

**THE ELEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2023**

The Eleventh Judicial District - Judicial Expense Fund
Financial Report
June 30, 2023

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Eleventh Judicial District Court

P.O. Box 9

Many, LA 71449

MANAGEMENT'S DISCUSSION AND ANALYSIS

for the Year Ended June 30, 2023

This section of the Eleventh Judicial District Court's (hereafter referred to as the Court) annual financial report presents an overview and analysis of the Court's financial activities for the year ended June 30, 2023. The intent of the MD&A is to look at the Court's financial performance as a whole. It should, therefore, be read in conjunction with this report. Certain comparative information is presented to provide an overview of the Court's operations.

Financial Highlights

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 presents a longer-term view of the Court's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the Court's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Court's net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.
- The Statement of Activities presents the information showing how the Court's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the Court are financed through governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Court conducts its day-to-day operations through the General Fund while the Special Revenue Funds are used for specific purposes. These statements provide a short-term view of the Court's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Court.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	<u>2023</u>	<u>2022</u>
ASSETS:		
Current Assets	\$236,312	\$222,993
Capital Assets, Net of Accumulated Depreciation	<u>2,222</u>	<u>3,135</u>
Total Assets	<u>\$238,534</u>	<u>\$226,128</u>
LIABILITIES:		
Accounts Payable	\$ 500	\$ 0
Payroll & Related Liabilities	<u>0</u>	<u>4,280</u>
Total Liabilities	<u>\$ 500</u>	<u>\$ 4,280</u>
NET POSITION:		
Net Investment in Capital Assets Unrestricted	\$ 2,222 <u>235,812</u>	\$ 3,135 <u>218,713</u>
Total Net Position	<u>\$238,034</u>	<u>\$221,848</u>

Summary of Statement of Activities

	<u>2023</u>	<u>2022</u>
REVENUES:		
Fees, Fines, Court Costs	\$ 43,431	\$ 40,765
Operating Grants & Contributions	166,801	154,817
Capital Grants & Contributions	0	0
Interest	<u>91</u>	<u>94</u>
Total Revenues	\$210,323	\$195,676
EXPENSES:		
Judicial	<u>194,138</u>	<u>155,433</u>
Change in Net Position	<u>\$ 16,185</u>	<u>\$ 40,243</u>

Governmental Activities

- The Court's assets exceeded its liabilities by \$238,034 (net position) for the year. This is an increase of \$16,185 from the prior year.

General Fund Budgetary Highlights

At year end, General Fund actual revenues were \$2,298 more than budgeted revenues and actual expenditures were \$579 more than budgeted expenditures.

Economic Factors and Next Year's Budget

The Court has prepared its FY 2023/2024 budget for the General Fund on the assumption that revenues and expenditures will remain fairly constant next year. Both revenues and expenditures for the FINS fund and CNF fund should also remain constant during the next year.

Capital Assets

The Court's investment in capital assets for its governmental activities as of June 30, 2023 amounts to \$2,222 (net of accumulated depreciation). This investment in capital assets includes office equipment and furniture.

Additional information on the Court's capital assets can be found on page 21 of this report.

Contacting the Court

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the Court's finances and to show the Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Court at P. O. Box 9, Many, LA 71449.

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INDEPENDENT ACCOUNTANT’S REVIEW REPORT

Eleventh Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458-0775

We have reviewed the accompanying financial statements of the governmental activities and major funds of the Eleventh Judicial District Court, as of and for the year ended June 30, 2023, which collectively comprise the District 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 Eleventh Judicial District Court’s personnel. 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, 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.

Accountant’s Responsibility

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

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

Accountant’s Conclusion

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

Other Matter Paragraphs

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedules, as listed in the Table of Contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and 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 responsibility of management. 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 information and, accordingly, do not express an opinion on such information.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer and justice system funding schedule – receiving entity is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. 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 supplementary information and, accordingly, do not express an opinion on such information.

