

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND
EAST CARROLL, LOUISIANA

Component Unit Financial Statements
For the Year Ended December 31, 2020

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Honorable Lauric Brister, Chief Judge
Sixth Judicial District Court
Parishes of Tensas, Madison and East Carroll, Louisiana

I have reviewed the accompanying financial statements of the governmental activities of the Sixth Judicial District Court, Judicial Expense Fund, a component unit of the Tensas, Madison and East Carroll Parish Police Juries, as of December 31, 2020 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 the Court's 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 as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am 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. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such 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. The information is the representation of management. I have not audited or reviewed such required supplementary information and, accordingly, I do not express an opinion, conclusion, nor provide any assurance on it.

To the Honorable Judge Laurie Brister, Chief Judge
Sixth Judicial District Court
Parishes of Tensas, Madison and East Carroll, Louisiana

Other Supplementary Information

The other supplementary information is presented for purposes of additional analysis and also is not a required part of the basic financial statements. The information is the representation of management. I have reviewed the information and, based on my review, I am not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the other supplementary information and, accordingly, I do not express an opinion on such information.

Report on Agreed-Upon Procedures

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated June 9, 2021, on the results of the agreed-upon procedures.

David M. Ford, CPA (APAC)

West Monroe, Louisiana
June 9, 2021

REQUIRED SUPPLEMENTAL INFORMATION (PART A)

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Sixth Judicial District Court (the Court) provides an overview of the Court's activities for the year ended December 31, 2020. Please read it in conjunction with the Court's financial statements.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Court as a whole and present a longer-term view of the Court's finances. Fund financial statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements by also providing information about all Court governmental funds.

These financial statements consist of three sections: Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and supplementary information.

Reporting the Court as a Whole

The Statement of Net Position and the Statement of Activities

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Court's net position and changes in them. The Court's net position – the difference between assets and liabilities – measure the Court's financial position. The increases or decreases in the Court's net position are an indicator of whether its financial position is improving or deteriorating. Other non-financial factors, however, such as number of cases handled by District Court as well as the number of judgeships approved by the State Legislature and the State's economic condition should be considered in order to assess the overall condition of the Court.

Currently, the Court has only governmental activities that provide personnel, equipment, supplies, and other cost related to the proper administration of the District Court. Primarily, court costs, fees, and interest income finance these activities.

Reporting the Court's Funds

Fund Financial Statements

The fund financial statements provide detailed information about the Court's funds, not the Court as a whole. In addition to accounting for the court costs and fees and other revenues that finance activities of District Court, the Court also accounts for the appropriations received from the Department of Health and Human Resources, State of Louisiana, related to child support cases and for fiscal year 2021, from the State of Louisiana Supreme Court to administer the Drug Court. The General Fund, the Child Support Fund, the Misdemeanor Probation Fund, and the Drug Court Fund are all governmental funds that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures only cash and financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Court's operations and the services it provides. Governmental fund information helps you determine the amount of financial resources available to be spent in the near future to finance the Court's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental funds are shown in a reconciliation following the fund financial statements.

THE COURT AS A WHOLE

For the year ended December 31, 2020 and 2019, net position changed as follows:

| | 2020 | 2019 |
|-------------------------------------|------------------|------------------|
| Beginning net position | \$393,811 | \$443,085 |
| Increase (Decrease) in net position | (89,983) | (49,274) |
| Ending net position | <u>\$303,828</u> | <u>\$393,811</u> |

Governmental Activities

The Court's assets exceeded its liabilities at the close of the year 2020 by \$303,828. For the calendar year 2020, the net position decreased by \$89,983 and the Court's revenue decreased by \$30,915.

To aid in the understanding of the Statement of Activities some additional explanation is provided. Its format is significantly different than that of the Statement of Revenue, Expenditures and the Changes in Fund Balance. The expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net Revenue (Expense). The reason for this kind of format is to highlight the relative financial burden of each of the governmental functions. It also identifies how much each function draws from the general revenues or if it is self-financing through fees. Court costs and fees reported represent the majority of the revenues for the District Court function.

All other governmental revenues (such as interest) are reported as general.

