

JUDICIAL EXPENSE FUND

NINTH JUDICIAL DISTRICT

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020



TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1-2
REQUIRED SUPPLEMENTAL INFORMATION (PART I)	
Management's Discussion and Analysis	3-5
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
Statement of Net Position	6
Statement of Activities	7
FUND FINANCIAL STATEMENTS	
Governmental Funds	
Balance Sheet	8
Statement of Revenues, Expenditures and Changes in Fund Balance	9
NOTES TO FINANCIAL STATEMENTS	10 - 13
REQUIRED SUPPLEMENTAL INFORMATION (PART II)	
Statement of Revenues, Expenditures and Changes in Fund Balances (Budget and Actual)	
General Fund	14-16
OTHER SUPPLEMENTAL INFORMATION	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	17
Justice System Funding Schedule – Receiving Entity	18
OTHER MATTERS	
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	19-20
Schedule of Findings and Responses	21
Management's Corrective Action Plan	22
Schedule of Prior Year Findings and Responses	23



June 17, 2021

INDEPENDENT AUDITOR'S REPORT

To the Judges
Ninth Judicial District Court
State of Louisiana

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities and the major funds of the Judicial Expense Fund for the Ninth Judicial District, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Expense Fund's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of the Judicial Expense Fund, as of December 31, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Judicial Expense Fund
Ninth Judicial District
Page 2

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the information listed below to supplement the basic financial statements.

- Management's discussion and analysis
- Statement of Revenues, Expenditures, and Changes in Fund Balance (Budget and Actual)

Such 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 context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplemental Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Judicial Expense Fund basic financial statements. The supplemental information listed below is presented for purposes of additional analysis and is not a required part of the Expense Fund's financial statements.

- The Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Receiving Entity

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplemental information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standard

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2021, on our consideration of the Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Expense Fund's internal control over financial reporting and compliance.



Rozier, McKay & Willis
Certified Public Accountants

JUDICIAL EXPENSE FUND

NINTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2020

This section of the annual financial report presents our discussion and analysis of the Expense Fund's financial performance during the fiscal year ended December 31, 2020, along with certain comparative information for the previous year.

OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements include government-wide financial statements and fund financial statements. These two types of financial statements present the Expense Fund's financial position and results of operations from differing perspectives which are described as follows:

Government –Wide Financial Statements

The government-wide financial statements report information about the Expense Fund as a whole using accounting methods similar to those used by private-sector companies. These report all revenues and expenses regardless of when cash is received or paid. Furthermore, the government-wide statements include all of the Expense Fund's assets and liabilities. All of the Expense Fund's activities are classified as governmental activities in the government-wide financial statements. The governmental activities are financed primarily by grants, fines and various fees.

Fund Financial Statements

Fund financial statements provide detailed information regarding the Expense Fund's most significant activities and are not intended to provide information for the Expense Fund as a whole. Funds are accounting devices that are used to account for specific sources of funds. All of the funds are Governmental Funds. These funds are used to account for essentially the same functions that are reported as governmental activities in the government-wide financial statements. However, unlike government-wide financial statements, the governmental fund use a modified accrual basis of accounting that provides a short-term view of the Expense Fund's finances. Assets reported by governmental funds are limited to amounts that are available for current needs. In addition, liabilities are limited to amounts that are expected to be paid from currently available assets.

FINANCIAL ANALYSIS OF THE EXPENSE FUND AS A WHOLE

A comparative analysis of the government-wide Statement of Net Position is presented as follows:

JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

	For the Year Ended December 31,	
	2020	2019
<u>Assets:</u>		
Cash	\$ 1,542,506	\$ 1,703,942
Receivables	31,514	42,572
Depreciable capital assets, net	23,399	33,675
Total Assets	1,597,419	1,780,189
<u>Liabilities:</u>		
Accounts Payable	7,437	18,985
Total Liabilities	7,437	18,985
<u>Net Position:</u>		
Restricted	10,278	19,876
Unrestricted	1,556,305	1,707,653
Invested in Capital Assets	23,399	33,675
Total Net Position	\$ 1,589,982	\$ 1,761,204

As the presentation appearing above demonstrates, with the exception of \$23,399 invested in capital assets and \$10,278 restricted for family services, net position is unrestricted and may be used to meet the ongoing obligations.