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated September 20, 2023, on the results of our agreed-upon procedures on pages 29 through 32 and pages 33 through 37 present the Louisiana Attestation Questionnaire, management's letter, and management's response.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 20, 2023

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Statement of Net Position
June 30, 2023

ASSETS:

Current Assets-	
Cash & Cash Equivalents	\$223,575
Revenue Receivable	<u>12,737</u>
Total Current Assets	\$236,312
Noncurrent Assets-	
Capital Assets (Net)	<u>2,222</u>
Total Assets	<u>\$238,534</u>

LIABILITIES:

Accounts Payable	\$ <u>500</u>
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NET POSITION:

Net Investment in Capital Assets	\$ 2,222
Unrestricted	<u>235,812</u>
Total Net Position	<u>\$238,034</u>

See accompanying notes and independent accountant's review report.

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Statement of Activities
For the Year Ended June 30, 2023

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
		<u>Fees, Fines, Commissions, And Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities:					
Judicial	<u>\$194,138</u>	<u>\$43,431</u>	<u>\$166,801</u>	<u>\$0</u>	\$ 16,094
General Revenues:					
					<u>91</u>
					\$ 16,185
					<u>221,849</u>
					<u>\$238,034</u>

See accompanying notes and independent accountant's review report.

FUND FINANCIAL STATEMENTS

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Balance Sheet-Governmental Funds
June 30, 2023

	<u>Major Funds</u>			<u>Total</u>
	<u>General Fund</u>	<u>FINS Fund</u>	<u>CNF Fund</u>	
ASSETS:				
Cash & Cash Equivalents	\$190,032	\$4,803	\$28,740	\$223,575
Revenue Receivables	<u>2,099</u>	<u>0</u>	<u>10,638</u>	<u>12,737</u>
Total Assets	<u>\$192,131</u>	<u>\$4,803</u>	<u>\$39,378</u>	<u>\$236,312</u>
LIABILITIES:				
Accounts Payable	\$ 500	\$ 0	\$ 0	\$ 500
Payroll & Related Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$ <u>500</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>500</u>
FUND BALANCE:				
Restricted	\$ 0	\$4,803	\$39,378	\$ 44,181
Unassigned	<u>191,631</u>	<u>0</u>	<u>0</u>	<u>191,631</u>
Total Fund Balance	<u>\$191,631</u>	<u>\$4,803</u>	<u>\$39,378</u>	<u>\$235,812</u>
Total Liabilities and Fund Balance	<u>\$192,131</u>	<u>\$4,803</u>	<u>\$39,378</u>	<u>\$236,312</u>

See accompanying notes and independent accountant's review report.

The Eleventh Judicial District - Judicial Expense Fund
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2023

Net Change in Fund Balance - Governmental Funds \$235,812

Amounts reported for Governmental Activities in the
Statement of Activities are different because:

The following used in Governmental Activities are not
current financial resources and, therefore, are not reported
in the Governmental Funds Balance Sheet:

Capital Assets	52,161
Less, Accumulated Depreciation	<u>(49,939)</u>

Net Change in Position Net Position per Statement of Activities \$238,034

See accompanying notes and independent accountant's review report.

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Statement of Revenues, Expenditures and Changes
in Fund Balances-Governmental Funds
For the Year Ended June 30, 2023

