

THIRTY-FIRST JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUNDS
Jennings, Louisiana

ANNUAL FINANCIAL STATEMENTS
December 31, 2021

THIRTY-FIRST JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUNDS
 Jennings, Louisiana
 Annual Financial Statements
 As of and for the Year Ended December 31, 2021

TABLE OF CONTENTS

	<u>Statement</u>	<u>Schedule</u>	<u>Page</u>
Independent Accountant’s Review Report	-	-	1-2
Basic Financial Statements:			
Government-wide Financial Statements (GWFS)			3
Statement of Net Position	A	-	4
Reconciliation of the Governmental Funds Balance Sheet			
To the Statement of Net Position	B		5
Statement of Activities	C		6
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds			
To the Statement of Activities	D		7
Fund Financial Statements (FFS)			8
Governmental Funds Balance Sheet	E		9
Statement of Governmental Fund Revenues, Expenditures, and Changes in Fund Balances	F	-	10
Notes to the Basic Financial Statements	-	-	11-19
Required Supplemental Information			20
Budgetary Comparison Schedule-General Fund (Non-GAAP Budgetary Basis)	-	1	21
Budgetary Comparison Schedule-Indigent Transcript Fund (Non-GAAP Budgetary Basis)		2	22
Budgetary Comparison Schedule-Support Enforcement Fund (Non-GAAP Budgetary Basis)		3	23
Notes to Budgetary Comparison Schedules	-	-	24-25
Other Supplementary Information			26
Schedule of Compensation, Benefits and Other Payments to Agency Head Or Chief Executive Officer	-	7	27
Justice System Funding Schedule – Receiving Entity as required by Act 87 of the 2020 Regular Legislative Session-General Fund		8	28
Justice System Funding Schedule – Receiving Entity as required by Act 87 of the 2020 Regular Legislative Session-Indigent Transcript Fund		9	29
Other Reports:			30
Independent Accountant’s Report on Applying Agreed-Upon Procedures			31-34
Louisiana Attestation Questionnaire			35-36
Management’s Schedule of Prior Year Findings	-	-	37
Schedule of Current Year Findings and Responses	-	-	38
Management’s Corrective Actions Plan for Current Year Findings	-	-	39

Mike B. Gillespie
Certified Public Accountant
A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Eric C. Gillespie, CPA

414 East Nezpique Street
P.O. Box 1347
Jennings, LA 70546
Telephone: (337) 824-7773
Fax: (337) 824-7774

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Honorable Steve Gunnell
Thirty-First Judicial District Court
Judicial Expense Funds
Jennings, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Thirty-first District Court Judicial Expense Funds (District Court Expense Fund), a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District Court Expense Fund's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the District Court Expense Fund. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of my procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Thirty-first District Court Judicial Expense Funds and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the accompanying budgetary comparison schedules and associated notes listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a required 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 of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the required supplementary information and, accordingly, do not express an opinion on such information.

Management has omitted the management's discussion and analysis information 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.

Other Supplementary Information

The accompanying other supplementary information, labeled as schedule of compensation, benefits and other payments to agency head or chief executive officer and justice system funding schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the other supplementary information and, accordingly, we do not express an opinion on such information.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana

June 14, 2022

BASIC FINANCIAL STATEMENTS

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

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Statement of Net Position
December 31, 2021

Statement A

ASSETS

Cash	\$ 409,761
Receivables:	
Due from other governments -fees & fines	14,602
Capital assets, net of accumulated depreciation	16,086
 Total Assets	 <u>440,449</u>

LIABILITIES

Liabilities:	
Accounts payable	402
Total Liabilities	<u>402</u>

NET POSITION

Investment in capital assets	16,086
Restricted:	
Indigent transcript services	5,218
Support enforcement services	101,015
Unrestricted	317,728
 Total Net Position	 \$ <u>440,047</u>

See accompanying notes and accountant's report.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Statement of Activities

For the Year Ended December 31, 2021

Statement C

	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
FUNCTIONS/PROGRAMS				
Governmental activities:				
Judicial expense	\$ 120,902	\$ 24,932	\$ 89,623	\$ (6,347)
Indigent transcript	17,109	8,835	-	(8,274)
Support enforcement	39,799	53,864	-	14,065
 Total Governmental Activities	 <u>177,810</u>	 <u>87,631</u>	 <u>89,623</u>	 <u>(556)</u>
General revenues:				
Interest and investment earnings				49
Miscellaneous				159
 Total general revenues				 <u>208</u>
 Changes in net position				 <u>(348)</u>
 Net position -beginning				 440,395
 Net position -ending				 <u>\$ 440,047</u>

See accompanying notes and accountant's report..