A portion of the net position represent resources that are subject to restrictions that are imposed by grant funds received from Families in Need of Services.

A comparative analysis of the government-wide Statement of Activities is presented as follows:

	For the Year Ended December 31,	
	2020	2019
<u>Revenues:</u>		
Program Revenue:		
State Funds	\$ 55,386	\$ 53,364
Local Funds	71,858	95,005
Child Support Fees	272,257	324,307
General Revenue:		
Other	6,468	25,174
Total Revenue	405,969	497,850
<u>Program Expenses:</u>		
General Government - Judicial	577,191	538,932
Change in Net Position	(171,222)	(41,082)
Net Position Beginning	1,761,204	1,802,286
Net Position Ending	\$ 1,589,982	\$ 1,761,204

JUDICIAL EXPENSE FUND

NINTH JUDICIAL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2020

As the accompanying presentation demonstrates, the Judicial Expense Fund's net position has decreased. The decrease is due to a decrease in resources related to the COVID-19 Pandemic.

FINANCIAL ANALYSIS OF THE EXPENSE FUND'S FUNDS

For the year ended December 31, 2020, differences between the government-wide presentation and the fund financial statements were limited to reporting equipment and related depreciation in the government-wide presentation.

BUDGET HIGHLIGHTS

State law requires the general fund and special revenue funds to have a budget. For the year ended December 31, 2020, each fund was amended to report necessary adjustments in revenues and appropriations due to the pandemic.

CAPITAL ASSET ADMINISTRATION

For the year ended December 31, 2020, capital asset activity was limited to recording depreciation on existing assets.

DEBT ADMINISTRATION

For the year ended December 31, 2020, there was no debt activity and no debts are outstanding at year end.

FACTORS EXPECTED TO AFFECT FUTURE OPERATIONS

At the present time, no known issues are expected to have a significant impact on future operations.

JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT

Statement of Net Positon
December 31, 2020

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Cash	\$ 1,542,506
Receivables	31,514
Depreciable Assets	<u>23,399</u>
Total assets	<u>1,597,419</u>
<u>LIABILITIES</u>	
Accounts payable	<u>7,437</u>
Total liabilities	<u>7,437</u>
<u>NET POSITION</u>	
Restricted	10,278
Unrestricted	1,556,305
Invested in Capital Assets	<u>23,399</u>
Total net position	<u><u>\$ 1,589,982</u></u>

The accompanying notes are an integral part of the financial statements.

JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT

Statement of Activities
Year Ended December 31, 2020

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expenses) Revenue Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants & Contributions</u>	
<u>Governmental Activities:</u>					
Judicial	\$ 70,846	\$ 76,947	\$ -	\$ -	\$ 6,101
Child Support	446,276	-	272,257	-	(174,019)
FINS	60,069	-	50,297	-	(9,772)
Total Governmental Activitie	<u>577,191</u>	<u>76,947</u>	<u>322,554</u>	<u>-</u>	<u>(177,690)</u>
		General Revenues:			
				Other	<u>6,468</u>
				Total General Revenues	<u>6,468</u>
				Change in Net Position	(171,222)
				Net Position - Beginning	<u>1,761,204</u>
				Net Position - Ending	<u>\$ 1,589,982</u>

The accompanying notes are an integral part of the financial statements.

***JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT***

Balance Sheet

Governmental Funds

December 31, 2020

	<u>General</u>	<u>Child Support</u>	<u>Families in Need of Services</u>	<u>Total</u>
<u>Assets</u>				
Cash	\$ 384,744	\$ 1,152,006	\$ 5,756	\$ 1,542,506
Receivables	1,584	21,036	8,894	31,514
Total Assets	<u>\$ 386,328</u>	<u>\$ 1,173,042</u>	<u>\$ 14,650</u>	<u>\$ 1,574,020</u>
<u>Liabilities and Fund Balance</u>				
<u>Liabilities</u>				
Accounts Payable	\$ 1,561	\$ 1,504	\$ 4,372	\$ 7,437
Other Liabilities	-	-	-	-
Total Liabilities	<u>1,561</u>	<u>1,504</u>	<u>4,372</u>	<u>7,437</u>
<u>Fund Balance</u>				
Restricted	-	-	10,278	10,278
Unassigned	384,767	1,171,538	-	1,556,305
Total Fund Balances	<u>384,767</u>	<u>1,171,538</u>	<u>10,278</u>	<u>1,566,583</u>
Total Liabilities and Fund Balance	<u>\$ 386,328</u>	<u>\$ 1,173,042</u>	<u>\$ 14,650</u>	<u>\$ 1,574,020</u>

Total Fund Balances - Governmental Funds	\$ 1,566,583
Amounts reported for governmental activities in the Statement of Net Position are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>23,399</u>
Net Position of Governmental Activities	<u>\$ 1,589,982</u>

The accompanying notes are an integral part of the financial statements.

JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT

Statement of Revenue, Expenditures and Changes in Fund Balance
Governmental Funds
Year Ended December 31, 2020

	<u>General</u>	<u>Child Support</u>	<u>Families in Need of Services</u>	<u>Total</u>
<u>Revenues:</u>				
Intergovernmental				
State Funds	\$ 5,089	\$ -	\$ 50,297	\$ 55,386
Local Funds	71,858	-	-	71,858
Child Support Fees	-	272,257	-	272,257
Other	1,789	4,505	174	6,468
Total revenues	<u>78,736</u>	<u>276,762</u>	<u>50,471</u>	<u>405,969</u>
<u>Expenditures:</u>				
General Government - Judicial				
Payroll & Related Benefits	8,280	318,373	59,095	385,748
Law Library	-	15,820	-	15,820
Meetings	2,408	5,970	-	8,378
Insurance	17,218	11,856	-	29,074
Dues	4,860	2,752	-	7,612
Professional	7,250	7,250	-	14,500
Office Expense	8,823	18,431	974	28,228
Internet & networking	14,643	51,252	-	65,895
Other	4,972	6,688	-	11,660
Total expenditures	<u>68,454</u>	<u>438,392</u>	<u>60,069</u>	<u>566,915</u>
Excess (deficiency) of revenues over expenditures	10,282	(161,630)	(9,598)	(160,946)
Fund balance - beginning of year	<u>374,485</u>	<u>1,333,168</u>	<u>19,876</u>	<u>1,727,529</u>
Fund balance - end of year	<u>\$ 384,767</u>	<u>\$ 1,171,538</u>	<u>\$ 10,278</u>	<u>\$ 1,566,583</u>

Net change in fund balances of Governmental Funds	\$ (160,946)
Amounts reported for governmental activities in the statement of activities are different because governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital expenditures in the current period.	(10,277)
Change in net position of governmental activities	\$ (171,223)

The accompanying notes are an integral part of the financial statements.

JUDICIAL EXPENSE FUND

Ninth Judicial District

Notes to Financial Statements

For the Period Ended December 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Ninth Judicial District Judicial Expense Fund was established under the laws of the State of Louisiana to account for costs of operating the Ninth Judicial District Court. The Expense Fund receives appropriations from the State of Louisiana, Rapides Parish Sheriff's Office, and the Rapides Parish Clerk of Court. The Expense Fund is administered by the Judge's of the Ninth Judicial District.

The accompanying policies conform to generally accepted accounting principles for governmental units.

Financial Reporting Entity

The Governmental Accounting Standards Board established criteria for determining which component units should be considered part of a financial reporting entity. The basic criterion for including a potential component unit within a reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the reporting entity 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 reporting entity.
2. Organizations for which the reporting entity does not appoint a voting majority but are fiscally dependent on the reporting entity.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria presented above, the Judicial Expense Fund is a component of the Rapides Parish Police Jury, which is a component of the State of Louisiana. The accompanying financial statements present information only on the accounts maintained by the Judicial Expense Fund of the Ninth Judicial District. The financial statements do not present information of the State of Louisiana or the Rapides Parish Police Jury, the general government service provided by those governmental units, or other governmental units that comprise the financial reporting entity.

