

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

**FINANCIAL REPORT  
For the Year Ended December 31, 2019**

*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, 2019**

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**ACCOUNTANTS' COMPILATION REPORT**

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

September 11, 2020

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, 2019, 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**

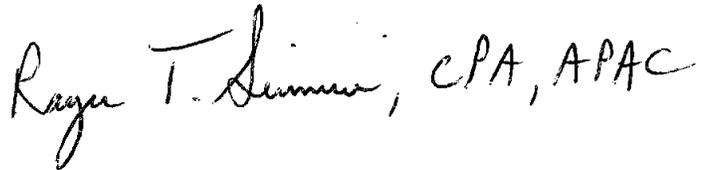
Accounting principles generally accepted in the United States of America require that the general fund and gaming fund budgetary comparison schedules (on pages 13 and 14), be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and,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

Royce T. Scimemi, CPA, APAC  
Oberlin, Louisiana  
September 11, 2020



## **BASIC FINANCIAL STATEMENTS**

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

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

**Statement of Net Position  
December 31, 2019**

	<u>Primary Government Governmental Activities</u>
<b>ASSETS</b>	
Cash and certificates of deposit	\$ 839,189
Receivables	
Court cost revenue receivable	9,473
Gaming revenue receivable	4,909
Interest income receivable	383
Other receivables	514
Capital assets, net	27,214
<b><i>Total Assets</i></b>	<u><u>881,682</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b><i>Total Deferred Outflows of Resources</i></b>	<u><u>--</u></u>
<b>LIABILITIES</b>	
Accounts payable	12,365
Payroll liabilities	652
<b><i>Total Liabilities</i></b>	<u><u>13,017</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	--
<b><i>Total Deferred Inflows of Resources</i></b>	<u><u>--</u></u>
<b>NET POSITION</b>	
<i>Invested in capital assets, net</i>	27,214
<i>Unrestricted</i>	841,451
<b><i>Total Net Position</i></b>	<u><u>\$ 868,665</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, 2019**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>			<b>Net (Expense) Revenue and Change in Net Position Governmental Activities</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>	
<b>Primary Government - Governmental Activities:</b>					
Court administration	\$ 160,803	\$ 111,177	\$ 55,531	\$ --	\$ 5,905
<b>Total Governmental Activities</b>	160,803	111,177	55,531	--	5,905
		<b>General Revenues:</b>			
					3,625
					3,625
					<b>9,530</b>
					859,135
					<b>\$ 868,665</b>

See Accountants' Compilation Report.

**FUND FINANCIAL STATEMENTS (FFS)**

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

**Balance Sheet  
Governmental Funds  
December 31, 2019**

	<b>General Fund</b>	<b>Gaming Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Cash and certificates of deposit	\$ 600,009	239,180	839,189
Receivables			
Court cost revenue receivable	9,473	--	9,473
Gaming revenue receivable	--	4,909	4,909
Interest income receivable	338	45	383
Other receivables	514	--	514
<i>Total Assets</i>	610,334	244,134	854,468
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<i>Total Assets and Deferred Outflows of Resources</i>	\$ 610,334	\$ 244,134	\$ 854,468
<b>LIABILITIES</b>			
Accounts payable	\$ 12,365	\$ --	\$ 12,365
Payroll liabilities	652	--	652
<i>Total Liabilities</i>	13,017	--	13,017
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	--	--	--
<i>Total Liabilities and Deferred Inflows of Resources</i>	13,017	--	13,017
<b>FUND BALANCE</b>			
Assigned	--	244,134	244,134
Unassigned	597,317	--	597,317
<i>Total Fund Balance</i>	597,317	244,134	841,451
<i>Total Liabilities, Deferred Inflows of Resources     and Fund Balance</i>	\$ 610,334	\$ 244,134	\$ 854,468

See Accountants' Compilation Report.

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

**Reconciliation of Governmental Funds Balance Sheet  
to the Statement of Net Position  
December 31, 2019**

Total Fund Balances - Governmental Funds	\$	841,451
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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>(73,353)</u>	27,214

<b>Total Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>868,665</u></b>
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**Thirty-Third Judicial District Court Judicial Expense Fund  
Oberlin, Louisiana**

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended December 31, 2019**

	<u>General Fund</u>	<u>Gaming Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Court cost revenue	\$ 111,177	\$ --	\$ 111,177
Gaming revenue	--	19,636	19,636
Interest income	3,019	606	3,625
Intergovernmental revenue	35,895	--	35,895
<b>Total Revenues</b>	<u>150,091</u>	<u>20,242</u>	<u>170,333</u>
<b>Expenditures</b>			
Current:			
Contract labor	600	--	600
Dues and subscriptions	3,117	--	3,117
Insurance	7,444	99	7,543
Jury expense (including meals)	628	--	628
Library reference materials	4,863	--	4,863
Office expense	6,912	--	6,912
Payroll taxes	2,393	209	2,602
Professional fees	8,250	--	8,250
Repairs and maintenance	2,636	--	2,636
Retirement	4,968	1,656	6,624
Salaries and wages	66,300	14,400	80,700
Seminars	5,275	--	5,275
Telephone	12,958	--	12,958
Travel and meals	11,616	--	11,616
Uniforms	1,047	--	1,047
<b>Total Expenditures</b>	<u>139,007</u>	<u>16,364</u>	<u>155,371</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	11,084	3,878	14,962
<b>Other Financing Sources (Uses)</b>			
Operating transfers	6,233	(6,233)	--
<b>Net Change in Fund Balances</b>	<u>17,317</u>	<u>(2,355)</u>	<u>14,962</u>
<i>Fund Balances at Beginning of Period</i>	<u>580,000</u>	<u>246,489</u>	<u>826,489</u>
<b>Fund Balances at End of Period</b>	<u>\$ 597,317</u>	<u>\$ 244,134</u>	<u>\$ 841,451</u>

