase. The District's future revenues are expected to remain relatively consistent with current years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about the report or need additional financial information, contact Candace Washington at the Judicial Administrative Office, 607 East Worthey Road, Third Floor, Gonzales, LA 70737.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

STATEMENT OF NET POSITION
DECEMBER 31, 2024

ASSETS

Cash	\$ 1,015,661
Certificates of deposit	443,529
Interest receivable	1,171
Receivables from other governments	72,273
Capital assets, net of accumulated depreciation and amortization	115,491
TOTAL ASSETS	<u>\$ 1,648,125</u>

LIABILITIES AND NET POSITION

LIABILITIES

Accounts payable	\$ 24,269
Due to other governments	83,320
Long-term liabilities:	
Due within one year	11,333
Due in more than one year	4,926
TOTAL LIABILITIES	<u>123,848</u>

NET POSITION

Net Investment in capital assets	99,232
Restricted:	
Families in need of services	106,890
Child support services	778,131
Unrestricted	540,024
TOTAL NET POSITION	<u>1,524,277</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 1,648,125</u>

The accompanying notes are an integral part of this financial statement.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024

FUNCTION/PROGRAM	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants	Revenue and Change in Net Position Governmental Unit
Governmental activities:				
General government	\$ 115,261	\$ 131,496	\$ -	\$ 16,235
Families in Need of Service	87,893	-	78,147	(9,746)
Child Support	321,155	354,397	-	33,242
Interest	696	-	-	(696)
Total governmental activities	<u>\$ 525,005</u>	<u>\$ 485,893</u>	<u>\$ 78,147</u>	<u>39,035</u>
General Revenues:				
Interest				16,760
Miscellaneous				<u>4,384</u>
Total general revenues				<u>21,144</u>
Change in net position				60,179
Net position- January 1, 2024				<u>1,464,098</u>
Net position- December 31, 2024				<u>\$ 1,524,277</u>

The accompanying notes are an integral part of this financial statement.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

ASSETS

	<u>General Fund</u>	<u>Families in Need of Service</u>	<u>Child Support</u>	<u>Total Governmental Funds</u>
Cash	\$ 94,555	\$ 114,747	\$ 806,359	\$ 1,015,661
Certificates of deposit	443,529	-	-	443,529
Interest receivable	1,171	-	-	1,171
Receivable from other governments	<u>9,088</u>	<u>-</u>	<u>63,185</u>	<u>72,273</u>
Total assets	<u>\$ 548,343</u>	<u>\$ 114,747</u>	<u>\$ 869,544</u>	<u>\$ 1,532,634</u>

LIABILITIES AND FUND BALANCES

Liabilities				
Accounts payable	\$ 8,319	\$ 3,802	\$ 12,148	\$ 24,269
Due to other governments	<u>-</u>	<u>4,055</u>	<u>79,265</u>	<u>83,320</u>
Total liabilities	<u>8,319</u>	<u>7,857</u>	<u>91,413</u>	<u>107,589</u>
Fund balances				
Unassigned	540,024	-	-	540,024
Restricted:				
Families in need of service	-	106,890	-	106,890
Child support services	<u>-</u>	<u>-</u>	<u>778,131</u>	<u>778,131</u>
Total fund balances	<u>540,024</u>	<u>106,890</u>	<u>778,131</u>	<u>1,425,045</u>
Total liabilities and fund balances	<u>\$ 548,343</u>	<u>\$ 114,747</u>	<u>\$ 869,544</u>	<u>\$ 1,532,634</u>

The accompanying notes are an integral part of this financial statement.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024

Total fund balances- Governmental Funds		\$ 1,425,045
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:		
Cost of capital assets at December 31, 2024	331,415	
Cost of right to use assets at December 31, 2024	22,563	
Less: accumulated depreciation and amortization as of December 31, 2024	<u>(238,487)</u>	115,491
Lease liability		<u>(16,259)</u>
Total net position at December 31, 2024 - Governmental Activities		<u><u>\$ 1,524,277</u></u>

The accompanying notes are an integral part of this financial statement.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES**