THE COURT'S FUNDS

The following schedule presents a summary of the government wide net position:

| | Net Position as of December 31, | |
|------------------------------------|---------------------------------|------------------|
| | <u>2020</u> | <u>2019</u> |
| Current and noncurrent assets | \$360,064 | \$399,817 |
| Current and noncurrent liabilities | <u>56,236</u> | <u>6,006</u> |
| Net Position | <u>\$303,828</u> | <u>\$393,811</u> |
| Total net position | <u>\$303,828</u> | <u>\$393,811</u> |

Net position of the Court decreased by \$89,983 (or 23%) from December 31, 2019 to December 31, 2020, mainly due to a decrease in fines and collections due to Covid.

The following schedule presents a summary of general and special revenue funds revenues and expenditures for the year ended December 31, 2020 and the amount and percentage of increases and decreases in relation to the prior year.

| | 2020 | Percent | Increase | Percent |
|----------------------|-------------------|-------------|--------------------|---------------|
| | Amount | of Total | (Decrease) | Increase |
| | | | from 2019 | (Decrease) |
| Revenues: | | | | |
| Operating Grants | \$151,517 | 51% | \$(13,799) | (8%) |
| Charges for services | 142,242 | 48% | (14,364) | (9%) |
| Interest | 4,761 | 1% | (2,752) | (3%) |
| Other | <u>-</u> | <u>-%</u> | <u>(-)</u> | <u>(-%)</u> |
| Total revenues | <u>\$ 298,520</u> | <u>100%</u> | <u>\$(30,915)</u> | <u>(20%)</u> |

Revenues decreased in 2020 mainly due to decrease in Child Support funding and also fines and fees collected.

| | 2019 | Percent | Increase | Percent |
|----------------------|-------------------|-------------|------------------|------------|
| | Amount | of Total | (Decrease) | Increase |
| | | | from 2018 | (Decrease) |
| Revenues: | | | | |
| Operating Grants | \$ 165,316 | 50% | \$(3,653) | (2%) |
| Charges for services | 156,606 | 48% | 15,056 | 11% |
| Interest | 7,513 | 2% | 3,451 | 85% |
| Other | <u>-</u> | <u>-%</u> | <u>-</u> | <u>-%</u> |
| Total revenues | <u>\$ 329,435</u> | <u>100%</u> | <u>\$ 14,854</u> | <u>94%</u> |

| | 2020 Amount | Percent of Total | Increase (Decrease) from 2019 | Percent Increase (Decrease) |
|--------------------------------|----------------|---------------------|-------------------------------------|-----------------------------------|
| Expenditures District Court | \$ 388,503 | 100% | \$ 9,794 | 3% |

District Court expenditures increased during 2020, mainly due to decrease in salaries.

| | 2019 Amount | Percent of Total | Increase (Decrease) from 2018 | Percent Increase (Decrease) |
|--------------------------------|----------------|---------------------|-------------------------------------|-----------------------------------|
| Expenditures District Court | \$ 378,709 | 100% | \$ 22,654 | 6% |

CAPITAL ASSETS

The Court's investment in capital assets for its governmental activities as of December 31, 2020 and 2019 was \$0 (net of accumulated depreciation), assets are fully depreciated. The investment includes furniture and equipment. There were no increases or decreases for the year.

DEBT ADMINISTRATION

The Court had no long term debt as of December 31, 2020 and 2019.

ECONOMIC FACTORS AND NEXT YEAR'S RATES

Court operations are funded extensively by the Parishes of Tensas, Madison and East Carroll. The court anticipates a flat growth with very little change.

CONTACTING THE SIXTH DISTRICT COURT'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Court's finances and to demonstrate the Court's accountability for the financial resources it manages. If you have questions about this report or need additional information, contact the Sixth Judicial District Court, PO Box 1271, Tallulah, LA 71284.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

STATEMENT OF NET POSITION
DECEMBER 31, 2020

| <u>Assets</u> | <u>Governmental Activities</u> |
|-----------------------------|------------------------------------|
| Cash and Cash Equivalents | \$ 345,518 |
| Accounts Receivable | 14,546 |
| Total Assets | <u>360,064</u> |
| <u>Liabilities</u> | |
| Accounts Payable | <u>56,236</u> |
| Total Liabilities | <u>56,236</u> |
| <u>Net Position</u> | |
| Net Position - Unrestricted | <u>303,828</u> |
| Total Net Position | <u><u>\$ 303,828</u></u> |