	<u>Major Funds</u>			<u>Total</u>
	<u>General Fund</u>	<u>FINS Fund</u>	<u>CNF Fund</u>	
REVENUES:				
Fees & Charges for Services	\$ 43,431	\$ 0	\$ 0	\$ 43,431
Intergovernmental-				
State of Louisiana	0	33,477	0	33,477
Sabine Parish Police Jury	5,666	0	0	5,666
Grants			127,659	127,659
Miscellaneous-				
Interest	<u>91</u>	<u>0</u>	<u>0</u>	<u>91</u>
Total Revenues	<u>\$ 49,188</u>	<u>\$33,477</u>	<u>\$127,659</u>	<u>\$210,324</u>
EXPENDITURES:				
Current-				
Judicial-				
Personnel Costs	\$ 31,526	\$ 0	\$ 96,378	\$127,904
Operating and Administrative	26,283	0	2,654	28,937
Fees Paid to Others	<u>0</u>	<u>36,384</u>	<u>0</u>	<u>36,384</u>
Total Expenditures	<u>\$ 57,809</u>	<u>\$36,384</u>	<u>\$ 99,032</u>	<u>\$193,225</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (8,621)</u>	<u>\$ (2,907)</u>	<u>\$ 28,627</u>	<u>\$ 17,099</u>
OTHER FINANCINGS SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 10,751	\$ 10,751
Operating Transfers Out	<u>(10,751)</u>	<u>0</u>	<u>0</u>	<u>(10,751)</u>
Total Other Financing Sources (Uses):	<u>\$ (10,751)</u>	<u>\$ 0</u>	<u>\$ 10,751</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over (Under) Expenditures and Other Uses	<u>\$ (19,372)</u>	<u>\$ (2,907)</u>	<u>\$ 39,378</u>	<u>\$ 17,099</u>
Fund Balance-Beginning of Period	<u>211,003</u>	<u>7,710</u>	<u>0</u>	<u>218,713</u>
Fund Balance-End of Period	<u>\$191,631</u>	<u>\$ 4,803</u>	<u>\$ 39,378</u>	<u>\$235,812</u>

See accompanying notes and independent accountant's review report.

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of the Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2023

Net Change in Fund Balance-Governmental Funds	\$17,099
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Expenses are reported in the Government-wide Financial statements, but does not require the use of current financial resources and is not reported in the Fund Financial Statements.	<u>(913)</u>
Net Change in Net Position per Statement of Activities	<u>\$16,185</u>

See accompanying notes and independent accountant's review report.

NOTES TO FINANCIAL STATEMENTS

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Notes to Financial Statements
June 30, 2023

Introduction:

The Eleventh Judicial District Court (the Court) was created by LSA-RS 13:996.58. The judge of the Eleventh Judicial District, who is an elected official, has control over the Court and all disbursements made therefrom. The Eleventh Judicial District encompasses Sabine Parish, Louisiana.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in accordance with GASB Statement No. 14, the Eleventh Judicial District Court includes all funds that are within the oversight responsibility of the Court. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. Based on consideration of the foregoing criteria, the Court is deemed to be a separate reporting entity. Certain units of local government over which the Court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Court.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report 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.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Court's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Notes to Financial Statements
June 30, 2023

C. Fund Accounting-

The accounts of the Court are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

There are three funds that are categorized as governmental funds. The emphasis on fund financial statements is on major governmental funds; each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or if its total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type.

The major funds of the Court are described below:

Governmental Funds-

General Fund

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

Special Revenue Fund-

FINS

Families in Need of Services (FINS) became effective in all courts having juvenile jurisdiction on July 1, 1994, as Title VII of the Louisiana Children's Code. The FINS process is designed to identify and integrate existing service providers, connect families to needed services, to promote the establishment of new services or programs where gaps in services have been identified. The FINS Fund accounts for the collection and expenditures of maintaining the juvenile jurisdiction.

CNF

The CNF Fund accounts for the collection of a five percent fee assessed on child support payments as provided by Louisiana Revised Statute 46:236.5 and the expenditures related to the establishment, modification, and enforcement of support obligations.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Notes to Financial Statements
June 30, 2023

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Court as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are 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. The Court considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred. The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Court.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. 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 \$1,000 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The Eleventh Judicial District - Judicial Expense Fund
 Parish of Sabine, Louisiana
 Notes to Financial Statements
 June 30, 2023

The range of useful lives by type of asset is as follows:

Fixtures & Equipment	5-7 years
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Equity Classifications-

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

- a. Net investment in capital assets - 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 resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net resources are available, the Court applies unrestricted net resources first, unless a determination is made to use restricted net resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by the Court at the incurrence of the expense.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Notes to Financial Statements
June 30, 2023

- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The General Fund has an unassigned fund balance of \$191,631. FINS has a restricted fund balance of \$4,803 and CNF has a restricted fund balance of \$39,378. If applicable, the Court would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Estimates-

The preparation of 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, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Eleventh Judicial District Court are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Court will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. 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 funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Court's name.