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2021

Statement D

Total Net Change in Fund Balance - Governmental Funds (Statement F) \$ 3,567

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the period:

Depreciation expense	(5,910)	
Capital outlays	1,995	(3,915)

Other		-
-------	--	---

Change In Net Position of Governmental Activities \$ (348)

-

BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS (FFS)

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Governmental Funds Balance Sheet
December 31, 2021

Statement E

	General Fund	Indigent Transcript Fund	Support Enforcement Fund	Total
ASSETS				
Cash	\$ 308,657	\$ 4,753	\$ 96,351	\$ 409,761
Receivables:				
Due from other governments	9,473	465	4,664	14,602
Total Assets	<u>318,130</u>	<u>5,218</u>	<u>101,015</u>	<u>424,363</u>
LIABILITIES				
Liabilities:				
Accounts payable	402	-	-	402
Total Liabilities	<u>402</u>	<u>-</u>	<u>-</u>	<u>402</u>
FUND BALANCE				
Unassigned	317,728	-	-	317,728
Restricted:				
Indigent transcript services	-	5,218	-	5,218
Support enforcement services	-	-	101,015	101,015
Total Fund Balance	<u>317,728</u>	<u>5,218</u>	<u>101,015</u>	<u>423,961</u>
Total Liabilities and Fund Balance	<u>\$ 318,130</u>	<u>\$ 5,218</u>	<u>\$ 101,015</u>	<u>\$ 424,363</u>

See accompanying notes and accountant's report.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

**Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances**

For the Year Ended December 31, 2021

Statement F

	General Fund	Indigent Transcript Fund	Support Enforcement Fund	Total
REVENUES				
Fines and fees	\$ 24,932	\$ 8,835	\$ 53,864	\$ 87,631
Intergovernmental:				
State -FINS Program	25,663	-	-	25,663
Police Jury-reimbursements	52,626	-	-	52,626
State Supreme Court-reimbursements	11,334	-	-	11,334
Interest earned	48	1	-	49
Miscellaneous	158	1	-	159
Total Revenues	<u>114,761</u>	<u>8,837</u>	<u>53,864</u>	<u>177,462</u>
EXPENDITURES				
Current:				
Personal services and related benefits	-	-	-	-
Operating services:				
Transcription services	7,444	10,240	-	17,684
Other	51,114	5,914	37,345	94,373
Materials and supplies	41,775	-	501	42,276
Travel and other charges	14,660	955	1,953	17,568
Capital outlay	1,994	-	-	1,994
Total Expenditures	<u>116,987</u>	<u>17,109</u>	<u>39,799</u>	<u>173,895</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(2,226)	(8,272)	14,065	3,567
OTHER FINANCING SOURCES (USES):				
Operating transfer in			350	350
Operating transfer out	(350)		-	(350)
Total other financing sources (uses)	<u>(350)</u>	<u>-</u>	<u>350</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,576)	(8,272)	14,415	3,567
FUND BALANCE				
Beginning of the Year	320,304	13,490	86,600	420,394
End of the Year	<u>\$ 317,728</u>	<u>5,218</u>	<u>101,015</u>	<u>\$ 423,961</u>

See accompanying notes and accountant's report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

INTRODUCTION

The Thirty-First Judicial District Court Indigent Transcript Fund, Support Enforcement Fund, and Judicial Expense Funds (District Court Expense Fund) were created pursuant to LSA-RS 13:985, 985.1, 996.58 and 46:236.5. The Indigent Transcript Fund, Support Enforcement Fund and Judicial Expense Fund were established to deposit fines and fees collected under the provisions of these sections. The purpose of these funds is to pay the salary of the District Court reporter, administrative costs, or other expenses allowed by statute as deemed necessary by the district judge.