See accompanying notes and Independent Accountant's Review Report.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

| | Program Revenues | | | | |
|---|-------------------|-------------------------|--|--|--|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position |
| Functional / Program Activities: | | | | | |
| Government Activities: | | | | | |
| Judicial Expense Fund | \$ 121,176 | \$ 38,244 | \$ - | \$ - | \$ (82,932) |
| Child Support | 77,260 | - | 101,837 | - | 24,577 |
| Misdemeanor Probation | 124,634 | 103,998 | - | - | (20,636) |
| FINS Fund | 65,433 | - | 49,680 | - | (15,753) |
| Total Government Activities | \$ 388,503 | \$ 142,242 | \$ 151,517 | \$ - | \$ (94,744) |
| General Revenues: | | | | | |
| Intergovernmental | | | | | - |
| Interest | | | | | 4,761 |
| Total General Revenues | | | | | <u>4,761</u> |
| Changes in Net Position | | | | | (89,983) |
| NET POSITION - BEGINNING | | | | | <u>393,811</u> |
| NET POSITION - ENDING | | | | | <u>\$ 303,828</u> |

See accompanying notes and Independent Accountant's Review Report.

FUND FINANCIAL STATEMENTS

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2020

| <u>Assets</u> | <u>Governmental Activities</u> |
|------------------------------------|------------------------------------|
| Cash and Cash Equivalents | \$ 345,518 |
| Accounts Receivable | <u>14,546</u> |
| Total Assets | <u>360,064</u> |
| <u>Liabilities</u> | |
| Accounts Payable | <u>56,236</u> |
| Total Liabilities | <u>56,236</u> |
| <u>Fund Balance</u> | |
| Fund Balance | <u>303,828</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 360,064</u></u> |

See accompanying notes and Independent Accountant's Review Report.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
DECEMBER 31, 2020

| <u>Revenues</u> | <u>Governmental Activities</u> |
|--|------------------------------------|
| Intergovernmental: | |
| State Funds | \$ 151,517 |
| Fees, Charges, and Commissions for Services | 142,242 |
| Use of Money & Property - Interest Earnings | <u>4,761</u> |
| Total Revenues | <u>298,520</u> |
| <u>Expenditures</u> | |
| General Government - Judicial | |
| Personal Services | 323,397 |
| Operating Services | 38,152 |
| Materials & Supplies | 17,219 |
| Travel & Other Charges | <u>9,735</u> |
| Total Expenditures | <u>388,503</u> |
| <u>Excess (Deficiency) of Revenues over Expenditures</u> | (89,983) |
| Fund Balance at Beginning of the Year | <u>393,811</u> |
| <u>FUND BALANCE AT END OF THE YEAR</u> | <u>\$ 303,828</u> |

See accompanying notes and Independent Accountant's Review Report.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 1 - Historical Background

The Sixth Judicial District Court of Louisiana was established by Louisiana Revised Statutes 13:1996.38 and 46:236.5. The Judicial District Court shall have original jurisdiction of all civil and criminal matters, including felony cases involving title to immovable property, probate and succession matters, and other matters as provided by law. The Sixth Judicial District Court encompasses the parishes of Tensas, Madison and East Carroll, Louisiana.

Note 2 - Summary of Significant Accounting Policies

A. Basis of Accounting

The Judicial Expense Fund complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent sections of this note.

B. Reporting Entity

The accounting and reporting policies of the Sixth Judicial District Court, Judicial Expense Fund conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of *Louisiana Municipal Audit and Accounting Guide*, the industry audit guide, *Audits of State and Local Governments*.

For financial reporting purposes, in conformity with the Governmental Accounting Standards Board (GASB), the Judicial Expense Fund and Child Support is a part of the Sixth Judicial District Court, a component of the Parishes of Tensas, Madison and East Carroll, Louisiana Police Jury judicial system. The financial reporting entity consists of (a) the primary government (Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries), (b) organization of 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.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies

B. Reporting Entity (Continued)

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries 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 Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries.
2. Organizations for which the Parishes of Tensas, Madison and East Carroll, Louisiana Policy Juries does not appoint a voting majority but are fiscally dependent on the Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries.
3. 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.

