

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

ANNUAL FINANCIAL STATEMENTS
AND INDEPENDENT ACCOUNTANT'S REPORTS

YEAR ENDED DECEMBER 31, 2023

Royce T. Scimemi, CPA, APAC
Oberlin, LA

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

**Annual Financial Report and Independent Accountant's Reports
For the Year Ended December 31, 2023**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

June 28, 2024

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

We have reviewed the accompanying financial statements of the governmental activities and all funds of the Thirty-Third Judicial District Court Judicial Expense Fund (the "Court"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

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 the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibilities. Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Committee of the American Institute of Certified Public Accountants and the standards applicable to review engagements contained in the *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Court, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion. Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information. Accounting principles generally accepted in the *United States of America* require that the *budgetary comparison schedules* (on pages 28 and 29) 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 historical context. Such information is the responsibility of management. We have reviewed the required supplementary information and, based on our review, we are not aware of any material modifications that should be made to such information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the required supplementary information and we do not express an opinion on such information.

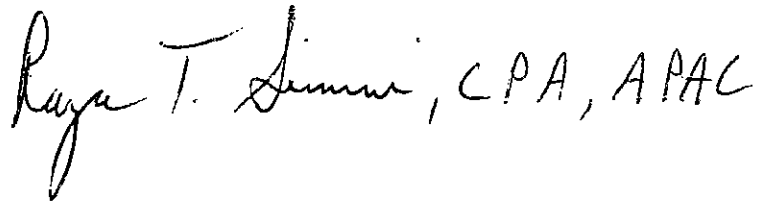
Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our report is not otherwise affected by such omission.

Other Supplementary Information. The schedule of compensation, benefits and other payments to chief executive officer (on page 32) is presented as other supplementary information for purposes of additional analysis and although not a required part of the basic financial statements, it is required by Louisiana Revised Statutes 24:513(A)(3). This other supplementary information is the representation of management. We have reviewed this other supplementary information and, based on our review, we are not aware of any material modifications that should be made to this information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited this other supplementary information and do not express an opinion on such information.

The justice system funding schedule – receiving entity (on page 33) is presented as other supplementary information for purposes of additional analysis and is not a required part of the basic financial statements. This other supplementary information is the representation of management. We have reviewed this other supplementary information and, based on our review, we are not aware of any material modifications that should be made to this information in order for it to be in accordance with the reporting framework prescribed by Louisiana Revised Statutes 24:515.2 and the Louisiana Legislative Auditor. We have not audited this other supplementary information and do not express an opinion on such information.

Other Reporting Requirements. In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued our report dated June 28, 2024, on the results of our agreed-upon procedures on pages 34 to 38 with the Court's completed *Louisiana Attestation Questionnaire* attached as pages 39 to 41.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large, looped initial 'R'.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

**Statement of Net Position
December 31, 2023**

	Primary Government Governmental Activities
ASSETS	
Cash	\$ 163,167
Investments	682,760
Receivables:	
Court cost revenue receivable	6,704
Gaming revenue receivable	10,241
Interest income receivable	1,092
Capital assets, net	31,635
Total Assets	895,599
DEFERRED OUTFLOWS OF RESOURCES	
Aggregated deferred outflows	--
Total Deferred Outflows of Resources	--
LIABILITIES	
Accounts payable	7,417
Payroll liabilities	552
Total Liabilities	7,969
DEFERRED INFLOWS OF RESOURCES	
Aggregated deferred inflows	--
Total Deferred Inflows of Resources	--
NET POSITION	
<i>Invested in Capital Assets, net of related debt</i>	31,635
<i>Unrestricted</i>	855,995
Total Net Position	\$ 887,630

See accompanying notes and independent accountant's review report.

