

**THE ELEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND**

**ANNUAL FINANCIAL REPORT
JUNE 30, 2021**

The Eleventh Judicial District - Judicial Expense Fund
 Financial Report
 June 30, 2021

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Required Supplementary Information		
Management’s Discussion and Analysis	-	1-3
Independent Accountant’s Compilation Report	-	4
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	A	7
Statement of Activities	B	8
Fund Financial Statements		
Balance Sheet	C	10
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	D	11
Statement of Revenues, Expenditures, and Changes in Fund Balances-Governmental Funds	E	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Funds to the Statement of Activities	F	13
Notes to Financial Statements	-	15-20
Other Required Supplementary Information		
Budgetary Comparison Schedule-General Fund	G	22
Budgetary Comparison Schedule-FINS Fund	H	23
Schedule of Compensation, Benefits and Other Payments to Agency Head	I	24
Justice System Funding Schedule – Receiving Entity	J	25

Eleventh Judicial District Court

P.O. Box 9

Many, LA 71449

MANAGEMENT'S DISCUSSION AND ANALYSIS for the Year Ended June 30, 2021

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, 2021. 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 a governmental fund. 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 two major governmental funds, the General Fund and the FINS Fund. 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>2021</u>	<u>2020</u>
ASSETS:		
Current Assets	\$183,167	\$174,590
Capital Assets, Net of Accumulated Depreciation	<u>5,929</u>	<u>8,789</u>
Total Assets	<u>\$189,096</u>	<u>\$183,379</u>
LIABILITIES:		
Accounts Payable	\$ <u>7,490</u>	\$ <u>4,245</u>
NET POSITION:		
Net Investment in Capital Assets	\$ 5,929	\$ 8,789
Unrestricted	<u>175,677</u>	<u>170,345</u>
Total Net Position	<u>\$181,606</u>	<u>\$179,134</u>

Summary of Statement of Activities

	<u>2021</u>	<u>2020</u>
REVENUES:		
Fees, Fines, Court Costs	\$ 36,169	\$ 30,704
Operating Grants & Contributions	143,137	156,124
Capital Grants & Contributions	0	3,071
Interest	<u>85</u>	<u>88</u>
Total Revenues	\$179,391	\$189,987
EXPENSES:		
Judicial	<u>176,919</u>	<u>216,471</u>
Change in Net Position	\$ <u>2,472</u>	\$ <u>(26,484)</u>

Governmental Activities

- The court's assets exceeded its liabilities by \$181,606 (net position) for the year. This is an increase of \$2,472 from the prior year.

General Fund Budgetary Highlights

At year end, General Fund actual revenues were \$12,122 more than budgeted revenues and actual expenditures were \$20,005 less than budgeted expenditures. FINS Fund actual revenues were equal to budgeted revenues and actual expenditures and other uses were \$235 more than budgeted expenditures.

Economic Factors and Next Year's Budget

The Court has prepared its FY 2021/2022 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 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, 2021 amounts to \$5,929 (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 20 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.

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 – A Professional Corporation
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447
www.tcbtcpa.com

The Honorable Stephen B. Beasley, District Judge
The Eleventh Judicial District Court – Judicial Expense Fund
P. O. Box 9
Many, LA 71449

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Eleventh Judicial District Court (the Court), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Supplementary Information

The accompanying Schedule of Compensation, Benefits, and Other Payments to Agency Head and Justice System Funding Schedule – Receiving Entity are presented for purposes of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management's Discussion and Analysis and Budgetary Comparison Schedules on pages 1-3, 22 and 23 be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the representation of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.

Thomas, Cunningham, Broadway & Todtenbier, CPAs

Thomas, Cunningham, Broadway & Todtenbier
Natchitoches, Louisiana

November 18, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Statement of Net Position
June 30, 2021

ASSETS:

Current Assets-	
Cash & Cash Equivalents	\$157,921
Revenue Receivable	<u>25,246</u>
Total Current Assets	<u>\$183,167</u>
Noncurrent Assets-	
Capital Assets (Net)	<u>\$ 5,929</u>
Total Assets	<u>\$189,096</u>

LIABILITIES:

Accounts Payable	\$ 3,244
Payroll & Related Liabilities	<u>4,246</u>
Total Liabilities	<u>\$ 7,490</u>

NET POSITION:

Net Investment in Capital Assets	\$ 5,929
Unrestricted	<u>175,677</u>
Total Net Position	<u>\$181,606</u>

See accompanying notes and independent accountant's compilation report.

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Statement of Activities
For the Year Ended June 30, 2021

<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>\$176,919</u>	<u>\$36,169</u>	<u>\$143,137</u>	<u>\$0</u>	<u>\$ 2,387</u>
General Revenues:					
					<u>\$ 85</u>
					<u>\$ 2,472</u>
					<u>179,134</u>
					<u>\$181,606</u>

See accompanying notes and independent accountant's compilation report.

