

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

Compiled Component Unit Financial Statements
For the Year Ended December 31, 2020

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report -----	2
Required Supplemental Information (Part A) Management Discussion and Analysis -----	3-6
<u>GOVERNMENT-WIDE FINANCIAL STATEMENTS</u>	
Statement of Net Position -----	7
Statement of Activities-----	8
<u>FUND FINANCIAL STATEMENTS</u>	
Balance Sheet – Governmental Funds-----	9
Statement of Revenues, Expenditures And Changes in Fund Balances-----	10
Notes to Financial Statements -----	11-18
Required Supplemental Information (Part B) Budgetary Comparison Schedule	
Judicial Expense Fund -----	19
FINS Fund -----	20
Drug Court Fund -----	21
Notes to Budgetary Comparison Schedule -----	22
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer -----	23
Justice System Funding Schedule – Receiving Entity -----	24

ACCOUNTANT'S COMPILATION REPORT

Honorable Judge Ashley Paul Thomas
Thirty-Seventh Judicial District Court
Judicial Expense Fund
Caldwell Parish

Management is responsible for the accompanying component unit financial statements of the governmental activities and fund information of Thirty-Seventh Judicial District Court, Judicial Expense Fund (a governmental entity) and a component unit of the Caldwell Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Thirty-Seventh District Court, Judicial Expense Fund's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. I 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. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on pages 3-6 and pages 19-22 be presented to supplement the basic financial statements:

Management's Discussion and Analysis
Budgetary Comparison Schedule

Such information is presented for purposes of additional analysis and, 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. The required supplementary information was subject to my compilation engagement. I have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Honorable Judge Ashley Paul Thomas
Thirty-Seventh Judicial District Court
Judicial Expense Fund
Caldwell Parish

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer and Justice System funding schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

David M. Ault, CPA (APAC)

West Monroe, Louisiana
April 28, 2021

REQUIRED SUPPLEMENTAL INFORMATION (PART A)

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Thirty-Seventh Judicial District Court (the Court) provides an overview of the Court's activities for the year ended December 31, 2020. Please read it in conjunction with the Court's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Court as a whole and present a longer-term view of the Court's finances. Fund financial statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements by also providing information about all Court governmental funds.

These financial statements consist of three sections: Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and supplementary information.

Reporting the Court as a Whole

The Statement of Net Position and the Statement of Activities

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Court's net position and changes in them. The Court's net position – the difference between assets and liabilities – measure the Court's financial position. The increases or decreases in the Court's net position are an indicator of whether its financial position is improving or deteriorating. Other non-financial factors, however, such as number of cases handled by District Court as well as the number of judgeships approved by the State Legislature and the State's economic condition should be considered in order to assess the overall condition of the Court.

Currently, the Court has only governmental activities that provide personnel, equipment, supplies, and other cost related to the proper administration of the District Court. Primarily, court costs, fees, and interest income finance these activities.

Reporting the Court's Funds

Fund Financial Statements

The fund financial statements provide detailed information about the Court's funds, not the Court as a whole. In addition to accounting for the court costs and fees and other revenues that finance activities of District Court, the Court also accounts for the appropriations received from the Department of Health and Human Resources, State of Louisiana, related to child support cases and from the State of Louisiana Supreme Court to administer the Drug Court. The General Fund, the Child Support Fund, the Misdemeanor Probation Fund, and the Drug Court Fund are all governmental funds that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures only cash and financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Court's operations and the services it provides. Governmental fund information helps you determine the amount of financial resources available to be spent in the near future to finance the Court's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

THE COURT AS A WHOLE

For the year ended December 31, 2020 and 2019, net position changed as follows:

	2020	2019
Beginning net position	\$ 88,816	\$ 91,495
Increase (Decrease) in net position	<u>5,453</u>	<u>(2,679)</u>
Ending net position	<u>\$ 94,269</u>	<u>\$ 88,816</u>

Governmental Activities

The Court's assets exceeded its liabilities at the close of the year 2020 by \$94,269. For the calendar year 2020, the net position increased by \$5,453 and the Court's revenue decreased by \$8,020.

