

THIRTY-THIRD JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND

OBERLIN, LOUISIANA

ANNUAL FINANCIAL STATEMENTS  
AND INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Year Ended December 31, 2016

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

THIRTY-THIRD JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT ACCOUNTANTS' REVIEW REPORT  
Year Ended December 31, 2016

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**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

June 30, 2017

Honorable Judge Joel G. Davis and  
Honorable Judge E. David Deshotels, Jr.  
Thirty-Third Judicial District Court  
Oberlin, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of the Thirty-Third Judicial District Court Judicial Expense Fund (the Court), as of and for the year ended December 31, 2016, 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 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 the financial statements that are free from material misstatement whether due to fraud or error.

**Accountants' Responsibility.**

Our responsibility is to conduct the review in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that 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.

**Accountants' 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 conformity with accounting principles generally accepted in the United States of America.

**Required Supplementary Information.**

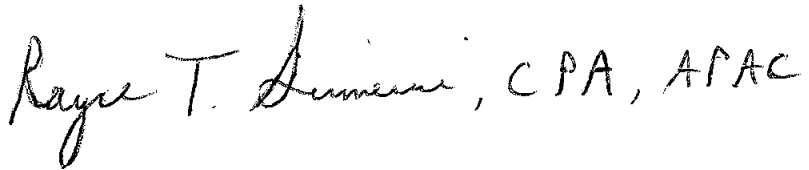
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 4-9), and budgetary comparison schedules (pages 28-29) be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the representation of management. We have not audited or reviewed the management's discussion and analysis and, accordingly, we do not express an opinion, a conclusion, or provide any form of assurance on it. We have reviewed the budgetary comparison schedules and, based on our review, we are not aware of any material modifications that should be made to the budgetary comparison schedules in order for them to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the budgetary comparison schedules and, accordingly, do not express an opinion on them.

**Other Supplementary Information.**

The schedule of compensation, benefits and other payments to chief executive officer (page 31) is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is required by Louisiana Revised Statutes 24:513(A)(3). We have reviewed the information and, based on our review, we are 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. We have not audited the other supplementary information and, accordingly, do not express an opinion on such information.

In accordance with the *Louisiana Governmental Audit Guide* and provisions of state law, we have issued a report dated June 30, 2017, on the results of certain agreed-upon procedures that we performed.

Royce T. Scimemi, CPA, APAC

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

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

**Management's Discussion and Analysis**

Within this section of the Thirty-Third Judicial District Court Judicial Expense Fund's (Court) annual financial report, the Court's management is pleased to provide this narrative discussion and analysis of the financial activities of the Court for the fiscal year ended December 31, 2016. The Court's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

**Financial Highlights**

- The Court's assets exceeded its liabilities by \$844,661 and \$844,981 (net position) for the fiscal years ended December 31, 2016 and 2015, respectively.
- Total revenues of \$183,430 were exceeded by total expenses of \$183,750, which resulted in a current year deficit of \$320. In the previous year, total revenues of \$187,361 exceeded total expenses of \$168,414, which resulted in a surplus of \$18,947.
- Total net position is comprised of the following:
  - (1) Capital assets of \$29,820 and \$31,658, for the years ended December 31, 2016 and 2015, respectively, include property and equipment, net of accumulated depreciation, and are reduced for outstanding debt, if any, related to the purchase of capital assets.
  - (2) Unrestricted net position of \$814,841 and \$813,323 for the years ended December 31, 2016 and 2015, respectively.
- Overall, the Court's financial position remained constant and the Court continues to maintain a strong financial position and to work to improve on this financial position.

The above financial highlights are explained in more detail in the "financial analysis" section of this document.

**Overview of the Financial Statements**

This Management's Discussion and Analysis document introduces the Court's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the basic financial statements. The Court also includes in this report additional information to supplement the basic financial statements.

**Government-wide Financial Statements**

The Court's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Court's overall financial status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in accrual accounting and elimination or reclassification of activities between funds.

The first of these government-wide statements is the *Statement of Net Position*. This is the government-wide statement of position presenting information that includes all of the Court's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Court as a whole is improving or deteriorating. Evaluation of the overall health of the Court would extend to other nonfinancial factors in addition to the financial information provided in this report.