FUND FINANCIAL STATEMENTS

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Balance Sheet-Governmental Funds
June 30, 2021

	<u>Major Funds</u>		<u>Total</u>
	<u>General Fund</u>	<u>FINS Fund</u>	
ASSETS:			
Cash & Cash Equivalents	\$150,211	\$7,710	\$157,921
Revenue Receivables	<u>25,246</u>	<u>0</u>	<u>25,246</u>
Total Assets	<u>\$175,457</u>	<u>\$7,710</u>	<u>\$183,167</u>
LIABILITIES:			
Accounts Payable	\$ 337	\$2,907	\$ 3,244
Payroll & Related Liabilities	<u>4,246</u>	<u>0</u>	<u>4,246</u>
Total Liabilities	<u>\$ 4,583</u>	<u>\$2,907</u>	<u>\$ 7,490</u>
FUND BALANCE:			
Restricted	\$ 0	\$4,803	\$ 4,803
Unassigned	<u>170,874</u>	<u>0</u>	<u>170,874</u>
Total Fund Balance	<u>\$170,874</u>	<u>\$4,803</u>	<u>\$175,677</u>
Total Liabilities and Fund Balance	<u>\$175,457</u>	<u>\$7,710</u>	<u>\$183,167</u>

See accompanying notes and independent accountant's compilation report.

The Eleventh Judicial District - Judicial Expense Fund
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balance for the Governmental Funds at June 30, 2021		\$175,677
Total Net Position reported for Governmental Activities in the Statement of Net Position is different because:		
Capital Assets used in Governmental Activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Equipment, Buildings, and Vehicles	\$ 50,667	
Less: Accumulated Depreciation	<u>(44,738)</u>	
		<u>5,929</u>
Total Net Position of Governmental Activities at June 30, 2021		<u>\$181,606</u>

See accompanying notes and independent accountant's compilation 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, 2021

	<u>Major Funds</u>		<u>Total</u>
	<u>General Fund</u>	<u>FINS Fund</u>	
REVENUES:			
Fees & Charges for Services	\$ 36,169	\$ 0	\$ 36,169
Intergovernmental-			
State of Louisiana	107,027	34,884	141,911
Sabine Parish Police Jury	1,226	0	1,226
Miscellaneous-			
Interest	<u>85</u>	<u>0</u>	<u>85</u>
Total Revenues	<u>\$144,507</u>	<u>\$34,884</u>	<u>\$179,391</u>
EXPENDITURES:			
Current-			
Judicial-			
Personnel Costs	\$125,979	\$ 0	\$125,979
Operating and Administrative	13,096	100	13,196
Fees Paid to Others	<u>0</u>	<u>34,884</u>	<u>34,884</u>
Total Expenditures	<u>\$139,075</u>	<u>\$34,984</u>	<u>\$174,059</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 5,432</u>	<u>\$ (100)</u>	<u>\$ 5,332</u>
OTHER FINANCINGS SOURCES (USES):			
Operating Transfers In	\$ 135	\$ 0	\$ 135
Operating Transfers Out	<u>0</u>	<u>(135)</u>	<u>(135)</u>
Total Other Financing Sources (Uses):	<u>\$ 135</u>	<u>\$ (135)</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources over (Under) Expenditures and Other Uses	<u>\$ 5,567</u>	<u>\$ (235)</u>	<u>\$ 5,332</u>
Fund Balance-Beginning of Period	<u>165,307</u>	<u>5,038</u>	<u>170,345</u>
Fund Balance-End of Period	<u>\$170,874</u>	<u>\$ 4,803</u>	<u>\$175,677</u>

See accompanying notes and independent accountant's compilation 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, 2021

Net Change in Fund Balance-Governmental Funds	\$ 5,332
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Depreciation expense on Capital Assets is 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. Current year depreciation expense is	<u>(2,860)</u>
Net Change in Net Position per Statement of Activities	<u>\$ 2,472</u>

See accompanying notes and independent accountant's compilation report.

NOTES TO FINANCIAL STATEMENTS

The Eleventh Judicial District - Judicial Expense Fund
Parish of Sabine, Louisiana
Notes to Financial Statements
June 30, 2021

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, 2021

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 two 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.