To aid in the understanding of the Statement of Activities some additional explanation is provided. Its format is significantly different than that of the Statement of Revenue, Expenditures and the Changes in Fund Balance. The expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net Revenue (Expense). The reason for this kind of format is to highlight the relative financial burden of each of the governmental functions. It also identifies how much each function draws from the general revenues or if it is self-financing through fees. Court costs and fees reported represent the majority of the revenues for the District Court function.

All other governmental revenues (such as interest) are reported as general.

THE COURT'S FUNDS

The following schedule presents a summary of the government wide net position:

	Net Position as of December 31,	
	<u>2020</u>	<u>2019</u>
Current and noncurrent assets	\$98,684	\$95,035
Current and noncurrent liabilities	<u>4,415</u>	<u>6,219</u>
Net Position	<u>\$94,269</u>	<u>\$88,816</u>
Total net position	<u>\$94,269</u>	<u>\$88,816</u>

Net position of the Court increased by \$5,453 (or 6%) from December 31, 2019 to December 31, 2020, mainly due to a decrease in expenditures.

The following schedule presents a summary of general and special revenue funds revenues and expenditures for the year ended December 31, 2020 and the amount and percentage of increases and decreases in relation to the prior year.

	2020 Amount	Percent of Total	Increase (Decrease) from 2019	Percent Increase (Decrease)
Revenues:				
Operating Grants	\$ 75,242	47%	\$(1,840)	(2%)
Intergovernmental	37,099	23%	(5,856)	(14%)
Charges for services	42,995	27%	(5,782)	(12%)
Interest	222	1%	(6)	(3%)
Other	<u>5,209</u>	<u>2%</u>	<u>(906)</u>	<u>(15%)</u>
Total revenues	<u>\$ 160,767</u>	<u>100%</u>	<u>\$(14,390)</u>	<u>(8%)</u>

Revenues decreased in 2020 mainly due to decrease in Child Support funding and probation fees collected.

	2019 Amount	Percent of Total	Increase (Decrease) from 2018	Percent Increase (Decrease)
Revenues:				
Operating Grants	\$ 77,082	44%	\$(7,199)	(9%)
Intergovernmental	42,955	24%	(1,909)	(4%)
Charges for services	48,777	28%	(5,111)	(9%)
Interest	228	1%	(31)	(12%)
Other	<u>6,115</u>	<u>3%</u>	<u>(316)</u>	<u>(5%)</u>
Total revenues	<u>\$ 175,157</u>	<u>100%</u>	<u>\$(14,566)</u>	<u>(39%)</u>

Revenues decreased in 2019 mainly due to decrease in Drug Court funding and probation fees collected.

	2020 Amount	Percent of Total	Increase (Decrease) from 2019	Percent Increase (Decrease)
Expenditures District Court	\$ 155,314	100%	(\$ 22,522)	(13%)

District Court expenditures decreased during 2020, mainly due to decrease in group insurance and salaries.

	2019 Amount	Percent of Total	Increase (Decrease) from 2018	Percent Increase (Decrease)
Expenditures District Court	\$ 177,836	100%	(\$ 14,924)	(7%)

District Court expenditures decreased during 2019, mainly due to decrease in Drug Court salaries.

CAPITAL ASSETS

The Court had reported no capital assets as of December 31, 2020 and 2019.

DEBT ADMINISTRATION

The Court had no long term debt as of December 31, 2020 and 2019.

ECONOMIC FACTORS AND NEXT YEAR'S RATES

Court operations are funded extensively by the Parish of Caldwell. The court anticipates a flat growth with very little change. At December 31, 2020 the Court terminated its contract with the State in regards to Drug Court.

CONTACTING THE THIRTY-SEVENTH DISTRICT COURT'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Court's finances and to demonstrate the Court's accountability for the financial resources it manages. If you have questions about this report or need additional information contact the Honorable Judge Ashley P. Thomas at P.O. Box 177, Columbia, Louisiana 71418.