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

**Management's Discussion and Analysis (Continued)**

The second government-wide statement is the *Statement of Activities*, which reports how the Court's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the Court's distinct activities or functions on revenues provided.

The government-wide financial statements are presented on pages 12 and 13 of this report.

**Fund Financial Statements**

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Court uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the Court's most significant funds rather than the Court as a whole. Major funds are separately reported while all others, if any exists, are combined into a single, aggregated presentation.

The Court uses governmental funds as follows:

*Governmental funds* are reported in the fund financial statements and encompass the same function reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statements providing a distinctive view of the Court's governmental funds, including object classifications. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund operating statement provide a reconciliation to assist in understanding the differences between these two perspectives.

The basic governmental fund financial statements are presented on pages 15 through 18 of this report.

**Notes to the basic financial statements**

The accompanying notes to the basic financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the basic financial statements begin on page 19 of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Court's budget presentations. Budgetary comparison statements are included as "required supplementary information" for the general fund and the gaming fund. These schedules demonstrate compliance with the Court's adopted and final budgets. This required supplementary information can be found on pages 28 and 29 of this report.

This report also presents as other supplementary information the statement of compensation, benefits and other payments to chief executive officer on page 31, which statement is mandated by Louisiana Revised Statutes 24:315(A)(3). Finally, the report concludes with the independent accountants' report on applying agreed-upon procedures and the Louisiana Attestation Questionnaire that has been completed by the Court. Such other information is presented on pages 32 to 36 of this report.

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

**Management's Discussion and Analysis (Continued)**

**Financial Analysis of the Court as a Whole**

The Court's net position at fiscal year-end is \$844,661 and \$844,981 for 2016 and 2015, respectively. The following table provides a summary of the Court's net position:

	<u>2015</u>		<u>2016</u>	
Assets and Deferred Outflows of Resources:				
Current assets	\$ 819,638	96%	\$ 817,556	96%
Capital assets	<u>31,658</u>	<u>4</u>	<u>29,820</u>	<u>4</u>
Total assets	851,296	<u>100%</u>	847,376	<u>100%</u>
Deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>851,296</u>		<u>847,376</u>	
Liabilities and Deferred Inflows of Resources:				
Current liabilities	6,315	<u>100%</u>	2,715	<u>100%</u>
Deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>6,315</u>		<u>2,715</u>	
Net position:				
Investment in capital assets, net	31,658	4%	29,820	4%
Unrestricted	<u>813,323</u>	<u>96</u>	<u>814,841</u>	<u>96</u>
Total net position	\$ <u>844,981</u>	<u>100%</u>	\$ <u>844,661</u>	<u>100%</u>

The Court continues to maintain a high current ratio, which compares current assets to current liabilities and is an indication of the ability to pay current obligations. The current ratio remains strong at 301 to 1 for the current year and was 130 to 1 in the prior year. The Court uses the capital assets to provide services to the citizens of Allen Parish. Overall, the Court reports net position of \$844,661 and \$844,981 for 2016 and 2015, respectively. These amounts are \$320 lower in 2016 and \$18,947 higher in 2015 than in the respective prior years. The Court has \$29,820 and \$31,658 invested in capital assets for 2016 and 2015, respectively. Approximately 4% of the governmental activities' net position is tied up in capital assets. The Court's overall financial position remained constant during fiscal year 2016 based on the change in net position.

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

**Management's Discussion and Analysis (Continued)**

The following table provides a summary of the Court's changes in net position:

	<u>2015</u>		<u>2016</u>	
Revenues:				
Program:				
Charges for services/fines & court costs	\$ 115,276	62%	\$ 109,369	53%
Operating grants and contributions	70,610	38	71,672	46
General:				
Interest	899	-	2,351	1
Miscellaneous	<u>576</u>	<u>-</u>	<u>38</u>	<u>-</u>
Total revenues	187,361	<u>100%</u>	183,430	<u>100%</u>
Program expenses:				
Court administration	<u>168,414</u>	<u>100%</u>	<u>183,750</u>	<u>100%</u>
Change in net position	18,947		(320)	
Beginning net position	<u>826,034</u>		<u>884,981</u>	
Ending net position	<u>\$ 844,981</u>		<u>\$ 884,661</u>	

**Governmental Revenues**

Note that program revenues covered 100% of governmental operating expenses in 2016 and 2015, respectively.

