

**THIRTY-NINTH JUDICIAL DISTRICT  
COURT EXPENSE FUND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 2018**

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
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JUNE 30, 2018

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Honorable Lewis Sams, Judge  
Thirty-Ninth Judicial District Court Expense Fund  
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Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Thirty-Ninth Judicial District Court Expense Fund, as of and for the year ended June 30, 2018, and related notes to the financial statements, which collectively comprise the 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. 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 AICPA. 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.

Accounting principles generally accepted in the United States of America require that supplementary information beginning on page 16 be presented to supplement the basic financial statements. 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 and for placing the basic financial statements in an appropriate operational, economic, or historic 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 assurance on such information.

***Hines, Squyres, & Associates***

Natchitoches, Louisiana  
August 21, 2017

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- MEMBERS -

American Institute of Certified Public Accountants      Society of Louisiana Certified Public Accountants

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
STATEMENT OF NET POSITION  
JUNE 30, 2018

ASSETS	
Current Assets	
Cash	\$ 22,106
Accounts receivable	<u>1,438</u>
Total Current Assets	23,544
Noncurrent Assets	
Capital Assets, net	<u>0</u>
Total Assets	<u>\$ 23,544</u>
LIABILITIES AND NET POSITION	
LIABILITIES	
Current Liabilities	0
Accounts payables and accruals	<u>1,236</u>
Total Liabilities	1,236
NET POSITION	
Investment in capital assets, Net of related debt	0
Unrestricted net position	<u>22,308</u>
Total Net Position	22,308
Total Liabilities and Net Position	<u>\$ 23,544</u>

The accompanying notes are an integral part of this statement.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

	Expense	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contribution	Revenue and Changes in Net Position
General Government					
Personal services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Travel	341	831	0	0	490
Operating services	8,501	20,703	0	0	12,202
Supplies	1,604	3,906	0	0	2,302
Professional services	2,600	6,332	0	0	3,732
Restitution	0	0	0	0	0
Depreciation	0	0	0	0	0
Total General Government	<u>\$ 13,046</u>	<u>\$ 31,772</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>18,726</u>
General Revenues					2
Interest income					<u>(9,600)</u>
Transfers (Red River Police Jury)					<u>(9,598)</u>
Total General Revenues					9,128
Change in Net Position					<u>13,180</u>
Net Position, Beginning of year					<u>\$ 22,308</u>
Net Position, End of year					<u>\$ 22,308</u>

The accompanying notes are an integral part of this statement.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2018

ASSETS	
Cash	\$ 22,106
Accounts receivable	<u>1,438</u>
Total Assets	<u>\$ 23,544</u>
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable and accruals	\$ <u>1,236</u>
Total Liabilities	1,236
FUND BALANCES	
Unassigned	<u>22,308</u>
Total Fund Balances	<u>22,308</u>
Total Liabilities and Fund Balances	<u>\$ 23,544</u>

The accompanying notes are an integral part of this statement.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2018

Total Fund Balances for Governmental Funds (Exhibit C)	\$	22,308
Total Net Position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Equipment and Office Equipment, net of \$9,182 in accumulated depreciation	0	
Buildings and Building Improvements, net of \$4,578 in accumulated depreciation	0	
Total Capital Assets		0
Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the fund liabilities.		
		0
Total Net Position of Governmental Activities (Exhibit A)	\$	<u>22,308</u>

The accompanying notes are an integral part of this statement.

EXHIBIT E

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2018

REVENUES	
Fees, fines and charges for service	\$ 31,772
Interest Income	2
Miscellaneous	<u>0</u>
Total Revenues	31,774
EXPENDITURES	
General Government	
Personal Services	0
Travel	341
Operating Services	8,501
Supplies	1,604
Professional Services	2,600
Restitution	0
Capital Outlay	<u>0</u>
Total Expenditures	13,046
Excess/(Deficiency) of	\$ 18,728
Revenues over Expenditures	
Other Financing Sources/(Uses)	<u>(9,600)</u>
Transfers (Red River Parish Police Jury)	<u>(9,600)</u>
Total Other Financing Sources(Uses)	
Net Change in Fund Balance	9,128
Fund Balance, Beginning of year	<u>13,624</u>
Fund Balance, End of year	<u>\$ 22,752</u>

The accompanying notes are an integral part of this statement.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2018