YEAR ENDED DECEMBER 31, 2024

	General Fund	Families in Need of Service	Child Support	Total Governmental Funds
<u>REVENUES</u>				
Court fees	\$ 131,496	\$ -	\$ -	\$ 131,496
State grant	-	78,147	-	78,147
Department of Social Services	-	-	354,397	354,397
Miscellaneous	4,384	-	-	4,384
Interest income	14,401	-	2,359	16,760
Total Revenues	150,281	78,147	356,756	585,184
<u>EXPENDITURES</u>				
Current:				
General government	94,609	86,847	313,900	495,356
Capital outlay	3,858	22,563	27,409	53,830
Total Expenditures	98,467	109,410	341,309	549,186
Excess of Revenues over (under) Expenditures	51,814	(31,263)	15,447	35,998
<u>OTHER FINANCING SOURCES</u>				
Proceeds from leases	-	22,563	-	22,563
Proceeds from sale of capital assets	2,250	-	-	2,250
Total Other Financing Sources	2,250	22,563	-	24,813
Net change in fund balances	54,064	(8,700)	15,447	60,811
Fund Balances, January 1, 2024	485,960	115,590	762,684	1,364,234
Fund Balances, December 31, 2024	\$ 540,024	\$ 106,890	\$ 778,131	\$ 1,425,045

The accompanying notes are an integral part of this financial statement.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO CHANGES IN NET POSITION OF
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2024

Net change in fund balances	\$ 60,811
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Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital Assets:

Capital outlay capitalized	53,830
Depreciation and amortization expense for year ended December 31, 2024	(34,300)
The net effect of transactions involving capital assets	(3,903)

Repayments of principal is an expenditure in the governmental funds, but the payment reduced long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded payments.

Proceeds from leases	(22,563)
Principal lease payments	<u>6,304</u>

Change in Net Position- Governmental Activities	<u><u>\$ 60,179</u></u>
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The accompanying notes are an integral part of this financial statement.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

INTRODUCTION

The 23RD Judicial District Judicial Expense Fund was established in 1995 under Act No. 435 which was an amendment to Title 13 of the Louisiana Revised Statutes on 1950. The Expense Fund was established for the purpose of paying expenses for the court deemed necessary by the Judges for efficient operations of the court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

GASB Codification Section 2100, established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The district court judges are independently elected officials. However, the Judicial District is fiscally dependent on the Ascension Parish Council for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the Judicial District is fiscally dependent on the Council, the Judicial District was determined to be a component unit of the Ascension Parish Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Judicial District and do not present information on the Ascension Parish Council, the general government services provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION, BASIS OF ACCOUNTING

BASIS OF PRESENTATION

The accompanying financial statements of the 23rd Judicial District Judicial Expense Fund have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary net activities. Governmental activities generally are financed through charges for court fees, intergovernmental revenues and other nonexchange transactions. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Section N50.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds.

The District reports the following major governmental funds:

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

Families in Need of Services- This special revenue fund is designed to bring together and offer resources and services to help families of juveniles who are at risk of delinquency.

Child Support Fund- The Child Support fund is a special revenue fund that accounts for the proceeds of administrative court fees collected from enforcement of support obligations.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The GWFS are reported using the economic resources measurement focus. The government wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, and donations. Revenues from grants and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

FUND FINANCIAL STATEMENTS (FFS):

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year end. Court fees, grants, administrative fees, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to December 15, the District completes and submits an operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing those expenditures.
2. Formal budgetary integration is employed as a management control device during the year for the General Fund and special revenue funds.
3. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
4. Budgeted amounts are as originally adopted, or as amended by the District. Individual amendments were not material in relation to the original appropriations.
5. All annual appropriations lapse at fiscal yearend.

E. CASH

Cash includes amounts in demand deposits. Under state law, the District may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

F. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Equipment	3-7
Furniture & Fixtures	5-7

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. CERTIFICATES OF DEPOSIT

State statutes authorize the District to invest in any direct obligation of the United States Treasury, other debt secured or guaranteed by the full faith and credit of the United States, certificates of deposit of any bank in Louisiana, mutual funds which are registered with the Securities and Exchange Commission and invest in securities of the U. S. government or its agencies, guaranteed investment contracts issued by banks or insurance companies or investment grade commercial paper of domestic U. S. Corporations.