Honorable Ashley P. Thomas

GOVERNMENT-WIDE FINANCIAL STATEMENTS

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF NET POSITION
DECEMBER 31, 2020

	<u>Governmental Activities</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 72,184
Certificate of Deposit	18,606
Accounts Receivable	<u>7,894</u>
Total Assets	<u>98,684</u>
<u>Liabilities</u>	
Accounts Payable	3,479
Payroll Taxes Payable	<u>936</u>
Total Liabilities	<u>4,415</u>
<u>Net Position</u>	
Net Position - Restricted	1,026
Net Position - Unrestricted	<u>93,243</u>
Total Net Position	<u>\$ 94,269</u>

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

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

	Program Revenues				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Functional / Program Activities:					
Government Activities:					
Judicial Expense Fund	\$ 17,277	\$ 14,996	\$ -	\$ -	\$ (2,281)
Child Support	29,886	-	-	-	(29,886)
Misdemeanor Probation	27,445	27,999	-	-	554
Drug Court	46,887	-	41,678	-	(5,209)
FINS Fund	33,819	-	33,564	-	(255)
Total Government Activities	\$ 155,314	\$ 42,995	\$ 75,242	\$ -	\$ (37,077)
 General Revenues:					
Intergovernmental					37,099
Drug Court Fees					2,900
Contributions					2,309
Interest					222
Total General Revenues					42,530
Changes in Net Position					5,453
NET POSITION - BEGINNING					88,816
NET POSITION - ENDING					\$ 94,269

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

FUND FINANCIAL STATEMENTS

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	<u>General Fund</u>	<u>Child Support Fund</u>	<u>Misdemeanor Probation Fund</u>	<u>Drug Court Fund</u>	<u>FINS Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>						
Cash and Cash Equivalents	\$ -	\$ 48,842	\$ 5,180	\$ 17,196	\$ 966	\$ 72,184
Certificate of Deposit	18,606	-	-	-	-	18,606
Receivables	4,051	2,583	-	-	1,260	7,894
Due From Other Funds	1,200	-	-	67,374	-	68,574
Total Assets	<u>\$ 23,857</u>	<u>\$ 51,425</u>	<u>\$ 5,180</u>	<u>\$ 84,570</u>	<u>\$ 2,226</u>	<u>\$ 167,258</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities						
Accounts Payable	\$ 3,479	\$ -	\$ -	\$ -	\$ -	\$ 3,479
Payroll Taxes Payable	652	284	-	-	-	936
Due to Other Funds	67,374	-	-	-	1,200	68,574
Total Liabilities	<u>71,505</u>	<u>284</u>	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>72,989</u>
Fund Balances						
Restricted	-	-	-	-	1,026	1,026
Assigned	-	51,141	5,180	84,570	-	140,891
Unassigned	(47,648)	-	-	-	-	(47,648)
Total Fund Balances	<u>(47,648)</u>	<u>51,141</u>	<u>5,180</u>	<u>84,570</u>	<u>1,026</u>	<u>94,269</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 23,857</u>	<u>\$ 51,425</u>	<u>\$ 5,180</u>	<u>\$ 84,570</u>	<u>\$ 2,226</u>	<u>\$ 167,258</u>