Net Change in Fund Balances-Total Governmental Funds (Exhibit E)	\$	(9,128)
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The change in Net Position reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$222) exceeds capital outlay (\$0) in the current period.		0
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Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		0
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Change in Net Position of Governmental Activities (Exhibit B)	\$	<u>9,128</u>
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The accompanying notes are an integral part of this statement.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2018

The Thirty-Ninth Judicial District Court Expense Fund was created by an act of the Legislature of Louisiana during their 1980 regular session. The Fund began operating in March 1980. The judge of the Thirty-Ninth Judicial District, who is an elected official, has control over the Fund and all disbursements made therefrom. The Thirty-Ninth Judicial District encompasses Red River Parish, Louisiana.

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A.      Basis of Accounting**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This Codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The accompanying financial statements of the Thirty-Ninth Judicial District Court Expense Fund present information only as to the transactions of the programs of the Thirty-Ninth Judicial District Court Expense Fund as authorized by Louisiana statutes and administrative regulations.

Basis of accounting refers to when revenues and expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Thirty-Ninth Judicial District Court Expense Fund are maintained in accordance with applicable statutory provisions:

Revenue Recognition

Revenues are recognized using the full accrual basis of accounting; therefore, revenues are recognized in the accounting period in which they are earned and become measurable.

Expense Recognition

Expenses are recognized on the accrual basis; therefore, expenses, including salaries, are recognized in the period incurred, if measurable.

**B.      Budgetary Accounting**

Formal budgetary accounting is employed as a management control. The Thirty-Ninth Judicial District Court Expense Fund prepares and adopts a budget prior to July 1 of each year for its general fund in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The Fund amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2018

**C. Cash and Cash Equivalents**

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D. Receivables**

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

**E. Bad Debts**

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At June 30, 2017, \$0 was considered to be uncollectible.

**F. Capital Assets**

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the Thirty-Ninth Judicial District Court Expense Fund is charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Position. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

**G. Compensated Absences**

Full-time employees of the Thirty-Ninth Judicial District Court Expense Fund earn ten days vacation leave and ten days sick leave each year after completion of at least one year of employment. Leave cannot be accumulated or carried over from one year to the next. Therefore, no liability for compensated absences has been recorded in the accompanying financial statements. The Fund had no employees as of and during the year ended June 30, 2017.

**H. Restricted Net Position**

In the government-wide statements, equity is classified as net position and displayed in three components:

1. Investment in capital assets, net of related debt - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributed to the acquisition, construction, or improvement of those assets.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2018

2. Restricted net position - net position with constraints placed on the use either by a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or b) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - all other net position is reported in this category.

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I.      Fund Equity**

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components:

1. Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
2. Restricted - amounts constrained to specific purposes by either a) creditors, grantors, contributors, or the laws or regulations of other governments, or b) constitutional provisions or enabling legislation.
3. Committed - amounts constrained to specific purposes by the governmental entity at its highest level of decision-making authority (Judge). These amounts cannot be used for any other purposes unless the government takes the same highest level action to remove or change the constraint.
4. Assigned - amounts that do not meet the criteria to be classified as restricted or committed that are intended to be used for specific purposes as established by the Judge or their designee.
5. Unassigned - all other spendable amounts.

The Judge establishes (and modifies or rescinds) fund balance commitments and assignments by passage of an ordinance or resolution.

The Judicial District Court Expense Fund typically uses restricted fund balances first, followed by committed, assigned and unassigned funds when an expenditure is incurred for purposes for which amounts in any of these fund balance classifications could be used.

**J.      Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures 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.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2018

**NOTE 2      DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

**A.      Deposits with Financial Institutions**

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law, the Thirty-Ninth Judicial District Court Expense Fund may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the Fund may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits 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 bank. These pledged 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. The deposits at June 30, 2017 were secured as follows:

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2018

**NOTE 2      DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)**

**A.      Deposits with Financial Institutions (Continued)**

	Cash	Certificates of Deposit	Total
Deposits in bank accounts per balance sheet	\$ 22,106	\$ 0	\$ 22,106
	Cash	Certificates of Deposit	Total
Bank Balances (Category 3 Only, If Any)			
a. Uninsured and uncollateralized	\$ 0	\$ 0	\$ 0
b. Uninsured and uncollateralized with securities held by the pledging institution	0	0	0
c. Uninsured and uncollateralized with securities held by the pledging institution's trust department or agent but not in the entity's name	0	0	0
Total Category 3 Bank Balances	\$ 0	\$ 0	\$ 0
Total Bank Balances (All Categories Including Category 3 Reported Above)	\$ 22,106	\$ 0	\$ 22,106

The following is a breakdown by banking institution and amount of the balances shown above:

Banking Institution	Amount
American Bank and Trust	\$ 22,106
American Bank and Trust      Account has been closed	0
Total	\$ 22,106

**B.      Investments**

At June 30, 2018, the Thirty-Ninth Judicial District Court Expense Fund had investments of \$0.