H. NET POSITION IN THE GOVERNMENT-WIDE FINANCIAL STATEMENTS

For the government-wide statement of net position, the net position amount is classified and displayed in three components:

Net investment in capital assets- consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflow of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.

Restricted net position- net position is considered restricted if its use is constrained to a particular purpose. Restricted net position is restricted assets reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position- consists of all other net position that does not meet the definition of the above two components and is available for general use by the District.

I. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable- represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted- represents balances where constraints have been established by parties outside the District's office or imposed by law through constitutional provisions or enabling legislation.

Committed- represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority.

Assigned- represents balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted or committed.

Unassigned- represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to be specific purposes within the general fund.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. FUND EQUITY OF FUND FINANCIAL STATEMENTS (continued)

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, the District's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for committed, assigned, and unassigned amounts are available, the District's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

J. ESTIMATES

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

K. LEASES

Leases – The district is a lessee under noncancellable lease agreements for office space. In accordance with GASB Statement No. 87, *Leases*, the district recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. Lease liabilities are recorded for lease contracts with an initial individual value that is material to the financial statements and with lease periods greater than one year.

At the commencement of a lease, the district initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The right-to-use asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Right-to-use lease assets useful lives are determined by the length of the lease period and are amortized using the straight-line method. The district has elected to use the same capitalization thresholds for leased assets that it uses for those assets purchased.

Key estimates and judgements include how the district determines the discount rate and lease term it uses to discount the expected lease payments to present value. The district used the market rate of interest at lease inception as the discount rate for leases. Lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease payable are composed of fixed payments as outlined in the lease agreements.

2. CASH

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union or the laws of the United States.

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of December 31, 2024, the District's bank balance was secured from risk by federal deposit insurance and pledged securities and was not exposed to custodial credit risk.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

3. CERTIFICATES OF DEPOSIT

The District holds certificates of deposit at various financial institutions. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. The certificates of deposit have maturities ranging from nine to twelve months. The District's certificates of deposit have a book value of \$443,529 as of December 31, 2024 and were secured by federal deposit insurance and pledged securities and was not exposed to custodial credit risk

4. CAPITAL ASSETS

Capital assets and depreciation/amortization activity as of and for the year ended December 31, 2024, are as follows:

	<u>Equipment</u>	<u>Furniture & Fixtures</u>	<u>Right to use asset</u>	<u>Total</u>
Cost of Capital Assets	\$ 127,611	\$ 185,625	\$ -	\$ 313,236
December 31, 2023				
Additions	22,457	8,810	22,563	53,830
Disposals	-	(13,088)	-	(13,088)
Cost of Capital Assets,				
December 31, 2024	<u>\$ 150,068</u>	<u>\$ 181,347</u>	<u>\$ 22,563</u>	<u>\$ 353,978</u>
Accumulated depreciation and amortization,				
December 31, 2023	\$ 93,992	\$ 119,380	\$ -	\$213,372
Additions	11,881	16,778	5,641	34,300
Disposals	-	(9,185)	-	(9,185)
Accumulated depreciation and amortization,				
December 31, 2023	105,873	126,973	5,641	238,487
Capital Assets, net of accumulated depreciation and amortization,				
December 31, 2024	<u>\$ 44,195</u>	<u>\$ 54,374</u>	<u>\$ 16,922</u>	<u>\$ 115,491</u>

For the year ended December 31, 2024, depreciation expense and amortization was \$ 34,300. Depreciation expense was allocated to general government, families in need of service, and child support in the amounts of \$18,999, \$2,405, and \$7,255; respectively. Amortization expense totaled \$5,641 and is allocated to FINS.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