Basic Financial Statements

The basic financial statements include both government-wide and fund financial statements. Both government-wide and fund financial statements categorize all of the Expense Fund's operations as governmental activities.

The government-wide and fund financial statements present the Expense Fund's financial position and results of operations from differing perspectives which are described as follows:

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Expense Fund as a whole.

JUDICIAL EXPENSE FUND

Ninth Judicial District

Notes to Financial Statements

For the Period Ended December 31, 2020

Program revenues reported in the Statement of Activities consist of amounts that are directly associated with a governmental service. Program revenues include State and Local grant funds.

Fund Accounting

Funds are separate accounting entities that are designed to assist with demonstrating legal compliance and segregating transactions by activity. Major individual funds are reported as separate columns in fund financial statements. The major funds are described as follows:

General Fund – The general fund is the primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Child Support Fund – Consists of fees received by the State of Louisiana from the payment of child support by the noncustodial parent.

Families in Need of Services Fund (FINS) – Funds received from the Louisiana Supreme Court to fund a court system necessary to help families with juveniles exhibiting self-destructive behaviors.

Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The basis of accounting and measurement focus used for various financial statement presentations are described as follows:

<u>Financial Statement Presentation</u>	<u>Basis of Accounting</u>	<u>Measurement Focus</u>
Government-Wide Financial Statements	Accrual Basis	Economic Resources
Fund Financial Statements	Modified Accrual Basis	Current Financial Resources

Under the accrual basis of accounting and the economic resources measurement focus, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Under the modified accrual basis of accounting and the current financial resources measurement focus revenue is recognized when it is considered measurable and available. Revenue is considered available if it is collected within 60 days of year end or if it is due under a cost reimbursement arrangement. In addition, expenses are generally recorded when a liability has been incurred. Furthermore, when the current financial resources measurement focus is used, amounts recorded as assets exclude capital assets and the acquisition of capital assets is treated as expenditures. Inventories of supplies are considered immaterial and are not recorded.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Restricted Net Position

Restricted net position represents resources that must be expended in a specific manner. Restrictions of this nature are imposed by a grant agreement. Whenever restricted assets can be used to satisfy an obligation, the restricted assets are typically consumed before utilizing any unrestricted resources.

JUDICIAL EXPENSE FUND

Ninth Judicial District

Notes to Financial Statements

For the Period Ended December 31, 2020

Budgetary Control

Formal budgetary accounting is employed as a management control. The Expense Fund prepares and adopts a budget each year for its general and special revenue funds in accordance with Louisiana Revised Statutes. The budgets are prepared based on prior year's revenues and expenditures, and the estimated increases or decreases therein for the current year, using the modified accrual basis of accounting. Furthermore, budgets are amended in the manner prescribed by state law.

Cash and Cash Equivalents

Amounts reported as cash and cash equivalents include all cash on hand, cash in bank accounts, certificates of deposit and highly liquid investments. Credit risk is managed by requiring fiscal agents to provide security for any deposits that exceed FDIC limits. Furthermore, interest rate risk associated with certificates of deposits is typically mitigated by purchasing instruments that mature in one year or less.

Capital Assets

Capital assets include significant acquisitions of equipment that are expected to remain in service for a period of years. Capital assets are reported in the government-wide financial statements but are excluded from the fund financial statements. Instead, the funds report the acquisition of capital assets as expenditures rather than asset acquisitions.

All capital assets are reported at historical cost less accumulated depreciation. Depreciation is computed using the straight-line method and estimated useful lives that are based on the expected durability of the particular asset. A useful life of three to five years is typically used.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include state and local funds related to fees collected through the judicial system.

Fund Balance Classification

In situations where it is permissible to spend restricted resources, management typically depletes the available restricted resources before consuming unrestricted resources.

NOTE 2 - CASH

Deposits 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. 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.