**Governmental Functional Expenses**

The total function of the Court is court administration. Of the total cost, depreciation on the furniture, fixtures, and equipment, was \$4,705 or 3% and \$5,283 or 3% of total expenses in 2016 and 2015, respectively.

**Financial Analysis of the Court's Funds**

***Governmental Funds***

As discussed, governmental funds are reported in the fund statements with a short-term, inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported an ending balance of \$814,841 and \$813,323 in 2016 and 2015, respectively.

The General Fund is the Court's primary operating fund and the largest source of day-to-day service delivery. The General Fund's fund balance decreased by \$2,509 and increased by \$25,089 in 2016 and 2015, respectively. In fiscal year 2016, revenues decreased \$9,471 from the prior year. In fiscal year 2015, revenues decreased \$6,957 from the prior year. Operating expenditures increased by \$9,741 and decreased by \$2,495 in 2016 and 2015, respectively.

The Gaming Fund is the Court's special revenue fund that is used largely to fund salaries arising from the second judgeship. The Gaming Fund's fund balance increased by \$4,027 and increased by \$3,407 in 2016 and 2015, respectively. In fiscal year 2016, revenues increased by \$5,540 from the prior year. In fiscal year 2015, revenues decreased by \$1,552 from the prior year. Salary and related expenditures increased by \$4,920 and decreased by \$5,530 in 2016 and 2015, respectively.



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

**Management's Discussion and Analysis (Continued)**

**Budgetary Highlights**

*The General Fund* – When the 2016 original budget was adopted, it was anticipated that the total revenues were going to be less than the previous fiscal year mainly due to an anticipated decrease in court cost revenue and intergovernmental income. The original budget reflected an increase in total expenditures from the previous fiscal year mainly due to an anticipated increase in payroll and travel expenses. The budget was not amended during the year. Variances were positive overall.

*The Gaming Fund* – When the 2016 original budget was adopted, it was anticipated that the total revenues were going to decrease slightly. The original budget also reflected an anticipated increase in salary related expenditures. The budget was not amended during the year. Variances were positive overall.

**Capital Assets and Debt Administration**

*Capital assets*

The Court's investment in capital assets, net of accumulated depreciation as of December 31, 2016 and 2015, was \$31,658 and \$32,821, respectively. See Note B for additional information about changes in capital assets during the fiscal year and the balance at the end of the year. The following table provides a summary of capital asset activity.

	2015	2016
Non-depreciable assets - land	\$ -	\$ -
Depreciable assets:		
Furniture & fixtures	36,571	36,571
Machinery & equipment	<u>46,252</u>	<u>49,119</u>
Total depreciable assets	82,823	85,690
Less accumulated depreciation	<u>51,165</u>	<u>55,870</u>
Book value-depreciable assets	\$ <u>31,658</u>	\$ <u>29,820</u>
Percentage depreciated	<u>62%</u>	<u>65%</u>
Book value-all capital assets	\$ <u>31,658</u>	\$ <u>29,820</u>

At December 31, 2016, the depreciable capital assets for governmental activities were 65% depreciated. The net book value is at 35% of the original cost.

The major additions in 2016 were security cameras and courtroom speaker system additions.

*Long-term debt*

The court had no long-term debt during 2016.

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

**Management's Discussion and Analysis (Continued)**

**Contacting the Court's Financial Management**

This financial report is designed to provide a general overview of the Court's finances, comply with finance-related laws and regulations, and demonstrate the Court's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact the Court, Honorable Judge Joel G. Davis or Honorable Judge E. David Deshotels, Jr. at (337) 639-2266.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)

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

**Statement of Net Position  
December 31, 2016**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and certificates of deposit	\$ 800,732
Receivables:	
Court cost revenue receivable	8,513
Gaming revenue receivable	5,771
Grant revenue receivable	2,316
Interest income receivable	224
Capital assets, net	29,820
<b>Total Assets</b>	<u>847,376</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	--
<b>Total Deferred Outflows of Resources</b>	<u>--</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>847,376</u>
<b>LIABILITIES</b>	
Accounts payable	2,045
Payroll Liabilities	670
<b>Total Liabilities</b>	<u>2,715</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred inflows	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<u>2,715</u>
<b>NET POSITION</b>	
<i>Invested in capital assets, net</i>	29,820
<i>Unrestricted</i>	814,841
<b>Total Net Position</b>	<u>\$ 844,661</u>

See Accompanying Notes and Independent Accountants' Review Report.