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the District Court Expense Fund 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 reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The Judge of the District Court Expense Fund is an independently elected official; however, the Court is fiscally dependent on the Jefferson Davis Parish Police Jury. The Police Jury maintains and operates the parish courthouse in which the Court is located and provides funds for equipment and furniture of the office. Because the Court is fiscally dependent on the Police Jury, the Court was determined to be a component unit of the Jefferson Davis Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the Judicial Expense, Indigent Transcript, and Support Enforcement funds maintained by the Judge of the Thirty-First Judicial District of Louisiana relative to his responsibility under LSA-RS 13:985, 985.1, and 996.59 and do not present information on the Criminal Court Fund or on the Police Jury or the general governmental services provided by that governmental unit that comprises the financial reporting entity.

C. FUND ACCOUNTING

The District Court Expense Fund 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 tax assessment functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all of the District Court Expense Fund’s general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Notes to the Basic Financial Statements

Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the court. The following are the District Court Expense Fund's governmental funds:

General Fund – used to account for court fees assessed pursuant to L.R.S. 13:996.59. In general, the judicial expense fund is 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 office of the individual judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provide, authorized or established by law for any of the aforesaid purposes, except no salary shall be paid to any judge of the court.

Indigent Transcript Fund – used to account for court fees assessed pursuant to L.R.S. 13:985.1. In general, the indigent transcript fund is established and may be used to compensate criminal court reporters for preparation of all transcripts for indigent defendants, including trials, motions, hearings on writs, and all court proceedings, to compensate juvenile court reporters for the preparation of all transcripts arising from juvenile proceedings when the juvenile's parent or legal custodian or the adult, over whom the court is exercising juvenile jurisdiction, is found to be indigent in accordance with Children's Code Articles 320 and 321. In addition, the fund may use two thousand dollars for administrative purposes plus pay the cost of any audit or review of the books and accounts in accordance with the provisions of R.S. 24:513.

Support Enforcement Fund – used to account for court fees assessed pursuant to L.R.S. 46:236.5. In general, the support enforcement fund established an expedited process for the establishment of paternity and the establishment and enforcement of support and other related family and domestic matters. The fund may be used to pay for hearing officers to hear paternity, support, and other domestic and family related matters.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statement (FFS)

The amounts reflected in the Funds of Statements C and D 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 a government-wide view of the court's operations.

The amounts reflected in the Funds of Statements C and D 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, except for interest and principal payments on

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practiced in recording revenues and expenditures:

Revenues

Court costs on fines and forfeitures are recorded in the month that the amounts are collected by the appropriate courts since they are measurable and available.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

Statement of Net Position (Statement A) and Statement of Activities (Statement B) display information about the District Court Expense Fund as a whole. These statements include all the financial activities of the District Court Expense Fund. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

Program Revenues – Program revenues included in the Statements of Activities (Statement B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the District Court Expense Fund’s general revenues.

E. Cash

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law the District Court Expense Fund 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. Elimination and Reclassifications

In the process of aggregating data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the FFS were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

G. CAPITAL ASSETS

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Government-wide Financial Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Court Expense Fund maintains a threshold level of \$500 or more for capitalizing capital assets. Additions, improvement, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful life by type of assets is as follows:

<u>Description</u>	<u>Estimated Lives</u>
Office Equipment and furniture	5 – 7 Years

H. COMPENSATED ABSENCES

The District Court Expense Fund does not pay vacation and sick leave to any of its employees.

I. FUND EQUITY

Fund Financial Statements

Governmental funds can report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form- prepaid items or inventories; or (b) legally or contractually required to be maintained intact. The spendable portion of the fund balance can be comprised of the remaining four classifications: restricted, committed, assigned, and unassigned defined as follows:

Restricted fund balance- This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Notes to the Basic Financial Statements

Committed fund balance- These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the organization's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance- This classification reflects the amounts constrained by the organization's "intent" to be used for specific purposes, but are neither restricted nor committed. The Judge has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as non-spendable and are neither restricted nor committed.