At June 30, 2023, the Court had \$225,039 in deposits (collected bank balances). These deposits were fully secured from risk with federal deposit insurance.

3. Compensated Absences:

Employees of the Eleventh Judicial District Court cannot carry leave forward from year to year. Therefore, there is no entry made for compensated absences.

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Notes to Financial Statements
June 30, 2023

4. Capital Assets:

Capital Asset balances and activity for the year ended June 30, 2023, is as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>06-30-22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>06-30-23</u>
Capital Assets Depreciated:				
Equipment	\$41,165	\$ 0	\$0	\$41,165
Furniture & Fixtures	8,926	0	0	8,926
FINS Equipment	<u>2,070</u>	<u>0</u>	<u>0</u>	<u>2,070</u>
Total Assets	<u>\$52,161</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$52,161</u>
Less, Accumulated Depreciation:				
Equipment	\$38,030	\$913	\$0	\$38,943
Furniture & Fixtures	8,926	0	0	8,926
FINS Equipment	<u>2,070</u>	<u>0</u>	<u>0</u>	<u>2,070</u>
Total Depreciation	<u>\$49,026</u>	<u>\$913</u>	<u>\$0</u>	<u>\$49,939</u>
Net Capital Assets	<u>\$ 3,135</u>	<u>\$913</u>	<u>\$0</u>	<u>\$ 2,222</u>

Depreciation expense in the amount of \$913 was charged to the Judicial Activity.

5. Pension Plan:

All employees of the Eleventh Judicial District Court participate in the Federal Social Security Program.

6. Litigation:

Management has advised that there is no litigation pending against the Eleventh Judicial District Court at June 30, 2023.

7. Subsequent Events:

Management has evaluated events through September 20, 2023, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

The Eleventh Judicial District - Judicial Expense Fund
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
REVENUES:				
Fees & Charges for Services	\$ 34,100	\$ 44,200	\$ 43,431	\$ (769)
Intergovernmental	113,700	2,600	5,666	3,066
Interest Income	<u>85</u>	<u>90</u>	<u>91</u>	<u>1</u>
Total Revenues	<u>\$147,885</u>	<u>\$ 46,890</u>	<u>\$ 49,188</u>	<u>\$ 2,298</u>
EXPENDITURES:				
Current-				
Judicial-				
Personnel Costs	\$104,000	\$ 30,250	\$ 31,526	\$ (1,276)
Operating and Administrative	<u>20,898</u>	<u>26,980</u>	<u>26,283</u>	<u>697</u>
Total Expenditures	<u>\$124,898</u>	<u>\$ 57,230</u>	<u>\$ 57,809</u>	<u>\$ (579)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 22,987</u>	<u>\$ (10,340)</u>	<u>\$ (8,621)</u>	<u>\$ 1,719</u>
OTHER FINANCINGS SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>(10,751)</u>	<u>(10,751)</u>
Total Other Financing Sources (Uses)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (10,751)</u>	<u>\$ (10,751)</u>
Excess (Deficiency) of Revenues and Other Sources over (Under) Expenditures and Other Uses	\$ (22,987)	\$ (10,340)	\$ (19,373)	\$ (9,033)
Fund Balance-Beginning of Year	<u>211,003</u>	<u>211,003</u>	<u>211,003</u>	<u>0</u>
Fund Balance-End of Year	<u>\$233,990</u>	<u>\$200,663</u>	<u>\$191,631</u>	<u>\$ (9,033)</u>

See independent accountant's review report.