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

**Statement of Activities  
For the Year Ended December 31, 2016**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Court Costs and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Primary Government Governmental Activities:</b>					
Court administration	\$ 183,750	\$ 109,369	\$ 71,672	\$ --	\$ (2,709)
		<b>General Revenues:</b>			
		<b>Revenues</b>			
					2,351
					38
					<u>2,389</u>
					<b>(320)</b>
					844,981
					<u>\$ 844,661</u>

See Accompanying Notes and Independent Accountants' Review Report.

FUND FINANCIAL STATEMENTS (FFS)

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

**Balance Sheet  
Governmental Funds  
December 31, 2016**

	<b>General Fund</b>	<b>Gaming Fund</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Cash and certificates of deposit	\$ 559,526	\$ 241,206	\$ 800,732
Receivables			
Court cost revenue receivable	8,513	--	8,513
Gaming revenue receivable	--	5,771	5,771
Grant revenue receivable	2,316	--	2,316
Interest income receivable	147	77	224
<b>Total Assets</b>	<b>570,502</b>	<b>247,054</b>	<b>817,556</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Aggregated deferred outflows	--	--	--
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 570,502</b>	<b>\$ 247,054</b>	<b>\$ 817,556</b>
<b>LIABILITIES</b>			
Current:			
Accounts payable	\$ 2,045	\$ --	\$ 2,045
Payroll Liabilities	670	--	670
<b>Total Liabilities</b>	<b>2,715</b>	<b>--</b>	<b>2,715</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Aggregated deferred inflows	--	--	--
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,715</b>	<b>--</b>	<b>2,715</b>
<b>FUND BALANCE</b>			
Assigned	--	247,054	247,054
Unassigned	567,787	--	567,787
<b>Total Fund Balance</b>	<b>567,787</b>	<b>247,054</b>	<b>814,841</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 570,502</b>	<b>\$ 247,054</b>	<b>\$ 817,556</b>

See Accompanying Notes and Independent Accountants' Review Report.



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

**Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position  
December 31, 2016**

Total Fund Balance - Governmental Funds at December 31, 2016	\$	814,841
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Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance:

-- Furniture, fixtures and equipment, net of \$55,870 in accumulated depreciation

29,820

**Total Net Position - Governmental Funds at December 31, 2016**

\$	<u>844,661</u>
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See Accompanying Notes and Independent Accountants' Review Report.

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

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2016**

	<b>General Fund</b>	<b>Gaming Fund</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>			
Court cost revenue	\$ 109,369	\$ --	\$ 109,369
Gaming revenue	--	23,084	23,084
Grant Income	27,785	--	27,785
Interest income	1,279	1,072	2,351
Intergovernmental revenue	20,803	--	20,803
Miscellaneous income	38	--	38
<b>Total Revenues</b>	<b>159,274</b>	<b>24,156</b>	<b>183,430</b>
<b>Expenditures</b>			
Current:			
Contract labor	2,290	--	2,290
Dues & subscriptions	3,860	--	3,860
Insurance	4,716	122	4,838
Jury expense - meals	3,129	--	3,129
Library references	13,742	-	13,742
Mileage & meals	15,669	--	15,669
Office supplies	10,125	--	10,125
Payroll taxes	3,469	720	4,189
Professional fees	8,630	--	8,630
Recording fees	70	--	70
Repairs & maintenance	3,468	--	3,468
Retirement	4,123	1,607	5,730
Salaries & wages	66,570	17,680	84,250
Seminars	3,730	--	3,730
Telephone	15,325	--	15,325
Capital outlay	2,867	--	2,867
<b>Total Expenditures</b>	<b>161,783</b>	<b>20,129</b>	<b>181,912</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,509)</b>	<b>4,027</b>	<b>1,518</b>
<b>Net Change in Fund Balance</b>	<b>(2,509)</b>	<b>4,027</b>	<b>1,518</b>
<i>Fund Balance at Beginning of Period</i>	570,296	243,027	813,323
<b>Fund Balance at End of Period</b>	<b>\$ 567,787</b>	<b>\$ 247,054</b>	<b>\$ 814,841</b>

See Accompanying Notes and Independent Accountants' Review Report.