Because the Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries provide for the operation and maintenance of the courtroom and office space of the Judges in its parish courthouses, the Sixth Judicial District Court was determined to be a component unit of the Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Sixth Judicial District Court and do not present information on the Parishes of Tensas, Madison and East Carroll, Louisiana Police Juries, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

C. Basis of Presentation

In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include a Management Discussion and Analysis (MD & A) section providing an analysis of the Judicial Expense Fund's overall financial position and results of operations and financial statements prepared using full accrual accounting for all Judicial Expense Fund's activities. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies

D. Basic Financial Statements

Government-wide financial statements – The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Fund financial statements – The financial transactions of the Judicial Expense Fund are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The funds of the Judicial Expense Fund are described as follows:

General Fund – The general fund is the general operating fund and accounts for all activities of the Judicial Expense Fund except those required to be accounted for in another fund.

Special Revenue Fund -- Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes. Included in special revenue funds are the Child Support Fund and Court Services Fund, which includes Misdemeanor Probation and FINS.

This report includes funds which are controlled by the Sixth Judicial District Court but determined to be a component unit of the Parishes of Tensas, Madison and East Carroll, Louisiana Police Jury. The Parishes of Tensas, Madison and East Carroll, Louisiana Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Parishes of Tensas, Madison and East Carroll, Louisiana Police Jury would present this component unit in a discreet presentation format if it were included in their financial statements. The funds are administered by the Court Administrator.

E. Measurement Focus and 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” transactions are recorded regardless of measurement focus applied.

Measurement Focus – The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources during a given period. The fund balance is the measure of available spendable financial resources at the end of the period.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies

E. Measurement Focus and Basis of Accounting (continued)

Basis of Accounting – The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when “measurable and available”. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (including capital outlay) are recorded when the related fund liability is incurred.

F. Budgets and Budgetary Accounting

The Louisiana Government Budget Act applies to the courts, but only as to judicial expense funds. Thus, the courts must prepare a budget document related to those funds. Criminal court funds are reported with the parish and must have budgets created by the parish authorities

G. Cash and Cash Equivalents

Cash includes amounts in non-interest bearing demand deposits and an interest-bearing certificate of deposit. The Judge considers the certificate of deposit as well as highly liquid debt instruments with an initial maturity of three months or less to be cash equivalents. Under state law, the Judge may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. Capital Assets

Capital assets 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 market value at the date of donation. The Court maintains a threshold level of \$500 or more for capitalizing fixed assets. All capital assets, other than land, are depreciated using the straight-line method over their useful lives.

I. Vacation and Sick Leave

Employees receive from twelve to twenty days of vacation leave each year, depending on length of service and professional status. Sick leave is earned at the rate of twelve to twenty four days each year based on length of service, and employees may accumulate sick leave. Upon separation of service, employees are compensated for accumulated vacation leave up to a maximum of seventy hours, but are not compensated for sick leave. At December 31, 2020 employee leave benefits are not material to the financial statements.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies

J. Use of Estimates

The preparation of the component unit financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Fund Balances

GASB Statement No. 54 establishes standards for five fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in government funds. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and unassigned.

Restricted Fund Balance – This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolution of the Judge – the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the Judge removes the specified use by taking the same type of action imposing the commitment.

This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Fund Balance This classification reflects the amounts constrained by the Court’s “intent” to be used for specific purposes, but are neither restricted nor committed. The Judge and management have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 2 - Summary of Significant Accounting Policies

K. Fund Balances (continued)

Unassigned Fund Balance This fund balance is the residual classification for the general fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the Court's policy to use externally restricted resources first, then unrestricted resources – committed, assigned and unassigned – in order as needed.

Note 3 - Cash and Cash Equivalents

Custodial Credit Risk – Deposits. The custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be returned to it. The Court's policy to ensure there is no exposure to this risk is to require each financial institution to pledge its' own securities to cover any amount in excess of Federal Depository Insurance Coverage. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Court that the fiscal agent bank has failed to pay deposited fund upon demand. Accordingly, the Court had no custodial credit risk related to its deposits at December 31, 2020. The court had cash and cash equivalents in demand deposits (including three certificates of deposit of \$295,288), totaling \$345,518 at December 31, 2020.