The Eleventh Judicial District - Judicial Expense Fund
 FINS Fund
 Budgetary Comparison Schedule
 For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
REVENUES:				
Intergovernmental	\$36,384	\$36,384	\$33,477	\$(2,907)
Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$36,384</u>	<u>\$36,384</u>	<u>\$33,477</u>	<u>\$(2,907)</u>
EXPENDITURES:				
Current-				
Judicial-				
Payments to Others	\$36,384	\$36,384	\$36,384	\$ 0
Operating and Administrative	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>\$36,384</u>	<u>\$36,384</u>	<u>\$36,384</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 0	\$ 0	\$ (2,907)	\$(2,907)
Fund Balance-Beginning of Year	<u>7,710</u>	<u>7,710</u>	<u>7,710</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 7,710</u>	<u>\$ 7,710</u>	<u>\$ 4,803</u>	<u>\$(2,907)</u>

See independent accountant's review report.

The Eleventh Judicial District - Judicial Expense Fund
CNF Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2023

	<u>Budget</u>		<u>Actual</u>	Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$135,000	\$135,000	\$127,659	\$ (7,341)
Interest Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$135,000</u>	<u>\$135,000</u>	<u>\$127,659</u>	<u>\$ (7,341)</u>
EXPENDITURES:				
Current-				
Personnel Costs	\$ 95,300	\$ 95,300	\$ 96,378	\$ (1,078)
Operating and Administrative	<u>2,350</u>	<u>2,350</u>	<u>2,654</u>	<u>(304)</u>
Total Expenditures	<u>\$ 97,650</u>	<u>\$ 97,650</u>	<u>\$ 99,032</u>	<u>\$ (1,382)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 37,350</u>	<u>\$ 37,350</u>	<u>\$ 28,627</u>	<u>\$ (8,723)</u>
OTHER FINANCINGS SOURCES (USES):				
Operating Transfers In	\$ 0	\$ 0	\$ 10,751	\$ 10,751
Operating Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses):	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,751</u>	<u>\$ 10,751</u>
Excess (Deficiency) of Revenues and Other Sources over (Under) Expenditures and Other Uses	\$ 37,350	\$ 37,350	\$ 39,378	\$ 2,028
Fund Balance-Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 37,350</u>	<u>\$ 37,350</u>	<u>\$ 39,378</u>	<u>\$ 2,028</u>

See independent accountant's review report.

The Eleventh Judicial District – Judicial Expense Fund
Parish of Sabine, Louisiana
Schedule of Compensation, Benefits and Other
Payments to Agency Heads
For the Year Ended June 30, 2023

Agency Head: The Honorable Verity Gentry, Judge

Per Diem	\$1,182
Mileage Reimbursement	1,785
Parking	210
Lodging	896
Total	4,073

See independent accountant's review report.

Eleventh Judicial District Court – Judicial Expense Fund
Justice System Funding Schedule – Receiving Entity
For the Year Ended June 30, 2023

Justice System Funding Schedule – Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information		
Entity Name	Eleventh Judicial District Court – Judicial Expense Fund	
LLA Entity ID #	8734	
Date that reporting period ended	June 30, 2023	
Cash Basis Presentation	First Six Month Period Ended 12/31/2023	Second Six Month Period Ended 6/30/2021
Receipts From:		
Sabine Parish Sheriff, Criminal Fines – Other	\$ 0	\$ 0
Sabine Parish Sheriff, Criminal Court Costs/Fees	5,145	5,566
Sabine Parish Sheriff, Bond Fees	8,602	12,421
Sabine Parish Clerk of Court, Civil Fees	<u>5,188</u>	<u>5,160</u>
Subtotal Receipts	<u>\$18,935</u>	<u>\$23,147</u>
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	\$ 0	\$ 0

See independent accountant’s review report.