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

**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and  
Changes in Fund Balances with Statement of Activities  
For the Year Ended December 31, 2016**

Net Change in Fund Balances - Governmental Funds	\$	1,518
Fixed assets expensed as capital outlay in governmental fund statements, capitalized as fixed assets in Statement of Net Position.		2,867
Depreciation expense reflected in entity wide statements, not reflected in governmental fund statements.		(4,705)
<b>Change in Net Position - Governmental Funds</b>	<b>\$</b>	<b><u>(320)</u></b>

See Accompanying Notes and Independent Accountant's Review Report.

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

Notes to the Basic Financial Statements

December 31, 2016

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, for the purpose of administering the district court and the offices of the court's individual judges. The Court is governed by the District Judges, Joel G. Davis and E. David Deshotels, Jr.

The accounting and reporting policies of the Court conform to generally accepted accounting principles as applied to governments. Such accounting and reporting policies conform 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.

The following is a summary of certain significant accounting policies:

1. Basis of Presentation

The accompanying basic financial statements of the Court have been prepared in conformity with U.S. generally accepted accounting principles as applied to governmental units. GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments", issued in June 1999.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Court as a whole. These statements include all of the financial activities of the Court. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or 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."

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 include court cost income, operating grants and intergovernmental revenues. Revenues such as investment interest income that are not classified as program revenues are presented as general revenues.

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

Notes to the Basic Financial Statements

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Fund Financial Statements (FFS)

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 on 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 or its total assets, liabilities, revenues or expenditures is at least 10% of the corresponding total for all governmental funds. All of 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 general operating fund of the Court and 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 operation expenditures are paid from this fund.

Gaming Fund

The Gaming Fund is a special revenue fund used for accounting for the receipt and expenditure of revenues derived under a compact between a local Indian tribe and 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.

2. Financial Reporting Entity

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, account groups, et cetera, that are within the oversight responsibility of the Thirty-Third Judicial District Court.

As the governing authority, for reporting purposes, the Allen Parish Policy Jury is the primary government and financial reporting entity. 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 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.

GASB Statement No. 14 also established criteria for determining which component units should be considered part of a particular entity 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. These criteria include:

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

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

Notes to the Basic Financial Statements

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements could 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 Thirty-Third Judicial District Court has no component units but is a component unit of the Allen Parish Police Jury. The accompanying financial statements present information only on the funds maintained by the Court and do not present information on the Allen Parish Police Jury, the general government services provided by that governmental unit, or any other governmental units.

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.

Measurement Focus

On the government-wide statement of net position and statement of activities, the governmental activities 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 (or cost recovery), and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. Equity is reported as net position.

All governmental funds utilize a “current financial resources” measurement focus. Under this measurement focus, only current financial assets and current 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 current financial resources. 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 the accrual basis of accounting, 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 takes place.

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

Notes to the Basic Financial Statements

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

The governmental funds utilize the modified accrual basis of accounting, under which revenues are recognized when susceptible to accrual (i.e., when they become both 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 pay liabilities of the current period. 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) are recorded when the related fund liability is incurred, as under accrual accounting, except interest and principal payments on general long-term debt are recognized when due, and certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

Revenues

Court costs, penalties, fines, and miscellaneous revenues are recorded in the year in which they are received in cash because they are generally not measurable until actually received. Intergovernmental revenue and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

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.

4. Deposits

Cash include amounts in demand deposits and time deposits with original maturities of 90 days or less. Under state law, the Court 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.

State statutes authorize the Court to invest in obligations of the U.S. Treasury, U.S. government agencies, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having the principal office in Louisiana, as stipulated in LSA - R.S. 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.

