

**THIRTY-THIRD JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
Oberlin, Louisiana**

**FINANCIAL REPORT
For the Year Ended December 31, 2021**

*Royce T. Scimemi, CPA, APAC
Oberlin, LA*

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2021

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ACCOUNTANTS' COMPILATION REPORT

Honorable Judge E. David Deshotels, Jr. and
Honorable Judge Judi Abrusley
Thirty-Third Judicial District Court
Oberlin, Louisiana

June 20, 2022

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Thirty-Third Judicial District Court Judicial Expense Fund (the "Court"), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2021, which collectively comprise the Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Court's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the general fund and gaming fund budgetary comparison schedules (on pages 13 and 14), be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis 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 an appropriate operational, economic, or historical context. Such information is the responsibility and representation of management and was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

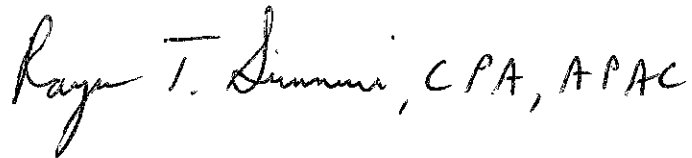
Management has omitted the Management Discussion and Analysis that the Governmental Accounting Standards Board requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting 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 content.

Other Supplementary Information

The schedule of compensation, benefits and other payments to chief executive officer (on page 16) and justice system funding schedule – receiving entity (on page 17) are presented as other supplementary information for purposes of additional analysis and, although not a required part of the basic financial statements, are required by Louisiana Revised Statutes 24:513(A)(3) and 24:515.2, respectively. Such information is the responsibility and representation of management and was subject to our compilation engagement. We have not audited or reviewed the other supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such other information.

We are not independent with respect to the Thirty-Third Judicial District Court Judicial Expense Fund.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana
June 20, 2022



BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

**Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana**

**Statement of Net Position
December 31, 2021**

	<u>Primary Governmental Activities</u>
ASSETS	
Cash	\$ 142,870
Investments	657,830
Receivables	
Court cost revenue receivable	7,512
Gaming revenue receivable	4,115
Interest income receivable	253
Capital assets, net	34,338
<i>Total Assets</i>	<u>846,918</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
<i>Total Deferred Outflows of Resources</i>	<u>--</u>
 LIABILITIES	
Accounts payable	7,661
Payroll liabilities	651
<i>Total Liabilities</i>	<u>8,312</u>
 DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
<i>Total Deferred Inflows of Resources</i>	<u>--</u>
 NET POSITION	
<i>Invested in capital assets, net</i>	34,338
<i>Unrestricted</i>	804,268
<i>Total Net Position</i>	<u>\$ 838,606</u>

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana**

**Statement of Activities
For the Year Ended December 31, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
Primary Government - Governmental Activities:					
Court administration	\$ 161,713	\$ 90,314	\$ 51,438	\$ --	\$ (19,961)
<i>Total Governmental Activities</i>	<u>\$ 161,713</u>	<u>\$ 90,314</u>	<u>\$ 51,438</u>	<u>\$ --</u>	<u>(19,961)</u>
General Revenues:					
					2,051
					750
					<u>2,801</u>
					(17,160)
					855,766
					<u>\$ 838,606</u>

See Accountants' Compilation Report.

FUND FINANCIAL STATEMENTS (FFS)

**Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana**

**Balance Sheet
Governmental Funds
December 31, 2021**

	General Fund	Gaming Fund	Total Governmental Funds
ASSETS			
Cash	\$ 138,504	\$ 4,366	\$ 142,870
Investments	421,678	236,152	657,830
Receivables:			
Court cost revenue receivable	7,512	--	7,512
Gaming revenue receivable	--	4,115	4,115
Interest income receivable	240	13	253
Total Assets	567,934	244,646	812,580
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 567,934	\$ 244,646	\$ 812,580
LIABILITIES			
Accounts payable	\$ 4,146	\$ 3,515	\$ 7,661
Payroll liabilities	651	--	651
Total Liabilities	4,797	3,515	8,312
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	--	--
Total Liabilities and Deferred Inflows of Resources	4,797	3,515	8,312
FUND BALANCE			
Assigned	--	241,131	241,131
Unassigned	563,137	--	563,137
Total Fund Balance	563,137	241,131	804,268
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 567,934	\$ 244,646	\$ 812,580

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana**

**Reconciliation of Governmental Funds Balance Sheet
with Statement of Net Position
December 31, 2021**

Total Fund Balance - Governmental Funds \$ 804,268

Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance. Capital assets consist of:

-- Courtroom Furniture, Fixtures and Equipment	\$	121,124	
Less: Accumulated Depreciation		<u>(86,786)</u>	34,338

Total Net Position - Governmental Funds \$ 838,606

See Accountants' Compilation Report.

Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2021

	<u>General Fund</u>	<u>Gaming Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Court cost revenue	\$ 90,314	\$ --	\$ 90,314
Gaming revenue	--	16,460	16,460
Interest income	1,471	580	2,051
Intergovernmental revenue	34,978	--	34,978
Miscellaneous income	750	--	750
Total Revenues	<u>127,513</u>	<u>17,040</u>	<u>144,553</u>
Expenditures			
Current -			
Contract labor	250	--	250
Dues and subscriptions	3,057	--	3,057
Insurance	9,013	106	9,119
Jury expense (including meals)	1,603	--	1,603
Library reference materials	4,911	--	4,911
Mileage and meals	708	--	708
Office supplies	7,944	--	7,944
Payroll taxes	2,512	223	2,735
Professional fees	7,780	--	7,780
Repairs and maintenance	9,584	--	9,584
Retirement	5,711	1,880	7,591
Salaries and wages	70,623	15,342	85,965
Seminars	1,445	--	1,445
Telephone	11,541	--	11,541
Uniforms	133	--	133
Capital outlay	3,180	--	3,180
Total Expenditures	<u>139,995</u>	<u>17,551</u>	<u>157,546</u>
Excess of Revenues Over			
(Under) Expenditures	<u>(12,482)</u>	<u>(511)</u>	<u>(12,993)</u>
Net Change in Fund Balance	<u>(12,482)</u>	<u>(511)</u>	<u>(12,993)</u>
<i>Fund Balance at Beginning of Period</i>	575,619	241,642	817,261
Fund Balance at End of Period	<u>\$ 563,137</u>	<u>\$ 241,131</u>	<u>\$ 804,268</u>

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana**

**Reconciliation of Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balance with Statement of Activities
For the Year Ended December 31, 2021**

Total Net Changes in Fund Balance - Governmental Funds	\$	(12,993)
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized as fixed assets in Statement of Net Position.		3,180
Depreciation expense is reflected the government-wide Statement of Activities, but is not deducted in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances.		(7,347)
Change in Net Position - Governmental Funds	\$	<u>(17,160)</u>

See Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

**Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable) Actual</u>
Revenues				
Court cost revenue	\$ 90,000	\$ 80,000	\$ 90,314	\$ 10,314
Interest income	1,500	1,500	1,471	(29)
Intergovernmental revenue	32,000	33,447	34,978	1,531
Miscellaneous income	--	--	750	750
Total Revenues	<u>123,500</u>	<u>114,947</u>	<u>127,513</u>	<u>12,566</u>
Expenditures				
Current -				
Contract labor	600	600	250	350
Dues and subscriptions	3,800	2,500	3,057	(557)
Insurance	5,200	8,000	9,013	(1,013)
Jury expense (including meals)	--	1,000	1,603	(603)
Library reference materials	8,000	6,000	4,911	1,089
Mileage and meals	7,500	1,500	708	792
Office supplies	9,500	9,500	7,944	1,556
Payroll taxes	2,500	2,500	2,512	(12)
Professional fees	8,000	8,500	7,780	720
Repairs and maintenance	4,000	8,000	9,584	(1,584)
Retirement	6,500	6,500	5,711	789
Salaries and wages	75,000	75,000	70,623	4,377
Seminars	2,500	2,500	1,445	1,055
Telephone	13,000	13,000	11,541	1,459
Uniforms	800	500	133	367
Capital outlay	5,000	5,000	3,180	1,820
Total Expenditures	<u>151,900</u>	<u>150,600</u>	<u>139,995</u>	<u>10,605</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(28,400)</u>	<u>(35,653)</u>	<u>(12,482)</u>	<u>23,171</u>
Net Change in Fund Balance	(28,400)	(35,653)	(12,482)	23,171
Fund Balance at Beginning of Period	<u>575,619</u>	<u>575,619</u>	<u>575,619</u>	<u>--</u>
Fund Balance at End of Period	\$ <u>547,219</u>	\$ <u>539,966</u>	\$ <u>563,137</u>	\$ <u>23,171</u>

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund
Oberlin, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual
Gaming Fund
For the Year Ended December 31, 2021**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Actual
Revenues				
Gaming revenue	\$ 18,000	\$ 16,460	\$ 16,460	\$ --
Interest income	500	300	580	280
Total Revenues	18,500	16,760	17,040	280
Expenditures				
Insurance	200	100	106	(6)
Payroll taxes	350	200	223	(23)
Retirement	2,600	1,500	1,880	(380)
Salaries and wages	22,000	12,500	15,342	(2,842)
Total Expenditures	25,150	14,300	17,551	(3,251)
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(6,650)	2,460	(511)	(2,971)
Net Change in Fund Balance	(6,650)	2,460	(511)	(2,971)
Fund Balance at Beginning of Period	241,642	241,642	241,642	--
Fund Balance at End of Period	\$ 234,992	\$ 244,102	\$ 241,131	\$ (2,971)

See Accountants' Compilation Report.

OTHER SUPPLEMENTARY INFORMATION

**THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to
Chief Executive Officer**

For the Year Ended December 31, 2021

Chief Executive Officer: E. David Deshotels, Jr., Chief Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	3,270
Benefits-retirement	-
Benefits-cell phone	409
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	1,370
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Dues and Membership Fees	500

The above expenditures were incurred on behalf of the Chief Judge. Both judges of the Court are generally entitled to similar benefits. Both judges are employed by the State of Louisiana and receive salary, retirement, health insurance and other benefits from the state through the Louisiana Supreme Court.

See Accountants' Compilation Report.

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Oberlin, Louisiana

Justice System Funding Schedule - Receiving Entity
(As Required by LA Act 87 of the 2020 Legislative Session)
General Fund
For the Year Ended December 31, 2021

Identifying Information:

Entity Name: Thirty-Third Judicial District Court Judicial Expense Fund
LLA Entity ID #: 5869
Date that reporting period ended: 12/31/2021

CASH BASIS PRESENTATION

Receipts From:	First Six Month	Second Six Month
	Period Ended	Period Ended
	6/30/2021	12/31/2021
Allen Parish Sheriff, Bond Fees	7,690	11,877
Allen Parish Sheriff, Criminal Court Costs/Fee	5,675	4,847
Louisiana Department of Children and Family Services, Civil	27,191	30,918
Total Receipts	40,556	47,642