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, 2021

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, 2021

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

Fixtures & Equipment	5-7 years
----------------------	-----------

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, 2021

- 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 \$170,874. FINS has a restricted fund balance of \$4,803. 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, 2021, the Court had \$161,283 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, 2021

4. Capital Assets:

Capital Asset balances and activity for the year ended June 30, 2021, is as follows:

<u>Activities</u>	<u>Balance 06-30-20</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 06-30-21</u>
Capital Assets Depreciated:				
Equipment	\$39,671	\$ 0	\$0	\$39,671
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>\$50,667</u>	<u>\$ 0</u>	<u>\$0</u>	<u>\$50,667</u>
Less, Accumulated Depreciation:				
Equipment	\$30,882	\$ 2,860	\$0	\$33,742
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>\$41,878</u>	<u>\$ 2,860</u>	<u>\$0</u>	<u>\$44,738</u>
Net Capital Assets	<u>\$ 8,789</u>	<u>\$(2,860)</u>	<u>\$0</u>	<u>\$ 5,929</u>

Depreciation expense in the amount of \$2,860 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, 2021.

7. Subsequent Events:

Management has evaluated events through November 18, 2021, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

8. Contingencies:

On March 13, 2020, President Trump declared a national emergency relating to the COVID-19 virus. As of the date of this report, the pandemic is ongoing; however, management has evaluated the current economic conditions and declares that it has resulted in a decrease in revenues. The Court is closely monitoring its financial statements for future impacts.

OTHER REQUIRED
SUPPLEMENTARY INFORMATION

The Eleventh Judicial District - Judicial Expense Fund
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	<u>Budget</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
REVENUES:				
Fees & Charges for Services	\$ 26,650	\$ 32,310	\$ 36,169	\$ 3,859
Intergovernmental	85,000	100,000	108,253	8,253
Interest Income	<u>60</u>	<u>75</u>	<u>85</u>	<u>10</u>
Total Revenues	<u>\$111,710</u>	<u>\$132,385</u>	<u>\$144,507</u>	<u>\$12,122</u>
EXPENDITURES:				
Current-				
Judicial-				
Personnel Costs	\$142,000	\$142,500	\$125,979	\$16,521
Operating and Administrative	<u>15,598</u>	<u>16,580</u>	<u>13,096</u>	<u>3,484</u>
Total Expenditures	<u>\$157,598</u>	<u>\$159,080</u>	<u>\$139,075</u>	<u>\$20,005</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (45,888)	\$ (26,695)	\$ 5,432	\$32,127
OTHER FINANCING SOURCES:				
Operating Transfers In	<u>0</u>	<u>0</u>	<u>135</u>	<u>135</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (45,888)	\$ (26,695)	\$ 5,567	\$32,262
Fund Balance-Beginning of Year	<u>165,307</u>	<u>165,307</u>	<u>165,307</u>	<u>0</u>
Fund Balance-End of Year	<u>\$119,419</u>	<u>\$138,612</u>	<u>\$170,874</u>	<u>\$32,262</u>

See accompanying notes and independent accountant's compilation report.

The Eleventh Judicial District - Judicial Expense Fund
FINS Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2021

	<u>Budget</u> <u>Original/Final</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Intergovernmental	\$ <u>34,884</u>	\$ <u>34,884</u>	\$ <u>0</u>
EXPENDITURES:			
Current-			
Judicial-			
Operating and Administrative	\$ 0`	\$ 100	\$(100)
Fees Paid to Others	<u>34,884</u>	<u>34,884</u>	<u>0</u>
Total Expenditures	<u>\$34,884</u>	<u>\$34,984</u>	<u>\$(100)</u>
Excess of Revenues over Expenditures	\$ 0	\$ (100)	\$(100)
OTHER FINANCING USES:			
Transfers Out	<u>0</u>	<u>(135)</u>	<u>(135)</u>
Excess of Revenues over Expenditures and Other Uses	\$ 0	\$ (235)	\$(235)
Fund Balance-Beginning of Year	<u>5,038</u>	<u>5,038</u>	<u>0</u>
Fund Balance-End of Year	<u>\$ 5,038</u>	<u>\$ 4,803</u>	<u>\$(235)</u>

See accompanying notes and independent accountant's compilation 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, 2021

Agency Head: The Honorable Stephen B. Beasley, Judge

Per Diem	\$ 83
Travel	301
Conferences & Seminars	825

Eleventh Judicial District Court – Judicial Expense Fund
Justice System Funding Schedule – Receiving Entity
For the Year Ended June 30, 2021

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, 2021	
Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Receipts From:		
Sabine Parish Sheriff, Criminal Fines – Other	\$ 3,142	\$ 3,127
Sabine Parish Sheriff, Criminal Court Costs/Fees	1,904	1,490
Sabine Parish Sheriff, Bond Fees	6,774	6,118
Sabine Parish Clerk of Court, Civil Fees	<u>4,253</u>	<u>4,290</u>
Subtotal Receipts	\$16,073	\$15,025
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	\$ 2,516	\$ 7,638

See accompanying independent accountant's compilation report.