5. Budgetary Accounting

Budgets for the general and gaming funds are prepared on a basis consistent with accounting principles generally accepted in the United States of America. Budgeted amounts are as originally prepared or as amended by the Court.

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

Notes to the Basic Financial Statements

December 31, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

6. 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 value at the date of donation. The Court maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the statement of net position. 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. All capital assets are depreciated using the straight-line method over the following useful lives:

	<u>Estimated Useful Lives</u>
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.

7. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of moneys are recorded in order 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. Equity Classification

In the government-wide statements, equity is classified as net position and displayed in three 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 – All other net position that does not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

In the fund statements, governmental fund equity is classified as fund balance. Fund balance is further classified 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.



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

Notes to the Basic Financial Statements

December 31, 2016

- 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.
- c. Committed – amounts that can be used for specific purposes determined by a formal action of the Court. The two district judges are the highest level of decision-making authority for the Court. Commitments may be established, modified, or rescinded only through rules or resolutions approved by the district judges.
- 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 district judges may assign amounts for specific purposes.
- e. Unassigned – all other spendable amounts.

The Court typically uses restricted fund balances first, followed by committed, and then assigned as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources and to defer the use of these other classified funds.

9. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

10. Subsequent Events

Management has evaluated subsequent events through June 30, 2017, the date the financial statements were available to be issued.

NOTE B - CHANGES IN CAPITAL ASSETS

Changes in capital assets were as follows:

	12/31/15			12/31/16
	<u>Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u>
Furniture and fixtures	\$ 36,571	\$ -	\$ -	\$ 36,571
Machinery and equipment	<u>46,252</u>	<u>2,867</u>	<u>-</u>	<u>49,119</u>
Totals	82,823	2,867	-	85,690
Less: Accumulated Depreciation	<u>51,165</u>	<u>4,705</u>	<u>-</u>	<u>55,870</u>
Capital Assets, net	\$ <u>31,658</u>	\$ <u>(1,838)</u>	\$ <u>-</u>	\$ <u>29,820</u>

The asset acquisition during the year consisted of security cameras and courtroom speaker system. Depreciation expense in the amount of \$4,705 was charged to court administration.

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

Notes to the Basic Financial Statements

December 31, 2016

NOTE C – CASH AND INTEREST-BEARING DEPOSITS

Under state law, the Court may deposit funds with a fiscal agent bank located in the parish or congressional district in which the Court is located. The fiscal agent bank may be organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Court may also invest in United States bonds, treasury notes, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2016, the Court has cash and certificates of deposit (book balances) totaling \$800,732, categorized as follows:

	Governmental Fund Type
Demand Deposits	\$175,108
Time Deposits	<u>625,624</u>
Total	<u>\$800,732</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Court will not recover amounts held on deposit with the institution. Under state law, 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 at all times equal the amount on deposit with the fiscal agent bank. 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. Deposit balances (bank balances) at December 31, 2016 totaling \$801,824 are insured from custodial risk by \$558,178 of federal deposit insurance, while the remaining uninsured balance of \$243,646 is secured from custodial risk by pledged securities held by custodial banks in the names of the fiscal agent banks.

NOTE D - RISK MANAGEMENT

The Court is exposed to various risks of loss related to torts, damage to, theft of and destruction of assets, errors and omissions, injuries to employees and the public and natural disasters. The Court is covered by commercial insurance maintained by the Allen Parish Police Jury. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

NOTE E - 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 pays certain operating expenditures of the Court. These operating expenditures paid by the police jury for the Court during the year ended December 31, 2016 were mainly for telephone expense, office supplies, library reference materials, and repairs and maintenance totaling \$17,487. These expenditures are included in the accompanying financial statements.

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

Notes to the Basic Financial Statements

December 31, 2016

NOTE F - PENSION PLAN

*Parochial Employees' Retirement System*

Full-time employees of the Court are members of the Parochial Employees' Retirement System of Louisiana, a multi-employer (cost-sharing), public employee retirement system (PERS), 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 2016.