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

**Statement of Activities
For the Year Ended December 31, 2023**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
Primary Government Governmental Activities:					
Court administration	\$ 172,295	\$ 103,480	\$ 85,590	\$ --	\$ 16,775
Total Governmental Activities	172,295	103,480	85,590	--	16,775
		General Revenues:			
		Revenues			
					11,561
					11,561
					28,336
					859,294
					\$ 887,630

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

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

MAJOR FUND DESCRIPTIONS

General Fund

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

Gaming Fund

The Gaming Fund is a special revenue fund used to account for the receipt and expenditure of revenues received from the Coushatta Tribe of Louisiana pursuant to the tribe's gaming compact with the State of Louisiana.

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

**Balance Sheet
Governmental Funds
December 31, 2023**

	General Fund	Gaming Fund	Total Governmental Funds
ASSETS			
Cash	\$ 161,397	\$ 1,770	\$ 163,167
Investments	443,051	239,709	682,760
Receivables:			
Court cost revenue receivable	6,704	--	6,704
Gaming revenue receivable	--	10,241	10,241
Interest income receivable	1,003	89	1,092
Total Assets	612,155	251,809	863,964
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 612,155	\$ 251,809	\$ 863,964
LIABILITIES			
Accounts payable	\$ 7,417	\$ --	\$ 7,417
Payroll liabilities	552	--	552
Total Liabilities	7,969	--	7,969
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	--	--
Total Liabilities and Deferred Inflows of Resources	7,969	--	7,969
FUND BALANCE			
Assigned	--	251,809	251,809
Unassigned	604,186	--	604,186
Total Fund Balance	604,186	251,809	855,995
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 612,155	\$ 251,809	\$ 863,964

See accompanying notes and independent accountant's review report.

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

**Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position
December 31, 2023**

Total Fund Balance - Governmental Funds	\$	855,995
 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	\$	93,897
-- Less: Accumulated Depreciation		<u>(62,262)</u>
		31,635
Total Net Position - Governmental Activities	\$	<u>887,630</u>

See accompanying notes and independent accountant's review report.

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2023**

	General Fund	Gaming Fund	Total Governmental Funds
Revenues			
Court cost revenue	\$ 103,480	\$ --	\$ 103,480
Gaming revenue	--	40,964	40,964
Interest earnings/investment gains (losses)	8,545	3,016	11,561
Intergovernmental revenue	44,626	--	44,626
Total Revenues	156,651	43,980	200,631
Expenditures			
Current -			
Contract labor	264	--	264
Dues and subscriptions	2,150	--	2,150
Insurance	7,513	374	7,887
Jury expense - meals	5,071	--	5,071
Library reference materials	6,933	--	6,933
Office supplies	11,668	--	11,668
Payroll taxes	1,867	785	2,652
Professional fees	11,485	--	11,485
Repairs and maintenance	1,077	--	1,077
Retirement	1,132	6,228	7,360
Salaries and wages	32,385	54,154	86,539
Seminars	2,864	--	2,864
Telephone	12,521	--	12,521
Travel, lodging and mileage	5,934	--	5,934
Uniforms	1,483	--	1,483
Capital outlay	3,151	--	3,151
Total Expenditures	107,498	61,541	169,039
Net Change in Fund Balance	49,153	(17,561)	31,592
<i>Fund Balance at Beginning of Period</i>	555,033	269,370	824,403
Fund Balance at End of Period	604,186	251,809	855,995

See accompanying notes and independent accountant's review 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 Statement of Activities
For the Year Ended December 31, 2023**

Total Net Change in Fund Balance - Governmental Funds	\$	31,592
Basis in assets disposed of during the year.		(270)
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized as fixed assets in Statement of Net Position.		3,151
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 Balance.		(6,137)
Changes in Net Position - Governmental Activities	\$	<u>28,336</u>

See accompanying notes and independent accountant's review report.

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

Notes to Basic Financial Statements
December 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Judicial Expense Fund for the Thirty-Third Judicial District Court in and for Allen Parish, Louisiana (the “Court”) was established under the authority of LSA-RS 13:996.56, to provide funding to assist in the administration and operation of the Court and the offices of the Court’s individual judges. The Court is governed by the District Judges, E. David Deshotels, Jr., and Judi F. Abrusley.

