

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

**FINANCIAL REPORT
For the Year Ended December 31, 2020**

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

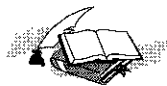
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Oberlin, Louisiana**

FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2020

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ROYCE T. SCIMEMI, CPA, APAC
CERTIFIED PUBLIC ACCOUNTANT



Member
American Institute of
Certified Public Accountants

P.O. Box 210
Oberlin, LA 70655
Telephone (337) 639-4334, Fax (337) 639-4068

Member
Society of Louisiana
Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

Honorable Judge E. David Deshotels, Jr. and
Honorable Judge Judi Abrusley
Thirty-Third Judicial District Court
Oberlin, Louisiana

September 1, 2021

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, 2020, 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

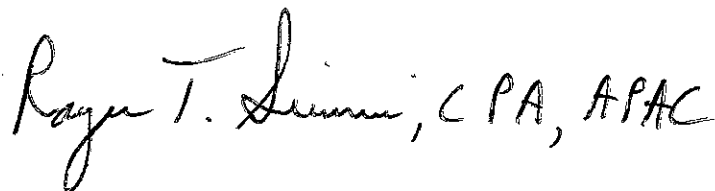
Accounting principles generally accepted in the United States of America require that the general fund and gaming fund budgetary comparison schedules (on pages 13 and 14), be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, 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 and representation of management and 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) and justice system funding schedule (on page 17) are presented as other supplementary information for purposes of additional analysis and, although not a required part of the basic financial statements, are required by Louisiana Revised Statutes 24:513(A)(3) and 24:515.2, respectively. Such information is the responsibility and representation 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 1, 2021

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style and is positioned to the right of the typed name.

BASIC FINANCIAL STATEMENTS

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

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

**Statement of Net Position
December 31, 2020**

	Primary Government
	Governmental Activities
ASSETS	
Cash and certificates of deposit	\$ 811,524
Receivables	
<i>Court cost revenue receivable</i>	5,396
Gaming revenue receivable	5,519
Interest income receivable	199
Other receivables	2,218
Capital assets, net	38,505
<i>Total Assets</i>	863,361
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	-
<i>Total Deferred Outflows of Resources</i>	-
LIABILITIES	
Accounts payable	6,943
Payroll liabilities	652
<i>Total Liabilities</i>	7,595
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	-
<i>Total Deferred Inflows of Resources</i>	-
NET POSITION	
<i>Invested in capital assets, net</i>	38,505
<i>Unrestricted</i>	817,261
<i>Total Net Position</i>	\$ 855,766

See Accountants' Compilation Report.

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

**Statement of Activities
For the Year Ended December 31, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position Governmental Activities
Primary Government - Governmental Activities:		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Court administration	\$ 152,332	\$ 81,952	\$ 53,845	\$ -	\$ (16,535)
Total Governmental Activities	152,332	81,952	53,845	-	(16,535)
General Revenues:					
					3,636
					3,636
					(12,899)
					868,665
					\$ 855,766

See Accountants' Compilation Report.

FUND FINANCIAL STATEMENTS (FFS)

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

**Balance Sheet
Governmental Funds
December 31, 2020**

	General Fund	Gaming Fund	Total Governmental Funds
ASSETS			
Cash and certificates of deposit	\$ 569,849	\$ 241,675	\$ 811,524
Receivables			
Court cost revenue receivable	5,396	-	5,396
Gaming revenue receivable	-	5,519	5,519
Interest income receivable	155	44	199
Other receivables	2,218	-	2,218
Total Assets	577,618	247,238	824,856
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 577,618	\$ 247,238	\$ 824,856
LIABILITIES			
Accounts payable	\$ 1,347	\$ 5,596	\$ 6,943
Payroll liabilities	652	-	652
Total Liabilities	1,999	5,596	7,595
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	-	-	-
Total Liabilities and Deferred Inflows of Resources	1,999	5,596	7,595
FUND BALANCES			
Assigned	-	241,642	241,642
Unassigned	575,619	-	575,619
Total Fund Balances	575,619	241,642	817,261
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 577,618	\$ 247,238	\$ 824,856

See Accountants' Compilation Report.