OTHER REPORTING REQUIREMENTS

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1927-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – LLC
Jessica H. Broadway, CPA – A Professional Corporation
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**INDEPENDENT ACCOUNTANT’S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

Eleventh Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458-0775

We have performed the procedures enumerated below on the Court’s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023, 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 Court has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Court’s compliance with laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

PUBLIC BID LAW

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$60,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 36:1551-3-:1755 (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 found to be in violation.

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 us with the requested information.

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

Management provided us with the requested information.

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

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

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

Management provided the requested information. None of the businesses board members, employees, and board members' 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 us with a copy of the original budgets. There was one amendment 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.

Not applicable.

8. Compare the revenues and expenditures of the 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.

Actual revenues and expenditures for the year were not within the 5% variance allowed in the General Fund.

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 to the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

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

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

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

MEETINGS

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

Not applicable.

DEBT

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

We scanned copies of all bank deposits for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or other 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 constitute bonuses, advances, or gifts.

We scanned payroll disbursements for the fiscal year. We found no 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 due on December 31, 2022, and was submitted prior to this date.

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 they were in compliance with R.S. 24:513 during the fiscal year.

PRIOR-YEAR COMMENTS

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

Our prior year report, dated December 6, 2022, included no exceptions.

We were engaged by the Court to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General.

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

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

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

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

September 20, 2023

11TH JUDICIAL DISTRICT COURT FUNDS
LOUISIANA ATTESTATION QUESTIONNAIRE

Thomas, Cunningham, Broadway & Todtenbier CPA's
321 Bienville Street
Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of June 30, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

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

Yes No N/A

Code of Ethics for Public Officials and Public Employees

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

Yes No N/A

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

Yes No N/A

Budgeting

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

Yes No N/A

Accounting and Reporting

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

Yes No N/A

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

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

Yes No [] N/A []

Meetings

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

Yes [] No [] N/A

Debt

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

Yes No [] N/A []

Advances and Bonuses

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

Yes No [] N/A []

Prior-Year Comments

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

Yes No [] N/A []

General

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

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

Yes No N/A

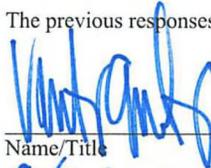
We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose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

Yes No N/A

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

Yes No N/A

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


Name/Title District Court Judge
9/6/23
Date

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

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September 20, 2023

Eleventh Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458-0775

RE: Management letter
Review Report – June 30, 2023

We have performed our review of the Eleventh Judicial District Court and have applied certain agreed-upon procedures. As part of those procedures, we have the following information to report to you.

LA Revised Statutes require that the budget for the General Fund be amended if actual revenues are less than budgeted revenues by 5% or more, and/or actual expenditures exceed budgeted expenditures by 5% or more. For the year ended June 30, 2023, the Eleventh Judicial District Court failed to amend the budget when the actual expenditures and other uses exceeded budgeted expenditures and other uses by more than 5% as allowed. We recommend that the Eleventh Judicial District Court institute procedures to ensure the budget for the General Fund is amended whenever actual revenues are less than budgeted revenues by more than 5% and/or actual expenditures are more than budgeted expenditures by more than the 5% allowed.

Sincerely,

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

ELEVENTH JUDICIAL DISTRICT COURT

P.O. Box 9
Many, Louisiana 71449



Telephone (318) 256-9789
Facsimile (318) 256-8886

October 20, 2023

Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70804

Re: Eleventh Judicial District Court
Financial Report – June 30, 2023

The following is our response to the management letter issued by the firm Thomas, Cunningham, Broadway, & Todtenbier, CPAs for the year ended on June 30, 2023.

Management Action Plan

We will ensure that in the future we will conduct a quarterly evaluation and amend our budget if either actual revenues or actual expenditures exceed or are less than the 5% variance allowed.

Sincerely,



Verity Gentry
District Judge
11th Judicial District Court

VG/mwh