The Court’s accounting and reporting policies conform to generally accepted accounting principles as applied to governments and to the requirements of the industry audit guide, *Audits of State and Local Governments*. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict Governmental Accounting Standards Board (GASB) pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

1. Reporting Entity

The GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Court includes all funds that are within its oversight responsibility.

As the governing authority, for reporting purposes, the Allen Parish Police Jury is considered the financial reporting entity for Allen Parish. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

According to GASB Statement No. 14, the basic criterion for including a potential component unit within the reporting entity is financial accountability. In determining financial accountability, the criteria include:

- a. Appointing a voting majority of an organization's governing body, and
 - (1) The ability of the primary government to impose its will on that organization, and/or

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- (2) The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
 - b. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
 - c. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon the application of these criteria, the Court is a component unit of the Allen Parish Police Jury. The Court itself has no component units. The Court is the reporting entity for these financial statements which present financial data only on the funds maintained by the Court itself, and do not present financial information on the Allen Parish Policy Jury, the general governmental services provided by that governmental unit, or any other governmental unit.

2. Basis of Presentation

The accompanying basic financial statements have been prepared in conformity with governmental accounting principles generally accepted in the United States of America as applied to governmental units. These standards include those set forth in GASB Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis-for State and Local Governments", issued in June 1999. However, management has omitted the Management's Discussion and Analysis otherwise required by GASB Statement No. 34.

Government-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the Court as a whole. They include all financial activities and funds of the Court, including the General Fund and Gaming Fund. All the financial activities of the Court are considered governmental activities, which are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each of the functions of the Court's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the Court's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the Court's general revenues. Program revenues during the year included court cost income, operating grants, and intergovernmental revenues. Revenues that are not classified as program

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

revenues, including interest income and investment gains/losses, are presented as general revenues.

Fund Financial Statements

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain Court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The emphasis of fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Court; if the total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 10 percent of the corresponding total for all governmental funds of that category or type; or if the total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined. All the Court's funds are classified as governmental funds, which is the fund type used to account for the Court's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of capital assets. The Court's governmental funds include:

General Fund: The General Fund is the Court's operating fund that is used to account for the Court's operations and financial resources, except when those operations or resources are required to be accounted for in another fund. The various fees, charges, and grants due to the Court are accounted for in this fund. General operational expenditures are paid from this fund.

Gaming Fund: The Gaming Fund is a special revenue fund used to account for the receipt and expenditure of revenues received from the Coushatta Tribe of Louisiana pursuant to the tribe's gaming compact with the State of Louisiana. The compact gaming revenues are primarily used to fund part of the salaries arising from the second judgeship in the Court.

3. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

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

Notes to Basic Financial Statements
December 31, 2023

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the “economic resources” measurement focus, while in the fund financial statements, the “current financial resources” measurement focus is used.

The government-wide financial statements utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Government-wide equity is classified as net position.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period. This approach is then reconciled, through adjustment, to a government-wide view of Court operations.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting, under which revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

Governmental fund financial statements are reported using the modified accrual basis of accounting, under which revenues are recognized when susceptible to accrual, that is, as soon as they are both measurable and available. Measurable means the amount of the transaction can be determined. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures (including capital outlays) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are generally recorded only when payment is due.

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Court costs, grants, intergovernmental revenue, and interest income are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available. Substantially all other revenues are recorded in the year in which they are received in cash because they are generally not measurable until received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Capital expenditures are regarded as expenditures at the time of purchase. The Court's primary expenditures include salaries, insurance, professional fees, telephone, and office expenses.

4. Cash Deposits

Cash include amounts in interest-bearing demand deposits, non-interest-bearing demand deposits and time deposits with original maturities of 90 days or less. Such deposits are stated at cost, which approximates market. Under state law, the Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with any bank domiciled or having a branch office in the state of Louisiana. Time deposits with original maturities of more than 90 days are classified as investments.