These deposits are stated at cost, which approximates market. 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. Cash and cash equivalents (bank balances other than these backed by the U.S. government) at December 31, 2020, are secured, as follows:

| | |
|---------------------------------------|-------------------|
| Bank Balances | <u>\$ 346,361</u> |
| FDIC Insurance | 500,000 |
| Pledged Securities (uncollateralized) | <u>380,918</u> |
| Total | <u>\$ 880,918</u> |

Note 4 - Receivables

The Judicial Expense Fund receivables of \$7,894 at December 31, 2020, are as follows:

| | <u>Total</u> | <u>Judicial Expense Fund</u> | <u>Child Support Fund</u> | <u>Probation Fund</u> | <u>FINS Fund</u> |
|--------------------------|------------------|--------------------------------------|-----------------------------------|---------------------------|----------------------|
| Criminal and Civil Costs | <u>\$ 14,546</u> | <u>\$ 2,459</u> | <u>\$ 7,947</u> | <u>\$ -</u> | <u>\$ 4,140</u> |

Note 5 - Litigation and Claims

There is no litigation pending against the Judicial Expense Fund at December 31, 2020.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Note 6- Changes in Capital Assets

A summary of changes in office furnishings and equipment is as follows:

| | |
|-------------------------------|--------------|
| Balance at December 31, 2019 | \$ 116,751 |
| Additions | - |
| Deletions | - |
| Balance at December 31, 2020 | \$ 116,751 |
| Less Accumulated Depreciation | (\$ 116,751) |
| Net Capital Assets | \$ - |

Note 7- Pension Plan

The employees of the Sixth Judicial District Court are reported in the parochial retirement system through the Madison Parish Police Jury.

Note 8 - Grant Programs

Families in Need of Services (FINS)

The 37th Judicial District Court receives a grant for \$49,248 from the Supreme Court of the State of Louisiana for the operation of the FINS Program. The Court receives the money in monthly installments of \$4,104 from the state. The court uses the grant money to pay the expenditures of the FINS program and the salary for the FINS Officer.

Note 9 - Subsequent Events

Subsequent events have been evaluated through June 9, 2021 and it has been determined that the significant event has occurred for disclosure. June 9, 2021 is the date that the financial statements are available to be issued.

The Covid-19 outbreak in the United States and our state has caused business disruption mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Court and the duration cannot be estimated at this time.

REQUIRED SUPPLEMENTAL INFORMATION (PART B)

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

BUDGETARY COMPARISON SCHEUDLE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

| | <u>Budgeted Amounts</u> | | <u>Actual Amounts</u> | <u>Variance With Final Budget Favorable (Unfavorable)</u> |
|--|-------------------------|-------------------|---------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues (Inflows):</u> | | | | |
| Intergovernmental - State Funds | \$ 166,080 | \$ 154,680 | \$ 151,517 | \$ (3,163) |
| Fees, Charges & Commissions for Services | 174,960 | 141,300 | 142,242 | 942 |
| Interest Earned | 3,621 | 4,004 | 4,761 | 757 |
| Total Revenues | <u>344,661</u> | <u>299,984</u> | <u>298,520</u> | <u>(1,464)</u> |
| <u>Expenditures (Outflows):</u> | | | | |
| Personal Services | 358,207 | 293,267 | 323,397 | (30,130) |
| Operating Services | 24,681 | 29,507 | 38,152 | (8,645) |
| Materials & Supplies | 15,320 | 15,320 | 17,219 | (1,899) |
| Travel & Other Charges | 22,600 | 17,499 | 9,735 | 7,764 |
| Total Expenditures | <u>420,808</u> | <u>355,593</u> | <u>388,503</u> | <u>(32,910)</u> |
| <u>Excess (Deficiency) of Revenues Over Expenditures</u> | <u>(76,147)</u> | <u>(55,609)</u> | <u>(89,983)</u> | <u>(34,374)</u> |
| <u>Net Change in Fund Balance</u> | <u>(76,147)</u> | <u>(55,609)</u> | <u>(89,983)</u> | <u>(34,374)</u> |
| <u>Fund Balance at Beginning of Year</u> | <u>393,811</u> | <u>393,811</u> | <u>393,811</u> | <u>-</u> |
| <u>FUND BALANCE (DEFICIT) AT END OF YEAR</u> | <u>\$ 317,664</u> | <u>\$ 338,202</u> | <u>\$ 303,828</u> | <u>\$ (34,374)</u> |

The accompanying notes are an integral part of this financial statement.

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2020

A proposed budget, prepared on the modified accrual basis of accounting, is posted at the courthouse at least ten days prior to the public hearing. A public hearing is held at the Sixth Judicial District Court – Judicial Expense Fund’s office during the month of December for comments from citizens. The budget is then legally adopted by the district and amended during the year, as necessary. The budget is established and controlled by the district at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted budget amounts and subsequent amendments.