Unassigned fund balance- This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Court's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Court's policy to use fund balance in the following order: (1) Committed, (2) Assigned, (3) Unassigned.

Government-wide Financial Statements

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Equity on the government-wide financial statements is classified as net position and displayed in three categories:

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

Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Court's bonds. Restricted net position is 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 Court.

When both restricted and unrestricted net position are available for use, it is the Court's policy to use restricted net position first, then unrestricted net position as they are needed.

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

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future periods(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. All of the items that qualify for reporting in this category are related to pension amounts. No deferred outflows of resources affect the governmental funds or government-wide financial statements in the current year.

In addition to liabilities, the statement of net position and or balance sheet will sometimes report separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. All of the items that qualify for reporting in this category are related to pension amounts. No deferred inflows of resources affect the governmental funds or government-wide financial statements in the current year.

2. CASH

Bank Deposits

The year end balances of deposits are as follows:

Deposit Type	Bank Balances	Reported Amount
Cash –demand deposits	\$ 412,828	\$ 409,761
Totals	\$ 412,828	\$ 409,761

Under state law, these 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank.

Custodial credit risk is the risk that in the event of a bank failure, the District Court Expense Fund’s deposits may not be returned to it. The District Court Expense Fund’s deposit policy for custodial credit risk requires that all uninsured deposits must be secured with acceptable collateral as defined in LRS 39:1221 valued at market. As of December 31, 2021, the District Court Expense Fund had deposits (collected bank balances) totaling \$412,828. As of yearend all deposits were either insured by FDIC coverage or collateralized by securities held by the pledging financial institution’s agent in the name of the entity.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

3. CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance Ending</u>
Office Equipment & furniture	\$ 319,972	1,995	-	321,967
Less: accumulated depreciation	<u>(299,971)</u>	<u>(5,910)</u>	<u>-</u>	<u>(305,881)</u>
Capital assets, net	<u>\$ 20,001</u>	<u>(3,915)</u>	<u>-</u>	<u>16,086</u>

Depreciation expense for 2021 was \$5,910 charged to the Judicial Expense function.

4. EXPENDITURES PAID BY POLICE JURY

Certain operating expenditures of the District Court Expense Fund’s office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

The District Court Expense Fund’s office is located in the Jefferson Davis Parish Courthouse. The Jefferson Davis Police Jury pays for the upkeep and maintenance of the parish courthouse. The Police Jury also pays for the salaries for the Court personnel. These expenditures are not reflected in the accompanying financial statements.

5. LITIGATION AND CLAIMS

As of year end, the District Court Expense Funds are not involved in any litigation and is not aware of any pending claims.

9. RISK MANAGEMENT

The District Court Expense Funds are exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Risks of loss are managed by commercial insurance provided by the Police Jury. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

6. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures (non-GAAP budgetary basis – modified cash basis) over budgeted appropriations for the year ended December 31, 2021:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
None				

Reason for unfavorable variance: insignificant issue.

7. SUBSEQUENT EVENTS

Management has evaluated subsequent events through June 14, 2022, the date which the financial statements were available to be issued.

REQUIRED SUPPLEMENTAL INFORMATION

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
GOVERNMENTAL FUND - GENERAL FUND
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2021

Schedule 1

	Budgeted Amounts		Actual Amounts (Non-GAAP Budgetary Basis)	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ 32,000	\$ 25,500	\$ 24,932	\$ (568)
Intergovernmental:				
State -FINS Program	27,996	23,330	25,663	2,333
Police Jury-reimbursements	55,000	50,000	52,626	2,626
State Supreme Court-reimbursements	3,000	10,875	11,334	459
Parish contribution to retirement fund			-	-
Interest Earned	400	45	46	1
Miscellaneous	-	-	157	157
Total Revenues	<u>118,396</u>	<u>109,750</u>	<u>114,758</u>	<u>5,008</u>
EXPENDITURES				
Personal services and related benefits	2,800	7,800	-	7,800
Operating services:				
Transcription services	-	-	7,444	(7,444)
Other	53,000	54,000	51,118	2,882
Materials and supplies	47,300	47,000	44,280	2,720
Travel and other charges	7,000	12,500	14,858	(2,358)
Intergovernmental reimbursements:				
Reimbursements Criminal Court expenses	-	-	-	-
Reimbursements Criminal Court reporter	-	-	-	-
Capital outlay	-	-	1,994	(1,994)
Total Expenditures	<u>110,100</u>	<u>121,300</u>	<u>119,694</u>	<u>1,606</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	8,296	(11,550)	(4,936)	6,614
OTHER FINANCING SOURCES (USES)	-	-	(350)	
NET CHANGES IN FUND BALANCES	<u>8,296</u>	<u>(11,550)</u>	<u>(5,286)</u>	<u>6,614</u>
FUND BALANCES BEGINNING OF YEAR	332,860	314,355	323,415	9,060
FUND BALANCES END OF YEAR	<u>\$ 341,156</u>	<u>\$ 302,805</u>	<u>\$ 318,129</u>	<u>\$ 15,674</u>