**NOTE 3      ACCOUNTS RECEIVABLE**

The following is a summary of accounts receivable at June 30, 2018:

Class of Receivable		Amount
Fines, fees and charges for service		\$ 1,438
Other		0
Total		\$ 1,438

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2018

**NOTE 4      CAPITAL ASSETS**

A summary of the Thirty-Ninth Judicial District Court Expense Fund capital assets at June 30, 2018 follows:

	Balance June 30, 2016	Additions	Retirements	Balance June 30, 2017
Furniture, Fixtures and Equipment	\$ 4,578	0	0	\$ 4,578
Less: Accumulated Depreciation	(4,578)	0	0	(4,578)
Total Furniture, Fixtures and Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Buildings and Building Improvements	9,182	0	0	9,182
Less: Accumulated Depreciation	(9,182)	0	0	(9,182)
Total Buildings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Assets, net	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>\$ 0</u>

**NOTE 5      COMPENSATION**

A summary of the Thirty-Ninth Judicial District Court Expense Fund employee compensation at June 30, 2018:

Type of Compensation	Amount of Compensation
Salary	\$ 0.00
Reimbursements	0.00
Benefits	0.00
Other Pay	<u>0.00</u>
Total Compensation	<u>\$ 0.00</u>

**NOTE 6      JUDGE COMPENSATION**

A summary of Judge Sams' compensation for twelve months ended June 30, 2018:

Source of Compensation	Amount of Compensation
Judicial Branch of Louisiana	<u>\$ 148,764</u>
Total Compensation	<u>\$ 148,764</u>

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2018

**NOTE 7      ACCOUNTS PAYABLE AND ACCRUALS**

The following is a summary of accounts payable at June 30, 2018:

Class of Payable	Amount of Compensation
Vender	\$ 1,236
Total Payables	\$ 1,236

As of June 30, 2018, The Thirty-Ninth Judicial Court Expense Fund had \$0 non-current debt.

**NOTE 8      RETIREMENT SYSTEM**

The Thirty-Ninth Judicial District Court Expense Fund had no employees as of and during the year ended June 30, 2018.

**NOTE 9      LEASES**

The Thirty-Ninth Judicial District Court Expense Fund was not obligated under any capital or operating lease commitments at June 30, 2018.

**NOTE 10     LITIGATION**

There was no outstanding litigation against the Thirty-Ninth Judicial District Court Expense Fund at June 30, 2018.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Supplementary information. Presented as additional analytical data.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2018

REVENUES	FINAL BUDGET	ACTUAL	VARIANCE FAV./(UNFAV.)
Fees, fines and charges for service	\$ 31,000	\$ 31,772	\$ 772
Interest Income	3	2	(1)
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	31,003	31,774	771
EXPENDITURES			
General Government			
Personal Services	0	0	0
Travel	350	341	9
Operating Services	9,000	8,501	499
Supplies	1,500	1,604	(104)
Professional Services	2,600	2,600	0
Depreciation	0	0	0
Restitution	0	0	0
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>13,450</u>	<u>13,046</u>	<u>404</u>
Excess/(Deficiency) of			
Revenues over Expenditures	\$ 17,553	\$ 18,728	\$ 1,175
Other Financing Sources/(Uses)			
Transfers (Red River Parish Police Jury)	<u>(9,500)</u>	<u>(9,600)</u>	<u>(100)</u>
Total Other Financing Sources(Uses)	<u>(9,500)</u>	<u>(9,600)</u>	<u>(100)</u>
Net Change in Fund Balance	8,053	9,128	1,075
Fund Balance, Beginning of year	<u>13,180</u>	<u>13,180</u>	<u>0</u>
Fund Balance, End of year	<u>\$ 21,233</u>	<u>\$ 22,308</u>	<u>\$ 1,075</u>