OTHER SUPPLEMENTARY INFORMATION

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2020

| | Laurie Brister Chief Judge | Michael Lancaster (Retired) |
|-----------------------------------|-------------------------------|--------------------------------|
| <i>Purpose:</i> | | |
| Professional Liability Insurance | - | 3,270 |
| Travel and Mileage Reimbursements | - | - |
| Total | \$ - | \$ 3,270 |

SIXTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

| | First Six Month Period Ended <u>06/30/2020</u> | Second Six Month Period Ended <u>12/31/2020</u> |
|--|---|--|
| Receipts From: | | |
| Louisiana Supreme Court, Drug Court Reimbursement | \$ 51,868 | \$ 49,969 |
| East Carroll Parish Clerk, Civil Court Costs | 1,110 | 1,065 |
| East Carroll Parish Sheriff, Criminal Court Costs/Fees | 4,880 | 7,340 |
| Madison Parish Clerk, Civil Court Costs | 1,824 | 1,872 |
| Madison Parish Sheriff, Criminal Court Costs/Fees | 9,062 | 6,582 |
| Tensas Parish Clerk, Civil Court Costs | 816 | 1,146 |
| Tensas Parish Sheriff, Criminal Court Costs/Fees | 1,138 | 1,409 |
| Probation Fees | 57,005 | 46,641 |
| Total Receipts | <u>\$ 127,703</u> | <u>116,024</u> |
| Ending Balance of Amounts Assessed But Not Received | <u>\$ -</u> | <u>\$ -</u> |

COMPLIANCE REPORTING

INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

To The Honorable Laurie Brister, Chief Judge of the Sixth Judicial District Court and
the Louisiana Legislative Auditor:

I have performed the procedures enumerated below, which were agreed to by the Sixth Judicial Court, Judicial Expense Fund and the Louisiana Legislative Auditor (the specified parties), on the Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Court's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, I make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, 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), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

No expenditures were made during the year for materials and supplies exceeding \$30,000, and no expenditures were made 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).

Management provided me with the requested information.

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

Management provided me with the requested information.

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

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

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

Management provided the requested information. None of the businesses of Judges, employees, and Judges' and employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

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

Management provided me with a copy of the original budget. Management represented that there were no amendments to the budget 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.

I traced adoption of the original budget to documentation of the meeting of the Court's Judges held on December 15, 2019. Management represented that there was one amendment to each fund to the budget during the year.

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).

I compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues were slightly less than budgeted revenues. Expenditures for the year did exceed budgeted amounts by more than 5%.

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 the 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 were coded to the correct fund and general ledger account.

All of the disbursements were properly 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.

The Court's policies and procedures state that the Chief Judge must approve all disbursements. Documentation supporting each of the six selected disbursements included the signature of the chairman of the Chief Judge. In addition, approval for each of the disbursements was traced to the Chief Judge's approval.

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.

There were only two Judges on the bench during 2020 and meetings were held but no minutes were taken.

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.

I scanned copies of all bank deposit slips for the fiscal year, 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.

I scanned payroll disbursements for the fiscal year. I found no payments or approval for payments to employees that would constitute 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's report was submitted timely.

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).

Management represented that the Court entered into no contracts during the fiscal year that was subject to the public bid law.

Prior-Year Comments

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

The prior year report, dated June 16, 2020, did not include suggestions, exceptions, recommendations, and comments.

This agreed-upon procedures engagement was conducted 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. I was not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Court's compliance with the foregoing matters. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

The purpose of this report is 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 Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

David M. Hart, CPA (APAC)

West Monroe, Louisiana
June 9, 2021

SIXTH JUDICIAL DISTRICT COURT
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Section I - Financial Statement Findings

No findings were reported under this section.

SIXTH JUDICIAL DISTRICT COURT
PARISHES OF TENSAS, MADISON AND EAST CARROLL, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

Section I - Financial Statement Findings

No findings were reported in this section.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana governmental agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected government officials should sign the document, in lieu of such a resolution.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

_____ (Date Transmitted)

David M. Hartt, CPA
PO Box 1332
West Monroe, LA 71294

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 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 public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No

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

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

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

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

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

Yes No

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

Yes No

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

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

Meetings

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

Yes No

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

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

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments. **Not Applicable.**

Yes No

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No

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

Yes No

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

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes No

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes No

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes No

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

Chief Judge Laurie Brister Laurie R Brister

Date 6-15-21