Deposits in financial institutions totaled \$1,544,644 (collected bank balance). These deposits are secured from risk by \$250,000 in Federal Deposit Insurance and pledged securities with a market value of \$1,035,741. The pledged securities are held by a custodial bank in the name of the pledging institution (fiscal agent). However, State Law imposes a statutory requirement on the custodial bank to advertise and sell pledged securities within ten (10) days of being notified that the fiscal agent has failed to pay deposited funds upon demand. There is also \$178,528 in deposits that are uncollateralized at year end.

JUDICIAL EXPENSE FUND

Ninth Judicial District

Notes to Financial Statements

For the Period Ended December 31, 2020

NOTE 3 - RECEIVABLES

At December 31, 2020, consisted entirely of amounts due from governmental sources, which are described as follows:

Rapides Parish Sheriff's Office	\$	1,584
State of Louisiana		
Child Support		21,036
Families in Need of Services		8,894
<hr/>		
Total	\$	31,514

NOTE 4 - CAPITAL ASSETS

A summary of the Expense Fund's capital assets is provided as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Capital Assets Being Depreciated:</u>				
Furniture and Equipment	\$ 279,178	\$ ----	\$ 21,471	\$ 257,707
Less Accumulated Depreciation	245,502	10,277	21,471	234,308
Total Net of Depreciation	\$ 33,676	\$ (10,277)	\$ ----	\$ 23,399

Depreciation expense charged to various functions presented on the statement of activities is presented as follows:

General Fund	\$ 2,392
Child Support	7,885
	<hr/>
	\$ 10,277

NOTE 5 - RISK MANAGEMENT

The Expense Fund is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Expense Fund insures against these risks by participating in a public entity risk pool that operates as a common insurance program and by purchasing commercial insurance. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

NOTE 6 - RESTRICTED RESOURCES

A portion of the Judicial Expense Fund's net position is reported as restricted in the Government-Wide Statement of Net Position. These funds are received through the Families in Need of Services Grant to fund salaries and related benefits of a hearing officer.

***JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT***

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	95,000	75,000	76,947	1,947
Other	3,000	6,300	1,789	(4,511)
Total revenues	<u>98,000</u>	<u>81,300</u>	<u>78,736</u>	<u>(2,564)</u>
<u>Expenditures:</u>				
General Government - Judicial	91,935	71,855	68,454	3,401
Total expenditures	<u>91,935</u>	<u>71,855</u>	<u>68,454</u>	<u>3,401</u>
Excess (deficiency) of revenues				
Net Change in Fund Balances	<u>6,065</u>	<u>9,445</u>	<u>10,282</u>	<u>837</u>

***JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT***

Child Support Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2020

	Budget Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues:</u>				
Intergovernmental	310,000	280,000	272,257	(7,743)
Other	10,000	4,390	4,505	115
Total revenues	<u>320,000</u>	<u>284,390</u>	<u>276,762</u>	<u>(7,628)</u>
<u>Expenditures:</u>				
General Government - Judicial	361,350	426,662	438,392	(11,730)
Total expenditures	<u>361,350</u>	<u>426,662</u>	<u>438,392</u>	<u>(11,730)</u>
Excess (deficiency) of revenues				
Net Change in Fund Balances	<u>(41,350)</u>	<u>(142,272)</u>	<u>(161,630)</u>	<u>(19,358)</u>

***JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT***

FINS Fund

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual

Year Ended December 31, 2020

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>Revenues:</u>				
Intergovernmental	53,364	53,364	50,297	(3,067)
Other	200	-	174	174
Total revenues	<u>53,564</u>	<u>53,364</u>	<u>50,471</u>	<u>(2,893)</u>
<u>Expenditures:</u>				
General Government - Judicial	52,500	64,191	60,069	4,122
Total expenditures	<u>52,500</u>	<u>64,191</u>	<u>60,069</u>	<u>4,122</u>
Excess (deficiency) of revenues				
Net Change in Fund Balances	<u>1,064</u>	<u>(10,827)</u>	<u>(9,598)</u>	<u>1,229</u>

***JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT***

***Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2020***

Agency Head Names

Honorable Judge Monique F. Rauls, Division A
Honorable Judge Lowell C. Hazel, Division B
Honorable Judge Mary L. Doggett, Division C
Honorable Judge John C. Davidson, Division D
Honorable Judge Patricia Koch, Division E
Honorable Judge George C. Metoyer, Jr, Division F
Honorable Judge Greg Beard, Division G

	<u>Judge Rauls</u>	<u>Judge Hazel</u>	<u>Judge Doggett</u>	<u>Judge Davidson</u>	<u>Judge Koch</u>	<u>Judge Metoyer</u>	<u>Judge Beard</u>
Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Benefits</u>							
Health Insurance	-	-	-	-	-	-	-
Retirement	-	-	-	-	-	-	-
<u>Reimbursements</u>							
Cell Phone	1,393	-	212	2,233	-	1,010	687
Dues	650	200	1,050	985	700	200	935
Insurance	3,270	3,270	3,270	3,270	4,415	3,270	3,270
Office Expense	-	-	165	4,254	299	-	124
Refunds	-	-	-	-	-	1,010	-
Registrations	375	225	-	375	-	-	-
Travel/Training	-	-	-	2,073	559	-	316
	<u>\$ 5,688</u>	<u>\$ 3,695</u>	<u>\$ 4,697</u>	<u>\$ 13,190</u>	<u>\$ 5,973</u>	<u>\$ 5,490</u>	<u>\$ 5,332</u>

JUDICIAL EXPENSE FUND

NINTH JUDICIAL DISTRICT

Justice System Funding Schedule - Receiving Entity

***As Required by Act 87 of the 2020 Regular Legislative Session -
Cash Basis Presentation***

For the Year Ended December 31, 2020

	GENERAL FUND	
	First Six Month Period Ended June 30, 2020	Second Six Month Period Ended December 31, 2020
Receipts From:		
Rapides Parish Sheriff's Office - Criminal Court Cost/Fees	23,733	10,695
Rapides Parish Clerk of Court - Civil Fees	<u>20,808</u>	<u>20,633</u>
Subtotal Receipts	<u>44,541</u>	<u>31,328</u>

	CHILD SUPPORT FUND	
Receipts From:		
State of Louisiana - 5% Child Support Fees	<u>149,806</u>	<u>129,500</u>



June 17, 2021

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Judge's
State of Louisiana
Ninth Judicial District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and the major fund of the Judicial Expense Fund for the Ninth Judicial District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise Expense Fund's basic financial statements, and have issued our report thereon dated June 17, 2021.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the Expense Fund's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Expense Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of Expense Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether Expense Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

Judicial Expense Fund

contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rozier, McKay & Willis
Certified Public Accountants

JUDICIAL EXPENSE FUND NINTH JUDICIAL DISTRICT

SCHEDULE OF FINDINGS AND RESPONSES For the Year Ended December 31, 2020

PART I - SUMMARY OF AUDITOR'S RESULTS:

- The Independent Auditors' Report on the basic financial statements of the Judicial Expense Fund as of December 31, 2020 and for the year then ended expressed an unmodified opinion.
- The audit did not disclose any audit findings which are considered to be significant control deficiencies or material weaknesses.
- The results of the audit did not disclose any instances of noncompliance required to be reported in the Schedule of Findings and Responses.

PART II - FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS:

- There are no findings to report.

JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2020

SECTION I Internal Control and Compliance Material To The Financial Statements	
No findings of this nature were reported	No findings of this nature were reported
SECTION II Internal Control and Compliance Material to Federal Awards	
No findings of this nature were reported	No findings of this nature were reported
SECTION III Management Letter	
No management letter was issued with this report	No management letter was issued with this report.

JUDICIAL EXPENSE FUND
NINTH JUDICIAL DISTRICT

MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended December 31, 2020

<p>SECTION I Internal Control and Compliance Material To The Financial Statements</p>	
No findings of this nature were reported	No findings of this nature were reported
<p>SECTION II Internal Control and Compliance Material to Federal Awards</p>	
No findings of this nature were reported	No findings of this nature were reported
<p>SECTION III Management Letter</p>	
No management letter was issued with this report.	No management letter was issued with this report.