

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

**FINANCIAL REPORT  
For the Year Ended December 31, 2017**

*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, 2017**

TABLE OF CONTENTS

	<u>Pages</u>
Accountants' Compilation Report	1-2
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)</b>	
Statement of net position	5
Statement of activities	6
<b>FUND FINANCIAL STATEMENTS (FFS)</b>	
Balance sheet - governmental funds	8
Reconciliation of governmental funds balance sheet with statement of net position	9
Statement of revenues, expenditures and changes in fund balances - governmental funds	10
Reconciliation of statement of revenues, expenditures, and changes in fund balances - governmental funds with statement of activities	11
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Statements of Revenues, Expenditures and Changes in Fund Balance:	
Budget and Actual - General Fund	13
Budget and Actual - Gaming Fund	14
<b>OTHER SUPPLEMENTARY INFORMATION</b>	
Statement of Compensation, Benefits and Other Payments to Chief Executive Officer	16

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**ACCOUNTANTS' COMPILATION REPORT**

June 21, 2018

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, 2017, 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 representation of management. The required supplementary information was subject to our compilation engagement, but 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 representation of management. The information was subject to our compilation engagement, but 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 21, 2018

*Royce T. Scimemi, CPA, APAC*

## **BASIC FINANCIAL STATEMENTS**

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

**Thirty-Third Judicial District Court Judicial Expense Fund**  
**Statement of Net Position**  
**December 31, 2017**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and certificates of deposit	\$ 800,561
Receivables:	
Court cost revenue receivable	8,424
Interest receivable	162
Gaming revenue receivable	5,474
Capital assets, net	37,135
<b>Total Assets</b>	<b>851,756</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	-
<b>Total Deferred Outflows of Resources</b>	-
 <b>LIABILITIES</b>	
Accounts payable	8,667
Payroll liabilities	669
<b>Total Liabilities</b>	<b>9,336</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	-
<b>Total Deferred Inflows of Resources</b>	-
 <b>NET POSITION</b>	
Invested in capital assets, net	37,135
Unrestricted	805,285
<b>Total Net Position</b>	<b>\$ 842,420</b>

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund  
Statement of Activities  
For the Year Ended December 31, 2017**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital Grants</u> <u>and</u> <u>Contributions</u>	<u>Revenue</u> <u>Primary</u> <u>Governmental</u> <u>Activities</u>
<b>Governmental Activities:</b>					
Court administration	\$ 180,739	\$ 114,659	\$ 59,629	\$ -	\$ (6,451)
<b><i>Total Governmental Activities</i></b>	<b>180,739</b>	<b>114,659</b>	<b>59,629</b>	<b>-</b>	<b>(6,451)</b>
		<b>General Revenues:</b>			
					4,210
					<u>4,210</u>
					<b>(2,241)</b>
					844,661
					<u>\$ 842,420</u>

See Accountants' Compilation Report.

**FUND FINANCIAL STATEMENTS (FFS)**

**Thirty-Third Judicial District Court Judicial Expense Fund  
Balance Sheet  
Governmental Funds  
December 31, 2017**

	<b>General Fund</b>	<b>Gaming Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Cash and certificates of deposit	\$ 565,361	\$ 235,200	\$ 800,561
Receivables:			
Court cost revenue receivable	8,424	-	8,424
Interest receivable	126	36	162
Gaming revenue receivable	-	5,474	5,474
<b>Total Assets</b>	<b>573,911</b>	<b>240,710</b>	<b>814,621</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	-	-	-
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 573,911</b>	<b>\$ 240,710</b>	<b>\$ 814,621</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 8,667	\$ -	\$ 8,667
Payroll liabilities	669	-	669
<b>Total Liabilities</b>	<b>9,336</b>	<b>-</b>	<b>9,336</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	-	-	-
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>9,336</b>	<b>-</b>	<b>9,336</b>
<b>FUND BALANCE</b>			
Assigned	-	240,710	240,710
Unassigned	564,575	-	564,575
<b>Total Fund Balance</b>	<b>564,575</b>	<b>240,710</b>	<b>805,285</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 573,911</b>	<b>\$ 240,710</b>	<b>\$ 814,621</b>

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund  
Reconciliation of Governmental Funds Balance Sheet  
with Statement of Net Position**

**December 31, 2017**

Total Fund Balance - Governmental Funds	\$ 805,285
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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 Balance. Capital assets consist of:

- Courtroom furniture, fixtures and equipment, net of \$61,270 in accumulated depreciation	37,135
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<b>Total Net Position - Governmental Funds</b>	<b><u>\$ 842,420</u></b>
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See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
**For the Year Ended December 31, 2017**