See accountant's report and accompanying note to budgetary comparison schedule.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
GOVERNMENTAL FUND - INDIGENT TRANSCRIPT FUND
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2021

Schedule 2

	Budgeted Amounts		Actual Amounts (Non-GAAP Budgetary Basis)	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ 24,000	\$ 9,070	\$ 8,835	\$ (235)
Intergovernmental:				
State -FINS Program				-
Police Jury-reimbursements	-			-
Interest Earned	30	1	1	-
Miscellaneous		-		-
Total Revenues	<u>24,030</u>	<u>9,071</u>	<u>8,836</u>	<u>(235)</u>
EXPENDITURES				
Personal services and related benefits	-	-	-	-
Operating services:				
Transcription services	18,000	12,640	12,640	-
Other			6,114	(6,114)
Materials and supplies	6,030	6,114	-	6,114
Travel and other charges	-	954	954	-
Intergovernmental reimbursements:				
Reimbursements Criminal Court expenses	-	-	-	-
Reimbursements Criminal Court reporter salary	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>24,030</u>	<u>19,708</u>	<u>19,708</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	-	(10,637)	(10,872)	(235)
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	<u>-</u>	<u>(10,637)</u>	<u>(10,872)</u>	<u>(235)</u>
FUND BALANCES BEGINNING OF YEAR	16,135	16,135	16,090	(45)
FUND BALANCES END OF YEAR	<u>\$ 16,135</u>	<u>\$ 5,498</u>	<u>\$ 5,218</u>	<u>\$ (280)</u>

See accountant's report and accompanying note to budgetary comparison schedule..

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
GOVERNMENTAL FUND - SUPPORT ENFORCEMENT FUND
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2021

Schedule 3

	Budgeted Amounts		Actual Amounts (Non-GAAP Budgetary Basis)	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
LA Supreme Court reimbursements	50,500	42,000	53,864	11,864
State -FINS Program	-	-	-	-
Police Jury-reimbursements	-	-	-	-
Interest Earned	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>50,500</u>	<u>42,000</u>	<u>53,864</u>	<u>11,864</u>
EXPENDITURES				
Personal services and related benefits	27,000	30,500	-	30,500
Operating services:				
Transcription services	-	-	-	-
Other	-	-	37,545	(37,545)
Materials and supplies	-	8,086	501	7,585
Travel and other charges	5,500	-	2,494	(2,494)
Intergovernmental reimbursements:				
Reimbursements Criminal Court expenses	-	-	-	-
Reimbursements Criminal Court reporter salary	-	1,954	-	1,954
Capital outlay	400	-	-	-
Total Expenditures	<u>32,900</u>	<u>40,540</u>	<u>40,540</u>	<u>-</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	17,600	1,460	13,324	11,864
OTHER FINANCING SOURCES (USES)	-	350	350	-
NET CHANGES IN FUND BALANCES	<u>17,600</u>	<u>1,810</u>	<u>13,674</u>	<u>11,864</u>
FUND BALANCES BEGINNING OF YEAR	87,318	91,397	87,340	(4,057)
FUND BALANCES END OF YEAR	<u>\$ 104,918</u>	<u>\$ 93,207</u>	<u>\$ 101,014</u>	<u>\$ 7,807</u>

See accountant's report and accompanying note to budgetary comparison schedule..