5. LEASE

The 23rd Judicial District Court Families in Need of Services Program leases office space for \$1,000 per month. The lease was under a month-to-month agreement until June 30, 2024 and then under a non-cancellable lease for a two-year period. The lease agreement qualifies as an other than short-term lease and; therefore, has been recorded at the present value of the future minimum lease payments as of the date of inception. As of December 31, 2024, the value of the lease liability was \$16,259. In determining the present value, a discount rate of 6% was applied. The recorded value of the right to use assets as of the end of the current fiscal year was \$22,563 and the accumulated amortization was \$5,641. The following is a summary of the lease liability transactions for the yearend December 31, 2024:

	<u>Balance at 12/31/2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at 12/31/2024</u>	<u>Due within one year</u>
Lease liability	\$ -	\$ 22,563	\$6,304	\$ 16,259	\$ 11,433

Future principal and interest lease payments at December 31, 2024, are as follows:

<u>Year ending</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 11,333	\$ 667
2026	4,926	74
	<u>\$ 16,259</u>	<u>\$ 741</u>

6. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 21, 2025, and has determined that no events occurred that required disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>REVENUES</u>			
Court fees	\$ 110,000	\$ 110,000	\$ 131,496
Miscellaneous	-	-	4,384
Interest	-	-	14,401
Total Revenues	<u>110,000</u>	<u>110,000</u>	<u>150,281</u>
<u>EXPENDITURES</u>			
Current:			
General government	127,000	127,000	94,609
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>3,858</u>
Total Expenditures	<u>157,000</u>	<u>157,000</u>	<u>98,467</u>
Excess of Revenues (under) over Expenditures	(47,000)	(47,000)	51,814
<u>OTHER FINANCING SOURCES</u>			
Proceeds from capital assets	-	-	2,250
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>2,250</u>
Net changes in fund balance	(47,000)	(47,000)	54,064
Fund Balance, January 1, 2024	<u>476,520</u>	<u>476,520</u>	<u>485,960</u>
Fund Balance, December 31, 2024	<u>\$ 429,520</u>	<u>\$ 429,520</u>	<u>\$ 540,024</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

BUDGETARY COMPARISON SCHEDULE
FAMILIES IN NEED OF SERVICE
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>REVENUES</u>			
State grant	\$ 64,872	\$ 64,872	\$ 78,147
Total Revenues	<u>64,872</u>	<u>64,872</u>	<u>78,147</u>
<u>EXPENDITURES</u>			
Current:			
General government	89,154	89,154	86,847
Capital outlay	<u>2,500</u>	<u>2,500</u>	<u>22,563</u>
Total Expenditures	<u>91,654</u>	<u>91,654</u>	<u>109,410</u>
Excess of Revenues under Expenditures	(26,782)	(26,782)	(31,263)
<u>OTHER FINANCING SOURCES</u>			
Proceeds from leases	<u>-</u>	<u>-</u>	<u>22,563</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>22,563</u>
Net changes in fund balance	(26,782)	(26,782)	(8,700)
Fund Balance, January 1, 2024	<u>123,440</u>	<u>123,440</u>	<u>115,590</u>
Fund Balance, December 31, 2024	<u>\$ 96,658</u>	<u>\$ 96,658</u>	<u>\$ 106,890</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

BUDGETARY COMPARISON SCHEDULE
CHILD SUPPORT FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>REVENUES</u>			
Department of Social Services	\$ 340,000	\$ 340,000	\$ 354,397
Interest	500	500	2,359
Total Revenues	<u>340,500</u>	<u>340,500</u>	<u>356,756</u>
<u>EXPENDITURES</u>			
Current:			
General government	353,500	353,500	313,900
Capital outlay	7,500	7,500	27,409
Total Expenditures	<u>361,000</u>	<u>361,000</u>	<u>341,309</u>
Excess of Revenues (under) over Expenditures	(20,500)	(20,500)	15,447
Fund Balance, January 1, 2024	<u>721,016</u>	<u>721,016</u>	<u>762,684</u>
Fund Balance, December 31, 2024	<u>\$ 700,516</u>	<u>\$ 700,516</u>	<u>\$ 778,131</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEADS
FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Head