5. Investments

State statutes authorize the Court to invest in obligations of the U.S. Treasury, U.S. government agencies, or time certificates of deposit with any bank domiciled or having a branch office in the state of Louisiana, as stipulated in Louisiana Revised Statutes 33:2955, or any other federally insured investment. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana. LAMP generates a local government investment pool.

6. Budgets and Budgetary Accounting

Budgets for the General Fund and Gaming Fund are prepared on a basis consistent with generally accepted accounting principles. At least 15 days prior to the fiscal year-end (or at least 10 days earlier if any publication notice is required), the budget is prepared by function and activity, with consideration being given to information on the past year and current year

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

estimates. The budget is then adopted before the fiscal year-end. Budgeted amounts are as originally adopted or as amended by the Court.

7. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded to reserve that portion of the applicable appropriation, is not employed by the Court as an extension of formal budgetary integration in the funds.

8. Interfund Receivables/Payables

During operations, transactions may occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

9. Accounts Receivable

Uncollectible amounts due for receivables are recognized as bad debts at the time information becomes available which would indicate that the particular receivable is not collectible.

10. Capital Assets

Capital assets, which include courtroom and office furniture, fixtures, and equipment, are reported in the government-wide financial statements. They are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair value at the date of donation. The Court maintains a threshold level of \$500 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets' lives are not capitalized. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. Depreciation of exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation netted against capital assets in the Statement of Net Position. Depreciation is calculated under the straight-line method over the assets' estimated useful lives as follows:

Furniture and fixtures	10-50 Years
Machinery and equipment	5-20 Years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

11. Long-Term Debt

The accounting treatment of long-term debt depends on whether the financed assets are used in governmental fund operations and whether the long-term debt is reported in the government-wide or fund financial statements. All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payments of principal and interest are reported as expenditures.

12. Equity Classification

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

- a. Invested 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 attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - Consists of all other net position that does not meet either of the above definitions.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Court's policy is to first apply the expense toward restricted resources and then toward unrestricted resources.

In the fund statements, governmental fund equity is classified as fund balance and is further classified as follows:

- a. 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.
- b. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- c. Committed – amounts that can be used for specific purposes determined by a formal action of the district judges, who are the highest level of decision-making authority for the Court. Commitments may be established, modified, or rescinded only through resolutions approved by the board.
- d. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Court’s adopted policy, only the district judges may assign amounts for specific purposes.
- e. Unassigned – all other spendable amounts, including the residual balance within the General Fund which has not been classified within the above-mentioned categories and for other funds, any deficit balance resulting from overspending for specific purposes for which amounts had been included within the above-mentioned categories.

The Court typically uses restricted fund balance first unless prohibited by legal or contractual provisions and then less restrictive classifications -- committed, assigned, and lastly unassigned amounts of fund balance -- in that order when expenditures are made. The Court reserves the right to selectively spend unassigned resources and defer the use of other classified funds.

13. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

14. Use of Estimates

The preparation of the 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.

15. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

16. Subsequent Events

Management has evaluated subsequent events through June 28, 2024, the date the financial statements were issued.

NOTE B – CASH AND CASH EQUIVALENTS

As of December 31, 2023, the Court had cash deposits and certificates of deposits (book balances) totaling \$831,562, categorized as follows:

<u>Asset Category</u>	<u>Governmental Fund Type</u>
Cash – Demand Deposits	<u>\$163,167</u>
Investments – Certificates of Deposit (> 90 days)	<u>668,395</u>
Total	<u>\$831,562</u>

Custodial credit risk is the risk that, in the event of bank failure, the Court's deposits may not be returned. Under state law, these deposits (or the resulting bank balances) 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 always equal or exceed *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.* As an alternative to being collateralized by pledged securities, Louisiana Revised Statutes 6:748.1 allows for the custodial bank to obtain a letter of credit from the Federal Home Loan Bank (FHLB) as collateral for public fund deposits.

On December 31, 2023, the Court's bank balances totaled \$839,950, consisting of \$171,555 in demand deposits and \$668,395 in certificates of deposit, which were secured from custodial credit risk by federal deposit insurance of \$698,316 with the remaining uninsured balance of \$141,634 secured from custodial credit risk by pledged securities held by custodial banks in the name of the fiscal agent banks.