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

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>Revenues</u>	General Fund	Child Support	Misdemeanor Probation Fund	Drug Court Fund	FINS Fund	Total Governmental Funds
State						
Intergovernmental Revenues	\$ -	\$ 37,099	\$ -	\$ -	\$ -	\$ 37,099
Supreme Court Receipts	-	-	-	41,678	33,564	75,242
Local						
Caldwell Parish Sheriff	4,990	-	-	-	-	4,990
Caldwell Parish Clerk of Court	2,880	-	-	-	-	2,880
Caldwell Parish Probation	7,126	-	-	-	-	7,126
Interest on Investments	222	-	-	-	-	222
Inmates on Probation	-	-	27,999	-	-	27,999
Diversion Program	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Drug Court Fees	-	-	-	2,900	-	2,900
Contributions	-	-	-	2,309	-	2,309
Total Revenues	15,218	37,099	27,999	46,887	33,564	160,767
<u>Expenditures</u>						
Judicial:						
Advertising	-	-	-	-	-	-
Continuing Education	400	-	-	-	-	400
Contract Labor	-	-	-	-	-	-
Accounting Fees	5,193	893	-	-	1,500	7,586
Dues and Subscriptions	900	-	-	-	-	900
Miscellaneous	530	19	-	378	-	927
Insurance	19,087	-	-	20,643	-	39,730
Supplies	227	-	396	-	381	1,004
Payroll Expense	3,149	11,179	-	8,866	29,380	52,574
Drug Treatment	-	-	-	13,113	-	13,113
Drug Testing	-	-	-	2,687	-	2,687
Professional Fees	-	652	-	1,200	-	1,852
Restitution of Funds	-	-	1,396	-	-	1,396
Telephone and Internet	-	-	-	-	2,264	2,264
Travel	3,134	1,800	-	-	294	5,228
Transfer to:						
37th Judicial District Court Expense	-	15,343	7,126	-	-	22,469
Indigent Defender Board	-	-	1,140	-	-	1,140
Child Support Fund	(15,343)	-	-	-	-	(15,343)
Caldwell Parish Sheriff	-	-	5,514	-	-	5,514
Probation Officer Salary	-	-	11,873	-	-	11,873
Total Expenditures	17,277	29,886	27,445	46,887	33,819	155,314
<u>Excess (Deficiency) of Revenues</u>						
<u>Over Expenditures</u>	(2,059)	7,213	554	-	(255)	5,453
<u>Fund Balance at Beginning of Year</u>	(45,589)	43,928	4,626	84,570	1,281	88,816
<u>FUND BALANCE AT END OF YEAR</u>	\$ (47,648)	\$ 51,141	\$ 5,180	\$ 84,570	\$ 1,026	\$ 94,269

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

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 1 - Historical Background

The Judicial Expense Fund of the Thirty-Seventh Judicial District Court was established by Act 916 of the 1985 Session of the Louisiana Legislature and began operating in March of 1986. The Judicial Expense Fund is controlled by the Judge of the Thirty-Seventh Judicial District Court and was established and may be used for any purpose connected with, incidentally to, or related to the proper administration or function of the court or the office of the Judge thereof, and in addition to any and all other funds, salaries, expenses or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in civil and criminal cases of the Thirty-Seventh Judicial District Court and are collected by the Sheriff and Clerk of Court. The Special Revenue Funds entitled Child Support and Misdemeanor Probation were established by the Louisiana Legislature in 1994. The Misdemeanor Probation Fund was established by order of the Thirty-Seventh Judicial District Court, the Caldwell Parish Sheriff and the Probation officer for the Parish of Caldwell on July 1, 1997. The Thirty-Seventh Judicial District Court started receiving the funds in June of 1995 and the Misdemeanor Probation Fund started receiving funds from the offenders on probation in July 1997.

Note 2 - Summary of Significant Accounting Policies

A. Basis of Accounting

The Judicial Expense Fund complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent sections of this note.

B. Reporting Entity

The Thirty-Seventh Judicial District Court, Special Revenue Fund (Child Support), authority was created by the Louisiana Legislature in 1994, and began receiving funds in June of 1995. The purpose of the fund is to provide an expedited process for establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process. The Thirty-Seventh Judicial District Court, Special Revenue Fund (Misdemeanor Probation), authority was created under the Louisiana Code of Criminal Procedure Article 895.1C. The Thirty-Seventh Judicial District Court issued an order signed en banc July 1, 1997 implementing this process. The purpose of this fund is to provide misdemeanor probation services by collecting monthly fines for establishment and enforcement of the probationary period. Revenues are to be expended to administer the proceedings related to the probation process.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

B. Reporting Entity (continued)

The accounting and reporting policies of the Thirty-Seventh Judicial District Court, Judicial Expense Fund conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of *Louisiana Municipal Audit and Accounting Guide*, the industry audit guide, *Audits of State and Local Governments*.