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to Budgetary Comparison Schedule
For the Year Ended December 31, 2021

A. BUDGETARY PRACTICES

General Budget Practices The District Court Expense Funds follows the following procedures in establishing budgetary data reported in the accompanying budgetary comparison schedule:

Pursuant to the Louisiana Government Budget Act (LSA-RS 39:1301-1314), the District Court Expense Funds are required to adopt an annual budget no later than fifteen days prior to the beginning of each fiscal year.

Each year prior to December 15th, the 31st District Court Expense Funds develop a proposed annual budget for the general fund. The budget includes proposed expenditures and the means of financing them. The proposed budget is advertised as available for public inspection at least 10 days prior to final adoption simultaneously with a notice of the date of public hearing, if legally required. The public hearing, if legally required, is conducted during an open meeting in order to obtain public input. The budget is subsequently adopted by the Judge.

General fund appropriations (unexpended budget balances) lapse at end of fiscal year.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the object level. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. All budget revisions are approved by the Judge.

Budget Basis of Accounting The governmental fund budgets are prepared on the modified cash basis of accounting. Legally, the Judge cannot budget total expenditures and other financing uses which would exceed total budgeted revenues and other financing sources including beginning fund balance. State statutes require the Judge to amend the budget to prevent overall projected revenues, expenditures, or beginning fund balance from causing an adverse budget variance of five percent or more in an individual fund. The Judge approves budgets at the object level and management is allowed to transfer amounts between line items within an object.

The following reconciles the amount shown as excess of receipts over disbursements on the non-GAAP budget Basis (pages 21, 22, and 23), with the amount shown on the GAAP basis (page 10):

	General Fund	Indigent Transcript	Support Enforcement
Excess(Deficiency) of revenues and other sources over Expenditures and other uses (Non-GAAP Budgetary Basis) page 21, 22 and 23	\$ (5,286)	(10,872)	\$ 13,674
Add:			
Current year receivable	-	-	-
Prior year payables	3,111	2,600	741
Less:			
Prior year receivables	(-)	(-)	-
Current year payables	(402)	(-)	(-)
Excess (Deficiency) or revenues and other sources over expenditures and other uses (GAAP Basis) page 10	\$ (2,577)	\$ (8,272)	\$ 14,415

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Notes to Budgetary Comparison Schedule

For the Year Ended December 31, 2021

The reconciliation of amounts reported on page 21, 22 and 23 as fund balance at end of year to amounts reported as fund balance on page 10 is as follows:

	General Fund	Indigent Transcript	Support Enforcement
Fund balance at end of year (Non-GAAP Budgetary Basis) page 21, 22 and 23	\$ 318,130	\$ 5,218	\$101,015
Revenue accruals	-	-	-
Expenditure accruals	(402)	-	-
Fund Balance (GAAP Basis) page 10	\$ 317,728	\$5,218	\$101,015

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL MAJOR FUNDS

The following budgeted major funds had actual expenditures over budgeted expenditures for the fiscal year:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
-------------	---------------------	---------------	---------------------------------

Reason for unfavorable variance: N/A.

OTHER SUPPLEMENTARY INFORMATION

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer
For the Year Ended December 31, 2021

Schedule 7

Agency Head Name: Honorable Steve Gunnell

Per diem	\$	1,706
Reimbursements		114
Travel		863
Registration fees		2,415
Conference travel		3,246
Dues		1,035
Judge's professional liability insurance		3,270
Cell phone		1,968
	\$	<u>14,617</u>

See accountant's report.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Governmental fund - General Fund
Justice System Funding Schedule - Receiving Entity as required by
Act 87 of the 2020 Regular Legislative Session
For the Year Ended December 31, 2021

Schedule 8

Identifying Information	
Entity Name: Thirty-first Judicial District Court Judicial Expense Funds	
LLA Entity ID#: 6219	
Date that reporting period ended: 12/31/21	