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE C – INVESTMENTS

On December 31, 2023, the Court had the following investments measured at fair value:

<u>Investment Type</u>	<u>% of Portfolio</u>	<u>Maturity</u>					<u>Credit Rating (S&P)</u>
		<u>Fair Value</u>	<u>Less Than 1 Year</u>	<u>1 - 5 Years</u>	<u>6 to 10 Years</u>	<u>More Than 10 Years</u>	
Governmental Activities:							
Certificates of Deposit	98%	\$668,395	\$ -	\$668,395	\$ -	\$ -	n/a
State Bonds	2%	<u>14,365</u>	-	-	-	<u>14,335</u>	AA+/AAA
Totals	<u>100%</u>	<u>\$682,760</u>	<u>\$ -</u>	<u>\$668,395</u>	<u>\$ -</u>	<u>\$14,335</u>	

The Court categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Court had the following recurring fair value measurements as of December 31, 2023:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Quoted Price In Active Markets Identical Assets Level 1</u>	<u>Significant Observable Inputs Level 2</u>	<u>Significant Unobservable Inputs Level 3</u>	<u>Cost</u>
		Governmental Activities:			
Certificates of Deposit	\$668,395	\$ -	\$668,395	\$ -	\$668,395
State Bonds	<u>14,365</u>	<u>14,365</u>	-	-	<u>19,987</u>
Totals	<u>\$682,760</u>	<u>\$ 14,365</u>	<u>\$668,395</u>	<u>\$ -</u>	<u>\$688,382</u>

The funds have interest income reported net of the change in fair market value of the associated assets as follows:

	<u>Accrued Interest Income</u>	<u>Increase (Decrease) in FMV</u>	<u>Reported Interest Income</u>
General Fund	\$7,324	\$1,221	\$8,545
Gaming Fund	<u>3,016</u>	-	<u>3,016</u>
Totals	<u>\$10,340</u>	<u>\$1,221</u>	<u>\$11,561</u>

Credit Risk – Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. On December 31, 2023, the Court limited its credit risk by investing in obligations that were substantially insured and/or secured by pledged securities.

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

**Notes to Basic Financial Statements
December 31, 2023**

NOTE C – INVESTMENTS (CONTINUED)

Custodial Credit Risk --This is the risk that in the event of the failure of a counterparty, the Court will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Court requires all investments to be in the Court's name and all ownership securities to be evidenced by an acceptable safekeeping receipt issued by a third-party financial institution which is acceptable to the Court.

Concentration of Credit Risk -- This is the risk of loss attributed to the magnitude of the Court's investment in a single issuer. The Court's investments substantially consist of 8 certificates of deposit issued by 4 different banks, which minimized credit risk concentration. The issuers with at least 5% of the total investments were: (a) First Federal Bank of Louisiana - \$391,634 (57%); (b) First Horizon Bank - \$179,635 (26%); and (c) JD Bank - \$77,137 (11%).

Interest Rate Risk – This is the risk that changes in interest rates could adversely affect an investment's fair value. The Court's investment policy is that safety of principal is the foremost objection, followed by liquidity and yield.

NOTE D - RECEIVABLES

The following is a summary of receivables for December 31, 2023:

<u>Class of Receivable:</u>	<u>Governmental Activities</u>
Court cost revenue	\$ 6,704
Gaming revenue	10,241
Interest earnings/investment gains (losses)	<u>1,092</u>
Total Receivables	<u>\$ 18,037</u>

NOTE E - CHANGES IN CAPITAL ASSETS

Changes in capital assets were as follows:

	12/31/22			12/31/23
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Furniture and fixtures	\$ 36,097	\$ -	\$ 1,099	\$ 34,998
Machinery and equipment	91,935	3,151	36,187	58,899
Totals	128,032	3,151	37,286	93,897
Less: Accumulated Depreciation				
Furniture and fixtures	23,377	683	884	23,176
Machinery and equipment	69,764	5,454	36,132	39,086
Total Accumulated Depreciation	<u>93,141</u>	<u>6,137</u>	<u>37,016</u>	<u>62,262</u>
Capital Assets, net	<u>\$ 34,891</u>	<u>\$ (2,986)</u>	<u>\$ 270</u>	<u>\$ 31,635</u>

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

Notes to Basic Financial Statements
December 31, 2023

NOTE E - CHANGES IN CAPITAL ASSETS (CONTINUED)

The asset acquisitions during the year consisted of new computer equipment and monitors. Depreciation expense in the amount of \$6,137 was charged to court administration.

NOTE F - EXPENDITURES OF THE JUDGE'S OFFICE PAID BY THE ALLEN PARISH POLICE JURY

The Court is located in the Allen Parish Court House in Oberlin, Louisiana. The Allen Parish Police Jury (police jury), as required by statute, pays the cost of maintaining and operating the Court. These expenditures are not included in the accompanying basic financial statements. The police jury also pays certain operating expenditures of the Court. These Court operating expenditures paid or reimbursed by the police jury during the year ended December 31, 2023, were for library reference materials (\$6,933) and jury meal expenses (\$4,279), totaling \$11,212. These expenditures and related intergovernmental revenue are included in the accompanying financial statements.

NOTE G - PENSION PLAN

Parochial Employees' Retirement System

Full-time employees of the Court are members of the Parochial Employees' Retirement System of Louisiana (the "System"), a multi-employer (cost-sharing), public employee retirement system, controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Eligible employees of the Court were members of Plan A during 2023.

Any participant in Plan A can qualify to retire and receive retirement benefits provided he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service;
2. Age 55 with twenty-five (25) years of creditable service;
3. Age 60 with a minimum of ten (10) years of creditable service; or
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after December 31, 2006:

1. Age 55 with thirty (30) or more years of service;
2. Age 62 with ten (10) years of service; or
3. Age 67 with seven (7) years of service.

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

Notes to Basic Financial Statements
December 31, 2023

NOTE G - PENSION PLAN (CONTINUED)

Generally, the monthly amount of the retirement allowance is equal to three percent (3%) of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits may be limited to specified amounts.

Contributions to the System include 1/4 of 1% of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires employees covered by Plan A to contribute 9.5% of their compensation to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The employer contributions for 2023 were 11.50% of covered employees' salaries under Plan A.

The System also provides Plan A participants (or their beneficiaries, as applicable) with survivor benefits, death and disability benefits, deferred retirement option plan benefits, and cost of living increases. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System (www.persla.org), 7905 Wrenwood Boulevard, Baton Rouge, Louisiana 70809 or by calling (225) 928-1361.

The payroll for the Court's employees covered by the System, for whom the Court reimburses the Allen Parish Policy Jury, for the year ended December 31, 2023, was \$64,000. The Court's total payroll was \$86,539. The Court reimbursed the Allen Parish Police Jury for its employer contributions to the System in the amounts of \$7,360, \$7,185, and \$7,591, for the years ended December 31, 2023, 2022, and 2021, respectively.

NOTE H - RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; personal injuries; and natural disasters. The Court maintains malpractice insurance for each of the district judges and fidelity surety bonds on its employees. Additional commercial insurance coverage is maintained by the Allen Parish Police Jury. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Court. Settled claims have not exceeded this coverage in any of the past three fiscal years.