Under Plan A, members with 10 years of creditable service may retire at age sixty; members with 25 years of service may retire at age fifty-five; and members with 30 years of service may retire regardless of age. The retirement allowance is equal to three percent of the member's final average compensation (defined as the average of the highest consecutive 36 months) multiplied by his years of creditable service. However, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. The retirement allowance may not exceed the greater of one hundred percent of a member's final salary or final compensation.

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 covered employees to contribute a percentage of their salaries, 3% under Plan B and 9.5% under Plan A, 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 2016 were 13.00% of covered employees' salaries under Plan A.

The System also provides retirement, death and disability benefits to plan members and beneficiaries. Benefits are established by state statute. The Parochial Employees' Retirement 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](http://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 the year ended December 31, 2016 was \$36,381. The Court's total payroll was \$62,450. The Court reimbursed the Allen Parish Police Jury for its employer contributions to the System in the amounts of \$5,730, \$3,968, and \$5,387 for the years ended December 31, 2016 and 2015, and 2014, respectively.

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, 2016**

	<b>Budgeted Amounts</b>			<b>Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final to Actual</b>
<b>Revenues</b>				
Court cost revenue	\$ 90,000	\$ 90,000	\$ 109,369	\$ 19,369
Grant revenue	26,250	26,250	27,785	1,535
Interest income	500	500	1,279	779
Intergovernmental revenue	30,000	30,000	20,803	(9,197)
Miscellaneous income	--	--	38	38
<b>Total Revenues</b>	<b>146,750</b>	<b>146,750</b>	<b>159,274</b>	<b>12,524</b>
<b>Expenditures</b>				
Current:				
Advertising	4,000	4,000	--	4,000
Bank charges	100	100	--	100
Contract labor	500	500	2,290	(1,790)
Dues & subscriptions	1,500	1,500	3,860	(2,360)
Insurance	4,400	4,400	4,716	(316)
Jury expense - meals	3,200	3,200	3,129	71
Library references	25,000	25,000	13,742	11,258
Mileage & meals	20,000	20,000	15,669	4,331
Office supplies	16,500	16,500	10,125	6,375
Payroll taxes	3,500	3,500	3,469	31
Professional fees	8,900	8,900	8,630	270
Recording fees	--	--	70	(70)
Repairs & maintenance	6,500	6,500	3,468	3,032
Retirement	6,500	6,500	4,123	2,377
Salaries & wages	70,000	70,000	66,570	3,430
Seminars	8,000	8,000	3,730	4,270
Telephone	12,000	12,000	15,325	(3,325)
Uniforms	250	250	--	250
Capital outlay	7,500	7,500	2,867	4,633
<b>Total Expenditures</b>	<b>198,350</b>	<b>198,350</b>	<b>161,783</b>	<b>36,567</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(51,600)</b>	<b>(51,600)</b>	<b>(2,509)</b>	<b>49,091</b>
<b>Net Change in Fund Balance</b>	<b>(51,600)</b>	<b>(51,600)</b>	<b>(2,509)</b>	<b>49,091</b>
<i>Fund Balance at Beginning of Period</i>	570,296	570,296	570,296	--
<b>Fund Balance at End of Period</b>	<b>\$ 518,696</b>	<b>\$ 518,696</b>	<b>\$ 567,787</b>	<b>\$ 49,091</b>

See Independent Accountants' 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, 2016**

	Budgeted Amounts			Variance Favorable (Unfavorable)
	Original	Final	Actual	Final to Actual
<b>Revenues</b>				
Gaming revenue	\$ 18,000	\$ 18,000	\$ 23,084	\$ 5,084
Interest income	250	250	1,072	822
<b>Total Revenues</b>	<b>18,250</b>	<b>18,250</b>	<b>24,156</b>	<b>5,906</b>
<b>Expenditures</b>				
Current:				
Insurance	200	200	122	78
Payroll taxes	750	750	720	30
Retirement	2,500	2,500	1,607	893
Salaries & wages	20,000	20,000	17,680	2,320
<b>Total Expenditures</b>	<b>23,450</b>	<b>23,450</b>	<b>20,129</b>	<b>3,321</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(5,200)</b>	<b>(5,200)</b>	<b>4,027</b>	<b>9,227</b>
<b>Net Change in Fund Balance</b>	<b>(5,200)</b>	<b>(5,200)</b>	<b>4,027</b>	<b>9,227</b>
<i>Fund Balance at Beginning of Period</i>	<i>243,027</i>	<i>243,027</i>	<i>243,027</i>	<i>--</i>
<b>Fund Balance at End of Period</b>	<b>\$ 237,827</b>	<b>\$ 237,827</b>	<b>\$ 247,054</b>	<b>\$ 9,227</b>

See Independent Accountants' Review Report.