Honorable Jason Verdigets, Judge, Division A

Purpose	Amount
Car allowance	\$ 7,200
Dues	956
Per diem	1,632
Registration fees	-
Conference travel	740
Special meals	117
Total	<u>\$ 10,645</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEADS
FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Head

Honorable Cody Martin, Judge, Division B

Purpose	Amount
Car allowance	\$ 7,200
Dues	956
Per diem	2,414
Registration fees	460
Conference travel	-
Special meals	117
Total	<u>\$ 11,147</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEADS
FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Heads:

Honorable Katherine Tess Stromberg, Judge, Division C- Effective 1/1/24 - 1/19/24

Purpose	Amount
Car allowance	\$ 600
Dues	436
Per diem	170
Registration fees	-
Conference travel	-
Special meals	-
Total	<u>\$ 1,206</u>

Honorable John Smith, Judge, Division C- Effective 9/3/24 - 12/31/24

Purpose	Amount
Car allowance	\$ 2,400
Dues	20
Per diem	476
Registration fees	-
Conference travel	-
Special meals	66
Total	<u>\$ 2,962</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEADS
FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Head

Honorable Steven Tureau, Judge, Division D

Purpose	Amount
Car allowance	\$ 7,200
Dues	956
Per diem	1,329
Registration fees	575
Conference travel	1,537
Special meals	117
Total	<u>\$ 11,714</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEADS
FOR THE YEAR ENDED DECEMBER 31, 2024

Agency Head

Honorable Keyojuan Grant Turner, Division E

Purpose	Amount
Car allowance	\$ 5,400
Dues	1,506
Per diem	1,156
Registration fees	625
Conference travel	700
Special meals	117
Total	<u>\$ 9,504</u>

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

JUSTICE SYSTEM FUNDING SCHEDULE- RECEIVING ENTITY

CASH BASIS PRESENTATION

FOR THE YEAR ENDED DECEMBER 31, 2024

	First Six Month Period Ended 6/30/2024	Second Six Month Period Ended 12/31/2024
Receipts from:		
Ascension Parish Clerk of Court, Civil Fees	\$ 42,818	\$ 31,275
Ascension Parish Sheriff, Criminal Court Costs/Fees	18,066	15,669
City of Donaldsonville, Criminal Court Costs/Fees	1,445	1,450
St. James Parish Clerk of Court, Civil Fees	4,560	4,650
St. James Parish Sheriff, Criminal Court Costs/Fees	1,025	3,528
Assumption Parish Clerk of Court, Civil Fees	3,690	3,585
Assumption Parish Sheriff, Criminal Court Costs/Fees	4,327	4,269
Town of Sorrento, Civil Fees	60	45
Total Receipts	<u>\$ 75,991</u>	<u>\$ 64,471</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 8,858</u>



**INDEPENDENT AUDITORS' 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**

To the Honorable Judges of the 23RD Judicial District
Gonzales, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the 23RD Judicial District Judicial Expense Fund, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the 23RD Judicial District Judicial Expense Fund's basic financial statements, and have issued our report thereon dated May 21, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 23RD District Judicial Expense Fund'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 23RD Judicial District Judicial Expense Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the 23RD Judicial District Judicial Expense Fund'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

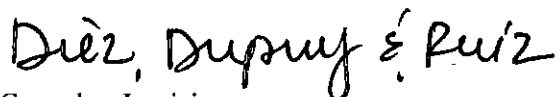
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 23RD Judicial District Judicial Expense Fund'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 statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gonzales, Louisiana

May 21, 2025

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

SCHEDULE OF FINDINGS AND RESPONSES

YEAR ENDED DECEMBER 31, 2024

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on whether the financial statements of the 23RD Judicial District Judicial Expense Fund were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statements are on the Independent Auditors' 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*. No material weaknesses noted.
3. No instances of noncompliance material to the financial statement of 23RD Judicial District Judicial Expense Fund which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

FINDINGS-FINANCIAL STATEMENT AUDIT

None

COMPLIANCE

None

23RD JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2024

FINDINGS- FINANCIAL STATEMENT AUDIT

None

COMPLIANCE

None