For financial reporting purposes, in conformity with the Governmental Accounting Standards Board (GASB), the Judicial Expense Fund and Child Support is a part of the Thirty-Seventh Judicial District Court, a component of the Caldwell Parish Police Jury judicial system. The financial reporting entity consists of (a) the primary government (Caldwell Parish Police Jury), (b) organization of which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Caldwell Parish Police Jury to impose its will on that organization and /or
 - b. The potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Caldwell Parish Police Jury.
2. Organizations for which the Caldwell Parish Policy Jury does not appoint a voting majority but are fiscally dependent on the Caldwell Parish Police Jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

B. Reporting Entity (continued)

Because the Caldwell Parish Police Jury provides for the operation and maintenance of the courtroom and office space of the Judges in its parish courthouse, the Thirty-Seventh Judicial District Court was determined to be a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Thirty-Seventh Judicial District Court and do not present information on the Caldwell Parish Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

C. Basis of Presentation

In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include a Management Discussion and Analysis (MD & A) section providing an analysis of the Judicial Expense Fund’s overall financial position and results of operations and financial statements prepared using full accrual accounting for all Judicial Expense Fund’s activities. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements.

D. Basic Financial Statements

Government-wide financial statements – The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Fund financial statements – The financial transactions of the Judicial Expense Fund are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The funds of the Judicial Expense Fund are described as follows:

General Fund – The general fund is the general operating fund and accounts for all activities of the Judicial Expense Fund except those required to be accounted for in another fund.

Special Revenue Fund – Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes. Included in special revenue funds are the Child Support Fund and Court Services Fund, which includes Misdemeanor Probation and FINS.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

E. Basic Financial Statements (continued)

This report includes funds which are controlled by the Thirty-Seventh Judicial District Court but determined to be a component unit of the Caldwell Parish Police Jury. The Caldwell Parish Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Caldwell Parish Police Jury would present this component unit in a discreet presentation format if it were included in their financial statements. The funds are administered by the Court Administrator.

F. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of measurement focus applied.

Measurement Focus – The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources during a given period. The fund balance is the measure of available spendable financial resources at the end of the period.

Basis of Accounting – The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when “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 be used to pay liabilities of the current period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

G. Budgets and Budgetary Accounting

The Louisiana Government Budget Act applies to the courts, but only as to judicial expense funds. Thus, the courts must prepare a budget document related to those funds. Criminal court funds are reported with the parish and must have budgets created by the parish authorities

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

H. Cash and Cash Equivalents

Cash includes amounts in non-interest bearing demand deposits and an interest-bearing certificate of deposit. The Judge considers the certificate of deposit as well as highly liquid debt instruments with an initial maturity of three months or less to be cash equivalents. Under state law, the Judge 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.

I. Vacation and Sick Leave

The court does not have a policy for its four employees' annual vacation and sick leave.

J. Use of Estimates

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

K. Fund Balances

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable 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 comprises the remaining four classifications: restricted, committed, assigned and unassigned.

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.

Committed Fund Balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolution of the Judge – the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Judge removes the specified use by taking the same type of action imposing the commitment.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies (continued)

K. Fund Balances (continued)

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 Court’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Judge and management have 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 nonspendable 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.

When both restricted and unrestricted resources are available for use, it is the Court’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

Note 3 - Cash and Cash Equivalents

Custodial Credit Risk – Deposits. The custodial credit risk is the risk that in the event of a bank failure, the Court’s deposits may not be returned to it. The Court’s policy to ensure there is no exposure to this risk is to require each financial institution to pledge its’ own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Court that the fiscal agent bank has failed to pay deposited fund upon demand. Accordingly, the Court had no custodial credit risk related to its deposits at December 31, 2020. The court had cash and cash equivalents in demand deposits and a certificate of deposit, totaling \$90,790 at December 31, 2020.

These deposits are stated at cost, which approximates market. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at December 31, 2020, are secured, as follows:

Bank Balances	<u>\$ 91,947</u>
FDIC Insurance	250,000
Pledged Securities (uncollateralized)	-
Total	<u>\$ 250,000</u>

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 4 - Receivables

The Judicial Expense Fund receivables of \$7,894 at December 31, 2020, are as follows:

	<u>Total</u>	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>	<u>Drug Court Fund</u>	<u>FINS Fund</u>
Criminal and Civil Costs	\$ 7,894	\$ 4,051	\$ 2,583	\$ -	\$ 1,260

Note 5 - Litigation and Claims

There is no litigation pending against the Judicial Expense Fund at December 31, 2020.