OTHER SUPPLEMENTARY INFORMATION

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

Schedule of Compensation, Benefits and Other Payments to  
Chief Executive Officer

Year Ended December 31, 2016

Chief Executive Officer: Joel G. Davis, Chief Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	1,728
Benefits-retirement	-
Benefits-cell phone	1,991
Car allowance	-
Vehicle provided by government	-
Per diem	2,006
Reimbursements	175
Travel	2,226
Registration fees	1,950
Conference travel	4,873
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

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 Accountants' Review Report.



# ROYCE T. SCIMEMI, CPA, APAC



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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

June 30, 2017

Honorable Judge Joel G. Davis  
Honorable Judge E. David Deshotels, Jr.  
Thirty-Third Judicial District Court  
Oberlin, Louisiana

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Thirty-Third Judicial District Court (the Court) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Court's compliance with certain laws and regulations during the year ended December 31, 2016 included in the accompanying *Louisiana Attestation Questionnaire*. Management of the Court is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2296 (the public bid law) or LSA-R.S. 39:1551-1775 (the state procurement code), whichever is applicable.

We reviewed all disbursements made during 2016. There were no disbursements in excess of \$30,000 for materials and supplies made during the year ended December 31, 2016. There were no disbursements in excess of \$150,000 for public works made in 2016.

### Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of management as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us a listing of all employees paid during the period examined.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

No employees named in the listing obtained from management in agreed-upon procedure (3) were included on the listing obtained from management in agreed-upon procedure (2).

#### Budgeting

5. 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 the gaming fund. The general fund budget and the gaming fund budget were not amended.

6. Trace the budget adoption and amendments to the minute book.

The Court is not required to record minutes. The original budgets were timely adopted with the Judges' signatures on December 17, 2015.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted expenditures 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 to determine if actual expenditures exceed 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. Budgeted revenues were not in excess of actual revenues by 5% or more. Actual expenditures did not exceed budgeted expenditures by 5% or more.

#### Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b. determine if payments were properly coded to the correct fund and general ledger account; and

All payments were properly coded to the correct fund and general ledger account.

- c. determine whether payments received approval from proper authorities.

Inspection of documentation supporting the six selected disbursements indicated approval from the proper authority.

#### Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law).

The Court is not required to hold public meetings or record minutes as independently elected officials.

#### Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of deposit slips for all bank deposits recorded in the Court's records for the period under examination and determined that no deposits appeared to be proceeds of bank loans, bonds, or like indebtedness.

#### Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advances, or gifts.

We examined the payroll records for the year and concluded that no payments have been made to employees that may constitute bonuses, advances, or gifts.

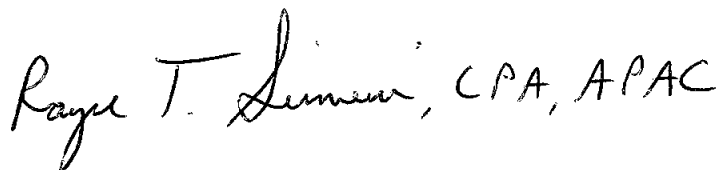
#### Prior Comments and Recommendations

The prior year report, dated June 30, 2016, did not include any comments or unresolved matters.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Court and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Royce T. Scimemi, CPA, APAC



THIRTY-THIRD JUDICIAL DISTRICT COURT  
Oberlin, Allen Parish, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

6 | 30 | 17  
(Date Transmitted)

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

In connection with your review of our financial statements as of December 31, 2016 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. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of this 30<sup>th</sup> June day of ~~May~~, 2017.

**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 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 [ ]

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

We have provided you with any communications from regulatory agencies 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 this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

	District Judge	<u>6/30/17</u>	Date
	District Judge	<u>June 30 2017</u>	Date