	<u>General Fund</u>	<u>Gaming Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Court cost revenue	\$ 114,659	\$ -	\$ 114,659
Gaming revenue	-	21,896	21,896
Interest income	2,495	1,715	4,210
Intergovernmental revenue	<u>37,733</u>	<u>-</u>	<u>37,733</u>
<b>Total Revenues</b>	154,887	23,611	178,498
<b>Expenditures</b>			
Current -			
Bank charges	-	38	38
Dues and subscriptions	2,675	-	2,675
Insurance	4,755	182	4,937
Jury expenses (including meals)	3,615	-	3,615
Library reference materials	5,661	-	5,661
Office expense	14,567	-	14,567
Payroll taxes	3,227	1,054	4,281
Professional fees	6,985	-	6,985
Repairs and maintenance	9,195	-	9,195
Retirement	3,015	2,341	5,356
Salaries and wages	59,775	26,340	86,115
Seminars	5,496	-	5,496
Telephone	14,975	-	14,975
Travel and meals	10,416	-	10,416
Uniforms	577	-	577
Capital outlays	<u>13,165</u>	<u>-</u>	<u>13,165</u>
<b>Total Expenditures</b>	158,099	29,955	188,054
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<u>(3,212)</u>	<u>(6,344)</u>	<u>(9,556)</u>
<b>Net Change in Fund Balance</b>	<b>(3,212)</b>	<b>(6,344)</b>	<b>(9,556)</b>
<i>Fund Balance at Beginning of Period</i>	567,787	247,054	814,841
<b>Fund Balance at End of Period</b>	<b>\$ <u>564,575</u></b>	<b>\$ <u>240,710</u></b>	<b>\$ <u>805,285</u></b>

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund  
 Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and  
 Changes in Fund Balance with Statement of Activities  
 For the Year Ended December 31, 2017**

Total Net Change in Fund Balance - Governmental Funds	\$	(9,556)
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized in the Statement of Net Position.		13,165
Depreciation expense is reflected in the government-wide Statement of Activities but not deducted in governmental funds Statement of Revenues, Expenditures and Changes in Fund Balance		(5,850)
<b>Changes in Net Position - Governmental Funds</b>	<b>\$</b>	<b><u>(2,241)</u></b>

See Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**Thirty-Third Judicial District Court Judicial Expense Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2017**

	<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	\$ 95,000	\$ 95,000	\$ 114,659	\$ 19,659
Interest income	300	300	2,495	2,195
Intergovernmental revenue	47,000	47,000	37,733	(9,267)
<b>Total Revenues</b>	<u>142,300</u>	<u>142,300</u>	<u>154,887</u>	<u>12,587</u>
<b>Expenditures</b>				
Current -				
Contract labor	2,500	2,500	-	2,500
Dues and subscriptions	1,500	1,500	2,675	(1,175)
Insurance	5,000	5,000	4,755	245
Jury expenses (including meals)	3,200	3,200	3,615	(415)
Library reference materials	20,000	20,000	5,661	14,339
Office expense	15,000	15,000	14,567	433
Payroll taxes	3,000	3,000	3,227	(227)
Professional fees	9,500	9,500	6,985	2,515
Repairs and maintenance	5,000	5,000	9,195	(4,195)
Retirement	6,500	6,500	3,015	3,485
Salaries and wages	60,000	60,000	59,775	225
Seminars	7,500	7,500	5,496	2,004
Telephone	15,000	15,000	14,975	25
Travel and meals	20,000	20,000	10,416	9,584
Uniforms	250	250	577	(327)
Capital outlays	5,000	5,000	13,165	(8,165)
<b>Total Expenditures</b>	<u>178,950</u>	<u>178,950</u>	<u>158,099</u>	<u>20,851</u>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	(36,650)	(36,650)	(3,212)	33,438
<b>Net Change in Fund Balance</b>				
<b>Net Change in Fund Balance</b>	<u>(36,650)</u>	<u>(36,650)</u>	<u>(3,212)</u>	<u>33,438</u>
<i>Fund Balance at Beginning of Period</i>	567,787	567,787	567,787	-
<b>Fund Balance at End of Period</b>	<u>\$ 531,137</u>	<u>\$ 531,137</u>	<u>\$ 564,575</u>	<u>\$ 33,438</u>

See Accountants' Compilation Report.

**Thirty-Third Judicial District Court Judicial Expense Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance-Budget and Actual**  
**Gaming Fund**  
**For the Year Ended December 31, 2017**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable) Final to Actual</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Gaming revenue	\$ 21,750	\$ 21,750	\$ 21,896	\$ 146
Interest income	250	250	1,715	1,465
<b>Total Revenues</b>	<u>22,000</u>	<u>22,000</u>	<u>23,611</u>	<u>1,611</u>
<b>Expenditures</b>				
Bank charges	-	-	38	(38)
Insurance	250	250	182	68
Payroll expenses	750	750	1,054	(304)
Retirement	3,000	3,000	2,341	659
Salaries & wages	21,000	21,000	26,340	(5,340)
<b>Total Expenditures</b>	<u>25,000</u>	<u>25,000</u>	<u>29,955</u>	<u>(4,955)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(6,344)</u>	<u>(3,344)</u>
<b>Net Change in Fund Balance</b>	<u>(3,000)</u>	<u>(3,000)</u>	<u>(6,344)</u>	<u>(3,344)</u>
<b>Fund Balance at Beginning of Period</b>	<u>247,054</u>	<u>247,054</u>	<u>247,054</u>	<u>-</u>
<b>Fund Balance at End of Period</b>	<u>\$ 244,054</u>	<u>\$ 244,054</u>	<u>\$ 240,710</u>	<u>\$ (3,344)</u>

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, 2017

Chief Executive Officer: Joel G. Davis, Chief Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	1,728
Benefits-retirement	-
Benefits-cell phone	2,328
Car allowance	-
Vehicle provided by government	-
Per diem	1,180
Reimbursements	272
Travel	987
Registration fees	1,825
Conference travel	2,574
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-
Other – Dues and Membership Fees	300

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 and health insurance benefits from the state through the Louisiana Supreme Court.

See Accountants' Compilation Report.