See Accountants' Compilation Report.

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

**Reconciliation of Governmental Funds Statement of Revenues, Expenditures,  
and Changes in Fund Balance to the Statement of Activities  
For the Year Ended December 31, 2019**

Total Net Changes in Fund Balances - Governmental Funds	\$	14,962
Depreciation expense is reflected the government-wide Statement of Activities, but is not deducted in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances.		(5,432)
<b>Changes in Net Position - Governmental Activities</b>	<b>\$</b>	<b><u>9,530</u></b>

See Accountants' Compilation Report

**REQUIRED SUPPLEMENTARY INFORMATION**

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
General Fund  
For the Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable) Final to Actual</u>
<b>Revenues</b>				
Court cost revenue	\$ 110,000	\$ 110,000	\$ 111,177	\$ 1,177
Interest income	1,500	1,500	3,019	1,519
Intergovernmental revenue	34,500	34,500	35,895	1,395
<b>Total Revenues</b>	<u>146,000</u>	<u>146,000</u>	<u>150,091</u>	<u>4,091</u>
<b>Expenditures</b>				
Current:				
Contract labor	1,500	1,500	600	900
Dues and subscriptions	4,000	4,000	3,117	883
Insurance	7,000	7,000	7,444	(444)
Jury expense (including meals)	3,500	3,500	628	2,872
Library reference materials	7,500	7,500	4,863	2,637
Office expense	15,000	15,000	6,912	8,088
Payroll taxes	3,300	3,300	2,393	907
Professional fees	9,500	9,500	8,250	1,250
Repairs and maintenance	7,500	7,500	2,636	4,864
Retirement	7,000	7,000	4,968	2,032
Salaries and wages	66,000	66,000	66,300	(300)
Seminars	6,000	6,000	5,275	725
Telephone	16,000	16,000	12,958	3,042
Travel and meals	15,000	15,000	11,616	3,384
Uniforms	1,500	1,500	1,047	453
Capital outlay	10,000	10,000	--	10,000
<b>Total Expenditures</b>	<u>180,300</u>	<u>180,300</u>	<u>139,007</u>	<u>41,293</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(34,300)	(34,300)	11,084	45,384
<b>Other Financing Sources (Uses)</b>				
Operating transfers	--	--	6,233	6,233
<b>Net Change in Fund Balance</b>	<b>(34,300)</b>	<b>(34,300)</b>	<b>17,317</b>	<b>51,617</b>
<i>Fund Balance at Beginning of Period</i>	<u>580,000</u>	<u>580,000</u>	<u>580,000</u>	<u>--</u>
<b>Fund Balance at End of Period</b>	<b>\$ <u>545,700</u></b>	<b>\$ <u>545,700</u></b>	<b>\$ <u>597,317</u></b>	<b>\$ <u>51,617</u></b>

See Accountants' Compilation Report.

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual  
Gaming Fund  
For the Year Ended December 31, 2019**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
<b>Revenues</b>				
Gaming revenue	\$ 17,500	\$ 17,500	\$ 19,636	\$ 2,136
Interest income	1,000	1,000	606	(394)
<b>Total Revenues</b>	18,500	18,500	20,242	1,742
<b>Expenditures</b>				
<b>Current:</b>				
Bank charges	50	50	--	50
Insurance	250	250	99	151
Payroll taxes	1,250	1,250	209	1,041
Retirement	3,000	3,000	1,656	1,344
Salaries and wages	27,000	27,000	14,400	12,600
<b>Total Expenditures</b>	31,550	31,550	16,364	15,186
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(13,050)	(13,050)	3,878	16,928
<b>Other Financing Sources (Uses)</b>				
Operating transfers	--	--	(6,233)	(6,233)
<b>Net Change in Fund Balance</b>	(13,050)	(13,050)	(2,355)	10,695
<i>Fund Balance at Beginning of Period</i>	246,489	246,489	246,489	--
<b>Fund Balance at End of Period</b>	\$ 233,439	\$ 233,439	\$ 244,134	\$ 10,695

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, 2019**

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

<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Salary	\$ -
Benefits-insurance	2,616
Benefits-retirement	-
Benefits-cell phone	1,489
Car allowance	-
Vehicle provided by government	-
Per diem	885
Reimbursements	-
Travel	151
Registration fees	1,600
Conference travel	2,438
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Dues and Membership Fees	414

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

See Accountants' Compilation Report.