Note 6 - Health and Life Insurance Benefits

The Judicial Expense Fund provides health care and life insurance benefits for its employees. Substantially all of the Judicial Expense Fund employees are covered by the State Employees Benefit Program. During the year ended December 31, 2020, the Expense Fund paid \$39,730 for those benefits, of which the child support fund reimbursed \$15,343.

Note 7- Pension and Compensated Absences

The 37th Judicial District Court does not participate in a retirement system, or in an individual retirement account.

Note 8 - Grant Programs

Families in Need of Services (FINS)

The 37th Judicial District Court receives a grant for \$34,824 from the Supreme Court of the State of Louisiana for the operation of the FINS Program. The Court receives the money in monthly installments of \$2,902 from the state. The court uses the grant money to pay the expenditures of the FINS program and the salary for the FINS Officer.

Temporary Assistance for Needy Families (TANF)

The 37th District Court has been awarded from the Louisiana Supreme Court, State of Louisiana Drug Court Program Office funds that include federal grants totaling \$41,678 during the year ended December 31, 2020 from the "Temporary Assistance for Needy Families" (TANF) program.

The total expenditures of the 37th District Court related to this program were \$46,887 for the year ended December 31, 2020. The difference is the timing difference between spending the funds and receiving the reimbursement.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 9 - Subsequent Events

Subsequent events have been evaluated through April 28, 2021 and it has been determined that the significant event has occurred for disclosure. April 28, 2021 is the date that the financial statements are available to be issued.

The Covid-19 outbreak in the United States and our state has caused business disruption mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Court and the duration cannot be estimated at this time.

At December 31, 2020, the Court terminated its participation in the Drug Court program with the State Supreme Court.

Note 10 - Deficit Fund Balance

The 37th Judicial District Court uses one the Judicial Expense Fund to account for both its general fund activities and its Drug Court activities. When both are combined into one fund, there is actually excess fund balance of \$36,922. For reporting purposes, these two activities are separated, causing the general fund activities to have a deficit of \$47,648. The Court intends to reduce this deficit with reductions in future expenditures.

REQUIRED SUPPLEMENTAL INFORMATION (PART B)

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

BUDGETARY COMPARISON SCHEUDLE
JUDICIAL EXPENSE FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Caldwell Parish Sheriff's Department	\$ 6,100	\$ 6,100	\$ 4,990	\$ (1,110)
Caldwell Parish Clerk of Court	3,400	3,400	2,880	(520)
Caldwell Parish Misdemeanor Probation	8,200	8,200	7,126	(1,074)
Miscellaneous	-	-	-	-
Total Revenues	17,700	17,700	14,996	(2,704)
<u>Expenditures (Outflows):</u>				
Advertising	100	100	-	100
Continuing Education	700	700	400	300
Contract Labor	-	-	-	-
Accounting Fees	2,100	2,100	5,193	(3,093)
Dues & Subscriptions	910	910	900	10
Miscellaneous	200	200	530	(330)
Insurance	24,000	24,000	19,087	4,913
Supplies	150	150	227	(77)
Payroll Expense	4,950	4,950	3,149	1,801
Travel	2,500	2,500	3,134	(634)
Total Expenditures	35,610	35,610	32,620	2,990
<u>Excess (Deficiency) of Revenues Over Expenditures</u>				
	(17,910)	(17,910)	(17,624)	286
<u>Other Financing Sources (Uses)</u>				
Transfers In	-	-	-	-
Interest Income	100	100	222	122
Child Support Transfers	21,700	21,700	15,343	(6,357)
Indigent Defender Board	-	-	-	-
Total Other Financing Sources (Uses)	21,800	21,800	15,565	(6,235)
<u>Net Change in Fund Balance</u>	3,890	3,890	(2,059)	(5,949)
<u>Fund Balance at Beginning of Year</u>	<u>(37,142)</u>	<u>(37,142)</u>	<u>(45,589)</u>	<u>-</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	\$ (33,252)	\$ (33,252)	\$ (47,648)	\$ (5,949)