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, 2023**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Court cost revenue	\$ 95,000	\$ 95,000	\$ 103,480	\$ 8,480
Interest earnings/investment gains (losses)	1,500	(6,500)	8,545	15,045
Intergovernmental revenue	35,000	35,000	44,626	9,626
Total Revenues	131,500	123,500	156,651	33,151
Expenditures				
Current -				
Contract labor	350	300	264	36
Dues and subscriptions	2,500	2,000	2,150	(150)
Insurance	9,000	9,000	7,513	1,487
Jury expense - meals	4,500	6,500	5,071	1,429
Library reference materials	6,000	6,500	6,933	(433)
Office supplies	8,000	11,000	11,668	(668)
Payroll taxes	2,400	2,500	1,867	633
Professional fees	8,800	12,000	11,485	515
Repairs and maintenance	7,500	2,200	1,077	1,123
Retirement	5,000	500	1,132	(632)
Salaries and wages	60,000	32,000	32,385	(385)
Seminars	3,200	3,200	2,864	336
Telephone	20,000	15,000	12,521	2,479
Travel/mileage	12,000	9,500	5,934	3,566
Uniforms	500	3,000	1,483	1,517
Capital outlay	5,000	5,000	3,151	1,849
Total Expenditures	154,750	120,200	107,498	12,702
Net Change in Fund Balance	(23,250)	3,300	49,153	45,853
<i>Fund Balance at Beginning of Period</i>	555,033	555,033	555,033	--
Fund Balance at End of Period	\$ 531,783	\$ 558,333	\$ 604,186	\$ 45,853

See accompanying notes and independent accountant's review 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, 2023**

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable) Final to Actual
	Original	Final		
Revenues				
Gaming revenue	\$ 50,000	\$ 40,000	\$ 40,964	\$ 964
Interest earnings/investment gains (losses)	500	500	3,016	2,516
Total Revenues	50,500	40,500	43,980	3,480
Expenditures				
Insurance	500	400	374	26
Payroll expenses	900	900	785	115
Retirement	6,100	6,300	6,228	72
Salaries and wages	60,000	60,000	54,154	5,846
Total Expenditures	67,500	67,600	61,541	6,059
Net Change in Fund Balance	(17,000)	(27,100)	(17,561)	9,539
<i>Fund Balance at Beginning of Period</i>	269,370	269,370	269,370	--
Fund Balance at End of Period	\$ 252,370	\$ 242,270	\$ 251,809	\$ 9,539

See accompanying notes and independent accountant's review report.

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

Notes to Required Supplementary Information
for the Year Ended December 31, 2023

(1) Budget and Budgetary Accounting

The Court follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The secretary and district judges prepare a proposed budget at least fifteen (15) days prior to the beginning of each fiscal year (or sufficiently earlier if any publication notice is required).
2. After the proposed budget is prepared, the Court schedules a public hearing. If the budgeted expenditures equal or exceed \$500,000, the Secretary publishes the proposed budget and notifies the public that the proposed budget is available for public inspection and that public participation is invited at the public hearing.
3. A public hearing is held on the proposed budget at least ten (10) days after any required publication of the public notice concerning the budget hearing.
4. Any changes in the proposed annual operating budget require a majority vote of the district judges.
5. No later than the end of the fiscal year, the Court adopts the annual operating budget for the ensuing fiscal year.
6. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. Budget appropriations lapse at year-end.
8. For the current fiscal year, the Court adopted an original budget that was amended once.

(2) Excess of Expenditures Over Appropriations

Formal budgetary integration is employed as a management control device during the year, and encumbrance accounting is not used by the Court. Budgeted amounts included in the accompanying financial statements include the original adopted, amended (if any), and final budget amounts.

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, 2023**

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	81
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	725
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Membership dues and fees	150

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 independent accountant's review 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, 2023**

Identifying Information:

Entity Name: Thirty-Third Judicial District Court Judicial Expense Fund
LLA Entity ID #: 5869
Date that reporting period ended: 12/31/2023

CASH BASIS PRESENTATION

Receipts From:	First Six Month Period Ended 6/30/2023	Second Six Month Period Ended 12/31/2023
Allen Parish Sheriff, Bond Fees	11,587	16,551
Allen Parish Sheriff, Criminal Court Costs/Fee	8,075	6,141
Louisiana Department of Children and Family Services, Civil Fees	31,986	32,377
Total Receipts	51,648	55,069

See independent accountant's review report.

