

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

**FINANCIAL REPORT
For the Year Ended December 31, 2018**

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

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

FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2018

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ACCOUNTANTS' COMPILATION REPORT

June 14, 2019

Honorable Judge Joel G. Davis and
Honorable Judge E. David Deshotels, Jr.
Thirty-Third Judicial District Court
Oberlin, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Thirty-Third Judicial District Court Judicial Expense Fund (the Court), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2018, which collectively comprise the Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

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

Required Supplementary Information

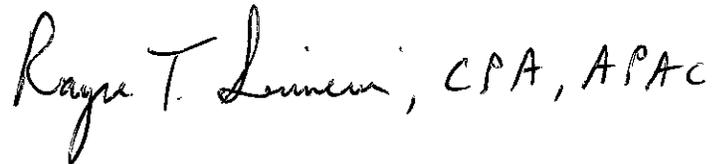
Accounting principles generally accepted in the United States of America require that the general fund and gaming fund budgetary comparison schedules on page 13 and page 14, be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

Other Supplementary Information

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

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana
June 14, 2019



BASIC FINANCIAL STATEMENTS

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

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

**Statement of Net Position
December 31, 2018**

	<u>Governmental Activities</u>
ASSETS	
Cash and certificates of deposit	\$ 807,098
Receivables	
Court cost revenue receivable	15,461
Gaming revenue receivable	4,786
Interest receivable	243
Other receivables	6,234
Prepaid expenses	450
Capital assets, net	32,646
Total Assets	<u><u>866,918</u></u>
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	-
Total Deferred Outflows of Resources	<u><u>-</u></u>
LIABILITIES	
Accounts payable	7,188
Payroll liabilities	595
Total Liabilities	<u><u>7,783</u></u>
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	-
Total Deferred Inflows of Resources	<u><u>-</u></u>
NET POSITION	
Invested in capital assets, net	32,646
Unrestricted	826,489
Total Net Position	<u><u>\$ 859,135</u></u>

See Accountants' Compilation Report.

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

**Statement of Activities
For the Year Ended December 31, 2018**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Court administration	\$ 160,020	\$ 121,220	\$ 53,797	\$ -	\$ 14,997
Total Governmental Activities	\$ 160,020	\$ 121,220	\$ 53,797	\$ -	\$ 14,997
 General Revenues:					
					2,193
					2,193
					17,190
					841,945
					\$ 859,135

See Accountants' Compilation Report.

FUND FINANCIAL STATEMENTS (FFS)

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

**Balance Sheet
Governmental Funds
December 31, 2018**

	General Fund	Gaming Fund	Total Governmental Funds
ASSETS			
Cash and certificates of deposit	\$ 571,665	\$ 235,433	\$ 807,098
Receivables			
Court cost revenue receivable	15,461	-	15,461
Gaming revenue receivable	-	4,786	4,786
Interest receivable	207	36	243
Other receivables	-	6,234	6,234
Prepaid expenses	450	-	450
Total Assets	587,783	246,489	834,272
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 587,783	\$ 246,489	\$ 834,272
LIABILITIES			
Accounts payable	\$ 7,188	\$ -	\$ 7,188
Payroll liabilities	595	-	595
Total Liabilities	7,783	-	7,783
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	-	-	-
Total Liabilities and Deferred Inflows of Resources	7,783	-	7,783
FUND BALANCES			
Nonspendable	450	-	450
Assigned	-	246,489	246,489
Unassigned	579,550	-	579,550
Total Fund Balances	580,000	246,489	826,489
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 587,783	\$ 246,489	\$ 834,272

See Accountants' Compilation Report.

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

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
December 31, 2018**

Total Fund Balances - Governmental Funds \$ 826,489

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

Courtroom furniture, fixtures and equipment	\$ 100,567	
Less: Accumulated depreciation	<u>(67,921)</u>	32,646

Total Net Position - Governmental Activities **\$ 859,135**

See Accountants' Compilation Report.