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

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

BUDGETARY COMPARISON SCHEDULE
FINS FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
State Funds - Department of Social Services	34,824	34,824	33,564	\$ (1,260)
Cooperative Endeavor	-	-	-	-
Total Revenues	<u>34,824</u>	<u>34,824</u>	<u>33,564</u>	<u>(1,260)</u>
<u>Expenditures (Outflows):</u>				
Professional Services	29,380	29,380	29,380	-
Rent	-	-	-	-
Utilities	-	-	-	-
Travel	100	100	294	(194)
Postage	-	-	-	-
Telephone	2,225	2,225	2,264	(39)
Dues and Subscriptions	-	-	-	-
Office Supplies	2,500	2,500	381	2,119
Bookkeeping	1,500	1,500	1,500	-
Total Expenditures	<u>35,705</u>	<u>35,705</u>	<u>33,819</u>	<u>1,886</u>
<u>Net Change in Fund Balance</u>	(881)	(881)	(255)	1,886
<u>Fund Balance at Beginning of Year</u>	<u>1,281</u>	<u>1,281</u>	<u>1,281</u>	<u>-</u>
<u>FUND BALANCE (DEFICIT) AT END OF YEAR</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 1,026</u>	<u>\$ 1,886</u>

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

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

BUDGETARY COMPARISON SCHEUDLE
DRUG COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues (Inflows):</u>				
Federal Grant	\$ 42,300	\$ 42,300	\$ 41,678	\$ (622)
Fees and Donations	6,175	6,175	5,209	(966)
Total Revenues	<u>48,475</u>	<u>48,475</u>	<u>46,887</u>	<u>(1,588)</u>
<u>Expenditures (Outflows):</u>				
Administrative Personnel	8,016	8,016	8,866	(850)
Treatment	15,000	15,000	13,113	1,887
Testing and Labrotory	3,700	3,700	2,687	1,013
Office Expense	1,200	1,200	-	1,200
Other Services	2,100	2,100	1,200	900
Health Insurance	24,000	24,000	20,643	3,357
Travel and Training	1,500	1,500	378	1,122
Miscellaneous	-	-	-	-
Total Expenditures	<u>55,516</u>	<u>55,516</u>	<u>46,887</u>	<u>8,629</u>
<u>Net Change in Fund Balance</u>	(7,041)	(7,041)	-	7,041
<u>Fund Balance at Beginning of Year</u>	<u>84,570</u>	<u>84,570</u>	<u>84,570</u>	<u>-</u>
<u>FUND BALANCE (DEFICIT)</u>				
<u>AT END OF YEAR</u>	<u>\$ 77,529</u>	<u>\$ 77,529</u>	<u>\$ 84,570</u>	<u>\$ 7,041</u>

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

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

A proposed budget, prepared on the modified accrual basis of accounting, is posted at the courthouse at least ten days prior to the public hearing. A public hearing is held at the Thirty-Seventh Judicial District Court – Judicial Expense Fund’s office during the month of December for comments from citizens. The budget is then legally adopted by the district and amended during the year, as necessary. The budget is established and controlled by the district at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and subsequent amendments.

OTHER SUPPLEMENTARY INFORMATION

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2020

Ashley Thomas
District Judge

Purpose:

Travel and Mileage Reimbursements

3,134

Total

\$ 3,134

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>First Six Month Period Ended 06/30/2020</u>	<u>Second Six Month Period Ended 12/31/2020</u>
Receipts From:		
Louisiana Supreme Court, Drug Court Reimbursement	\$ 22,687	\$ 18,991
Caldwell Parish Clerk of Court, Civil Fines	1,440	1,440
Caldwell Midemeanor Probation, Probation Fees	3,386	3,739
Caldwell Parish Sheriff, Bond Fees	2,285	2,715
Total Receipts	<u>\$ 29,798</u>	<u>26,885</u>
Ending Balance of Amounts Assessed But Not Received	<u>\$ -</u>	<u>\$ -</u>