ROYCE T. SCIMEMI, CPA, APAC



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Member
Society of Louisiana
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

June 28, 2024

Honorable Judge E. David Deshotels, Jr.
Honorable Judge Judi F. Abrusley
Thirty-Third Judicial District Court
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the Thirty-Third Judicial District Court Judicial Expense Fund's (the "Court") compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the year ended December 31, 2023, as required by Louisiana Revised Statute 24:513, and the *Louisiana Government Audit Guide*. The Court's management is responsible for its financial records and compliance with applicable laws and regulations.

The Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Court's compliance with the laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire* during the fiscal year ended December 31, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$60,000 and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), or the regulations of the Division of Administration and the State Purchasing Office, whichever is applicable; and report whether the expenditures were made in accordance with these laws.

We reviewed all expenditures made during 2023. There were no expenditures made during the year for materials and supplies exceeding \$60,000 and no expenditures made during the year for public works exceeding \$250,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

The Court has no governing board or board members. Management provided us with the requested information for each district judge of the Court.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the Court's employees included on the list provided by management for Procedure 3 appeared on the list provided by management for Procedure 2.

5. Obtain a list of all disbursements made during the year, and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

The Court has no governing board or board members. Management provided us with the requested information for each district judge and employee of the Court. None of the businesses of the district judges, employees, and district judges' and employees' immediate families appeared as vendors on the list of disbursements.

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budgets for the General Fund and Gaming Fund and one amended budget for each such fund. Management represented to us that there were no other budget amendments during the year.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

The original budgets for the current fiscal year were timely adopted on December 22, 2022. The amended budgets for the current fiscal year were timely adopted on December 20, 2023. The Court is not required to hold monthly meetings and thus, has no records of minutes for any meetings. Budget adoption was evidenced by district judges' signatures.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more. (For agencies that must comply with the Licensing Agency Budget Act only, compare the expenditures of the final budget to actual expenditures, and report whether actual expenditures exceeded budgeted amounts by 10% or more per category or 5% or more in total).

For each fund, we compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Actual expenditures for the year were less than budgeted expenditures.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation;

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

- (b) Report whether the six disbursements are coded to the correct fund and general ledger account; and

Each of the six disbursements were coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Each of the six disbursements were approved in accordance with management's policies and procedures.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

The Court is not required to hold meetings or record minutes. Therefore, the testing in this category is not applicable.

Debt

11. Obtain bank deposit slips for the fiscal year and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We inspected copies of all bank deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Since the Court is not required to hold meetings, no minutes of meetings were available for review. Our review of payroll disbursements for the year revealed no payments to employees that may have been bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Court provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

The Court complied with R.S. 24:513 and therefore is in compliance with R.S. 39:72.1A(2). No purchases during the review period were subject to the public bid law.

Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior year suggestions, exceptions, recommendations, and/or comments have been resolved.

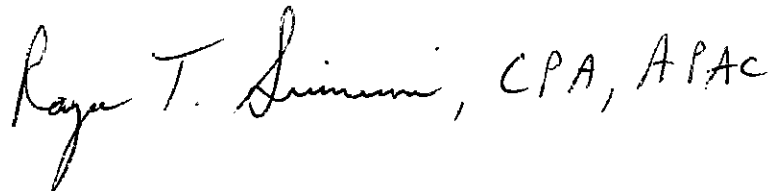
Our prior year report dated June 20, 2023, did not include any suggestions, recommendations, and/or comments; thus, no such matters remained unresolved.

We were engaged by the Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Court's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Court's compliance with certain laws and regulations contained in the accompanying *Louisiana Attestation Questionnaire*, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statutes 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R'.

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

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

June 24, 2024
(Date Transmitted)

Royce T. Scimemi, CPA, APAC
Attention: Mr. Royce T. Scimemi
Post Office Box 210
Oberlin, LA 70655

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office

Yes No [] N/A []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No [] N/A []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No [] N/A []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No [] N/A []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No [] N/A [X]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No [] N/A []

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No [] N/A []

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

[Signature] Judge June 29 2024 Date
[Signature] Secretary 6/24/24 Date