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

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018**

	<u>General Fund</u>	<u>Gaming Fund</u>	<u>Total Governmental Funds</u>
Revenues			
Court cost revenue	\$ 121,220	\$ -	\$ 121,220
Gaming revenue	-	19,144	19,144
Interest income	1,844	349	2,193
Intergovernmental revenue	34,653	-	34,653
Total Revenues	<u>157,717</u>	<u>19,493</u>	<u>177,210</u>
Expenditures			
Current -			
Contract labor	260	-	260
Dues and subscriptions	3,751	-	3,751
Insurance	6,679	83	6,762
Jury expenses (including meals)	1,178	-	1,178
Library reference materials	5,216	-	5,216
Office expense	7,377	-	7,377
Payroll taxes	2,643	175	2,818
Professional fees	8,450	-	8,450
Repairs and maintenance	3,360	-	3,360
Retirement	4,491	1,412	5,903
Salaries and wages	65,213	12,044	77,257
Seminars	2,390	-	2,390
Telephone	15,426	-	15,426
Travel and meals	12,030	-	12,030
Uniforms	1,641	-	1,641
Capital outlays	2,186	-	2,186
Total Expenditures	<u>142,291</u>	<u>13,714</u>	<u>156,005</u>
Net Changes in Fund Balances	15,426	5,779	21,205
<i>Fund Balances at Beginning of Period</i>	<u>564,574</u>	<u>240,710</u>	<u>805,284</u>
Fund Balances at End of Period	<u>\$ 580,000</u>	<u>\$ 246,489</u>	<u>\$ 826,489</u>

See Accountants' Compilation Report.

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

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2018**

Net Changes in Fund Balances - Governmental Funds	\$	21,205
Fixed assets are expensed as capital outlays in governmental fund statements, capitalized as fixed assets in Statement of Net Position.		2,186
Depreciation expense is reflected in the government-wide Statement of Activities, but not deducted in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances.		(6,201)
Change in Net Position - Governmental Activities	\$	<u>17,190</u>

See Accountants' Compilation Report.

REQUIRED SUPPLEMENTARY INFORMATION

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

**Statement of Revenues, Expenditures, and Change in Fund Balance-Budget and Actual
General Fund
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Court cost revenue	\$ 95,000	\$ 95,000	\$ 121,220	\$ 26,220
Interest income	300	300	1,844	1,544
Intergovernmental revenue	47,000	47,000	34,653	(12,347)
Total Revenues	142,300	142,300	157,717	15,417
Expenditures				
Current -				
Contract labor	1,500	1,500	260	1,240
Dues and subscriptions	1,750	1,750	3,751	(2,001)
Insurance	5,000	5,000	6,679	(1,679)
Jury expenses (including meals)	3,200	3,200	1,178	2,022
Library reference materials	16,000	16,000	5,216	10,784
Office expense	15,000	15,000	7,377	7,623
Payroll taxes	3,000	3,000	2,643	357
Professional fees	9,500	9,500	8,450	1,050
Repairs and maintenance	5,000	5,000	3,360	1,640
Retirement	6,500	6,500	4,491	2,009
Salaries and wages	60,000	60,000	65,213	(5,213)
Seminars	7,500	7,500	2,390	5,110
Telephone	24,000	24,000	15,426	8,574
Travel and meals	20,000	20,000	12,030	7,970
Uniforms	1,250	1,250	1,641	(391)
Capital outlays	10,000	10,000	2,186	7,814
Total Expenditures	189,200	189,200	142,291	46,909
Net Change in Fund Balance	(46,900)	(46,900)	15,426	62,326
<i>Fund Balance at Beginning of Period</i>	564,574	564,574	564,574	-
Fund Balance at End of Period	\$ 517,674	\$ 517,674	\$ 580,000	\$ 62,326

See Accountants' Compilation Report.

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

**Statement of Revenues, Expenditures, and Change in Fund Balance-Budget and Actual
Gaming Fund
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Gaming revenue	\$ 21,750	\$ 19,000	\$ 19,144	\$ 144
Interest income	500	1,000	349	(651)
Total Revenues	22,250	20,000	19,493	(507)
Expenditures				
Current -				
Bank charges	50	50	-	50
Insurance	250	250	83	167
Payroll taxes	1,250	1,250	175	1,075
Retirement	3,000	3,000	1,412	1,588
Salaries and wages	28,000	25,000	12,044	12,956
Total Expenditures	32,550	29,550	13,714	15,836
Net Change in Fund Balance	(10,300)	(9,550)	5,779	15,329
<i>Fund Balance at Beginning of Period</i>	240,710	240,710	240,710	-
Fund Balance at End of Period	\$ 230,410	\$ 231,160	\$ 246,489	\$ 15,329

See Accountants' Compilation Report.

OTHER SUPPLEMENTARY INFORMATION

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

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

Year Ended December 31, 2018

Chief Executive Officer: Joel G. Davis, Chief Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	2,616
Benefits-retirement	-
Benefits-cell phone	2,047
Car allowance	-
Vehicle provided by government	-
Per diem	1,239
Reimbursements	-
Travel	763
Registration fees	1,950
Conference travel	3,598
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Dues and Membership Fees	350

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

See Accountants' Compilation Report.