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

**Reconciliation of Governmental Funds Balance Sheet
with the Statement of Net Position
December 31, 2020**

Total Fund Balances - Governmental Funds	\$	817,261
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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	\$	117,944	
Less: Accumulated Depreciation		<u>(79,439)</u>	<u>38,505</u>

Total Net Position - Governmental Funds	\$	<u>855,766</u>
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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, 2020**

	General Fund	Gaming Fund	Total Governmental Funds
Revenues			
Court cost revenue	\$ 81,952	\$ -	\$ 81,952
Gaming revenue	-	22,076	22,076
Interest income	2,986	650	3,636
Intergovernmental revenue	31,769	-	31,769
Total Revenues	116,707	22,726	139,433
Expenditures			
Current -			
Bank charges	-	35	35
Contract labor	600	-	600
Dues and subscriptions	4,096	-	4,096
Insurance	5,984	152	6,136
Jury expense (including meals)	942	-	942
Library reference materials	3,035	-	3,035
Office supplies	7,161	-	7,161
Payroll taxes	2,438	319	2,757
Professional fees	7,220	-	7,220
Repairs and maintenance	3,259	-	3,259
Retirement	5,094	2,697	7,791
Salaries and wages	65,585	22,015	87,600
Seminars	400	-	400
Telephone and internet	10,167	-	10,167
Travel and meals	4,557	-	4,557
Uniforms	490	-	490
Capital outlay	17,377	-	17,377
Total Expenditures	138,405	25,218	163,623
Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,698)	(2,492)	(24,190)
Net Changes in Fund Balance	(21,698)	(2,492)	(24,190)
Fund Balances at Beginning of Period	597,317	244,134	841,451
Fund Balances at End of Period	\$ 575,619	\$ 241,642	\$ 817,261

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 Balances with the Statement of Activities
For the Year Ended December 31, 2020**

Total Net Changes in Fund Balances - Governmental Funds	\$ (24,190)
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized as fixed assets in Statement of Net Position.	17,377
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.	(6,086)
Changes in Net Position - Governmental Funds	<u>\$ (12,899)</u>

See Accountant's 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, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Court cost revenue	\$ 110,000	\$ 80,000	\$ 81,952	\$ 1,952
Interest income	1,500	1,500	2,986	1,486
Intergovernmental revenue	32,000	32,000	31,769	(231)
Total Revenues	143,500	113,500	116,707	3,207
Expenditures				
Current -				
Contract labor	600	600	600	-
Dues and subscriptions	4,000	4,000	4,096	(96)
Insurance	7,500	6,000	5,984	16
Jury expense (including meals)	1,200	-	942	(942)
Library reference materials	7,000	7,800	3,035	4,765
Office supplies	10,000	10,000	7,161	2,839
Payroll taxes	2,700	2,700	2,438	262
Professional fees	8,500	7,100	7,220	(120)
Repairs and maintenance	4,000	4,000	3,259	741
Retirement	6,500	5,800	5,094	706
Salaries and wages	68,000	71,000	65,585	5,415
Seminars	3,000	500	400	100
Telephone and internet	16,000	12,500	10,167	2,333
Travel and meals	15,000	6,000	4,557	1,443
Uniforms	1,500	750	490	260
Capital outlay	3,000	18,500	17,377	1,123
Total Expenditures	158,500	157,250	138,405	18,845
Excess (Deficiency) of Revenues Over (Under) Expenditures				
	(15,000)	(43,750)	(21,698)	22,052
Net Change in Fund Balance				
	(15,000)	(43,750)	(21,698)	22,052
<i>Fund Balance at Beginning of Period</i>	597,317	597,317	597,317	-
Fund Balance at End of Period	\$ 582,317	\$ 553,567	\$ 575,619	\$ 22,052

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, 2020**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Gaming revenue	\$ 18,000	\$ 22,000	\$ 22,076	\$ 76
Interest income	300	300	650	350
Total Revenues	18,300	22,300	22,726	426
Expenditures				
Current -				
Bank charges	50	--	35	(35)
Insurance	200	150	152	(2)
Payroll taxes	350	250	319	(69)
Retirement	2,600	2,000	2,697	(697)
Salaries and wages	22,000	22,000	22,015	(15)
Total Expenditures	25,200	24,400	25,218	(818)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,900)	(2,100)	(2,492)	(392)
Net Change in Fund Balance	(6,900)	(2,100)	(2,492)	(392)
Fund Balance at Beginning of Period	244,134	244,134	244,134	--
Fund Balance at End of Period	\$ 237,234	\$ 242,034	\$ 241,642	\$ (392)

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, 2020

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

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	3,270
Benefits-retirement	-
Benefits-cell phone	696
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Dues and Membership Fees	500

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.

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

**Justice System Funding Schedule - Receiving Entity
(As Required by LA Act 87 of the 2020 Legislative Session)
General Fund
For the Year Ended December 31, 2020**

Identifying Information

Entity Name: Thirty-Third Judicial District Court Judicial Expense Fund
LLA Entity ID #: 5869
Date that reporting period ended: 12/31/2020

CASH BASIS PRESENTATION

Receipts From:	First Six Month Period Ended 6/30/2020	Second Six Month Period Ended 12/31/2020
Allen Parish Sheriff, Bond Fees	9,167	6,523
Allen Parish Sheriff, Criminal Court Costs/Fee	7,735	3,462
Louisiana Department of Children and Family Services, Civil Fees	27,245	27,560
Total Receipts	44,146	37,545