Cash Presentation	<u>First Six Month Period Ended 6/30/21</u>	<u>Second Six Month Period Ended 6/30/21</u>
Receipts from:		
Jefferson Davis Parish Sheriff's Office:		
Traffic Fines	\$ 4,325	\$ 3,550
Criminal Court Costs/Fees	620	335
Jefferson Davis Parish Clerk of Court:		
Civil Court Costs/Fees	5,925	6,405
Subtotal Receipts	\$ <u>10,870</u>	\$ <u>10,290</u>
Ending Balance of Amounts Assessed but Not Received	\$ <u>-</u>	\$ <u>1,470</u>

See accountant's report.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Governmental fund - Indigent Transcript Fund
Justice System Funding Schedule - Receiving Entity as required by
Act 87 of the 2020 Regular Legislative Session
For the Year Ended December 31, 2021

Schedule 9

Identifying Information	
Entity Name: Thirty-first Judicial District Court Judicial Expense Funds	
LLA Entity ID#: 6219	
Date that reporting period ended: 12/31/21	

Cash Presentation	First Six Month Period Ended 6/30/21	Second Six Month Period Ended 6/30/21
Receipts from:		
Jefferson Davis Parish Sheriff's Office:		
Traffic Fines	\$ 4,325	\$ 3,550
Criminal Court Costs/Fees	621	329
Subtotal Receipts	\$ <u>4,946</u>	\$ <u>3,879</u>
Ending Balance of Amounts Assessed but Not Received	\$ <u>-</u>	\$ <u>465</u>

See accountant's report.

OTHER REPORTS

Mike B. Gillespie
Certified Public Accountant
A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Eric C. Gillespie, CPA

414 East Nezpique Street
P.O. Box 1347
Jennings, LA 70546
Telephone: (337) 824-7773
Fax: (337) 824-7774

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Steve Gunnell
Thirty-First Judicial District Court
Judicial Expense Funds
Jennings, Louisiana

We have performed the procedures enumerated below on the Thirty-First Judicial District Court Judicial Expense Funds (District) compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The District's management is responsible for its financial records and compliance with applicable laws and regulations.

The District 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 District's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Findings: There were no expenditures for materials and supplies which exceeded \$30,000. There were no expenditures for public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a listing of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Findings: Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Findings: Management provided us with the required list.

4. Report whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

Findings: None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Findings: Management provided us with the required list. None of the employees or employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Findings: Management provided us a copy of the 2021 original budget and final amended budget for the Judicial Expense Fund, Indigent Transcript Fund, and the Support Enforcement Fund.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book and/or office records, and report whether there are any exceptions.

Findings: Traced budget adoption to advertisement in legal journal. The court advertised that the budget was available for inspection 15 days before the beginning of the year.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

Findings: No findings.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:
- a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation:

Findings: I examined supporting documentation for each of the six selected disbursements and concluded that each payment was for the proper amount and made to the correct payee.

- b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Findings: All six transactions selected appeared to be properly coded to the correct fund and general ledger account.

- c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Findings: Inspection of documentation supporting each of the six selected disbursements indicated approvals from the District Judge.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Findings: The Judge is an independently elected official and as such does not hold regularly scheduled open meetings.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Findings: I inspected copies of all deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Findings: Not applicable. There are no payroll disbursements paid out of the Thirty-first District Court Judicial Expense Funds. All payroll disbursements for Thirty-First Judicial District Court staff employees are paid from the criminal court fund (through the Jefferson Davis Police Jury).

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

Findings: The Thirty-First Judicial District Court report was submitted in a timely fashion.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Finding: N/A. Management represented that it was not on the noncompliance list during the fiscal year.

Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Findings: The prior report dated September 10, 2021, included no unresolved matters.

We were engaged by the District 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the District's compliance with the foregoing matters. 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 District 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 the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana

June 14, 2022

Thirty-First Judicial District Court Expense Fund

LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

Mike B. Gillespie, CPA, APAC
414 Nezpique Street
Jennings, LA 70546

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2021 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Thirty-First Judicial District Court Expense Fund

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.



Judge

12-7-21

Date

THITRY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Jennings, Louisiana

MANAGEMENTS SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2021

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

No findings reported.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Jennings, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES
For the Year Ended December 31, 2021

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Jennings, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS
For the Year Ended December 31, 2021

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT