

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

**FINANCIAL REPORT
For the Year Ended December 31, 2022**

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

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

FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2022

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ACCOUNTANT'S COMPILATION REPORT

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

June 20, 2023

Management is responsible for the accompanying financial statements of the governmental activities and each major fund of the Thirty-Third Judicial District Court Judicial Expense Fund (the "Court"), a component unit of the Allen Parish Police Jury, as of and for the year ended December 31, 2022, 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 assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Court's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the general fund and gaming fund budgetary comparison schedules (on pages 13 and 14), be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the responsibility and representation of management and was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

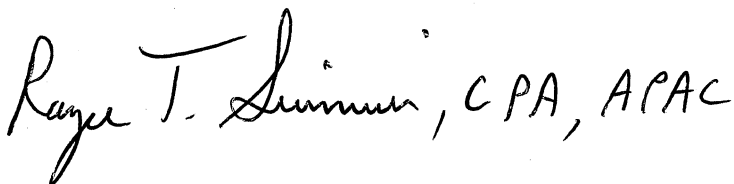
Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required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

Other Supplementary Information

The accompanying schedule of compensation, benefits and other payments to chief executive officer (on page 16) and justice system funding schedule – receiving entity (on page 17) are presented as other supplementary information for purposes of additional analysis and, although not a required part of the basic financial statements, are required by Louisiana Revised Statutes 24:513(A)(3) and 24:515.2, respectively. Such information is the responsibility and representation of management and was subject to our compilation engagement. We have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such other information.

We are not independent with respect to the Thirty-Third Judicial District Court Judicial Expense Fund.

Royce T. Scimemi, CPA, APAC
Oberlin, Louisiana
June 20, 2022



BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

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

**Statement of Net Position
December 31, 2022**

		<u>Primary Government</u>	
			<u>Governmental Activities</u>
ASSETS			
Cash	\$	131,068	
Investments		672,948	
Receivables:			
Court cost revenue receivable		9,940	
Gaming revenue receivable		12,500	
Interest income receivable		664	
Capital assets, net		34,891	
Total Assets		862,011	
 DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows		--	
Total Deferred Outflows of Resources		--	
 LIABILITIES			
Accounts payable		2,090	
Payroll liabilities		628	
Total Liabilities		2,718	
 DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows		--	
Total Deferred Inflows of Resources		--	
 NET POSITION			
<i>Investment in capital assets, net</i>		34,891	
<i>Unrestricted</i>		824,402	
Total Net Position	\$	859,293	

See Accountant's Compilation Report.

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

**Statement of Activities
For the Year Ended December 31, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary Government Governmental Activities:					
Court administration	\$ 167,357	\$ 102,435	\$ 89,517	\$ --	\$ 24,595
Total Governmental Activities	167,357	102,435	89,517	--	24,595
		General Revenues:			
					(3,909)
					<u>(3,909)</u>
					20,686
					838,607
					<u>\$ 859,293</u>

See Accountant's Compilation Report.

FUND FINANCIAL STATEMENTS (FFS)

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

**Balance Sheet
Governmental Funds
December 31, 2022**

	General Fund	Gaming Fund	Total Governmental Funds
ASSETS			
Cash	\$ 110,980	\$ 20,088	\$ 131,068
Investments	436,243	236,705	672,948
Receivables:			
Court cost revenue receivable	9,940	--	9,940
Gaming revenue receivable	--	12,500	12,500
Interest income receivable	587	77	664
Total Assets	557,750	269,370	827,120
DEFERRED OUTFLOWS OF RESOURCES			
Aggregated deferred outflows	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 557,750	\$ 269,370	\$ 827,120
LIABILITIES			
Accounts payable	\$ 2,090	\$ --	\$ 2,090
Payroll liabilities	628	--	628
Total Liabilities	2,718	--	2,718
DEFERRED INFLOWS OF RESOURCES			
Aggregated deferred inflows	--	--	--
Total Liabilities and Deferred Inflows of Resources	2,718	--	2,718
FUND BALANCE			
Assigned	--	269,370	269,370
Unassigned	555,032	--	555,032
Total Fund Balance	555,032	269,370	824,402
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 557,750	\$ 269,370	\$ 827,120

See Accountant's Compilation Report.

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

**Reconciliation of Governmental Funds Balance Sheet
with the Statement of Net Position
December 31, 2022**

Total Fund Balance - Governmental Funds	\$	824,402
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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 Balances. Capital assets consist of:

-- Courtroom Furniture, Fixtures and Equipment	\$	128,032	
-- Less: Accumulated depreciation		<u>(93,141)</u>	34,891

Total Net Position - Governmental Activities	\$	<u>859,293</u>
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See Accountant's Compilation Report.

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

**Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2022**

	General Fund	Gaming Fund	Total Governmental Funds
Revenues			
Court cost revenue	\$ 102,435	\$ --	\$ 102,435
Gaming revenue	--	50,000	50,000
Intergovernmental revenue	39,517	--	39,517
Investment earnings	(4,526)	617	(3,909)
Total Revenues	137,426	50,617	188,043
Expenditures			
Current -			
Contract labor	130	--	130
Dues and subscriptions	2,657	--	2,657
Insurance	7,493	136	7,629
Jury expense (including meals)	5,031	--	5,031
Library reference materials	5,880	--	5,880
Office supplies	8,492	--	8,492
Payroll taxes	2,452	286	2,738
Professional fees	7,795	--	7,795
Repairs and maintenance	2,410	--	2,410
Retirement	4,920	2,265	7,185
Salaries and wages	66,462	19,692	86,154
Seminars	1,300	--	1,300
Telephone	12,552	--	12,552
Travel and lodging	9,644	--	9,644
Uniforms	1,405	--	1,405
Capital outlay	6,908	--	6,908
Total Expenditures	145,531	22,379	167,910
Excess of Revenues Over (Under) Expenditures	(8,105)	28,238	20,133
Net Change in Fund Balance	(8,105)	28,238	20,133
<i>Fund Balance at Beginning of Period</i>	563,137	241,132	804,269
Fund Balance at End of Period	\$ 555,032	\$ 269,370	\$ 824,402

See Accountant's Compilation Report.

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

**Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance with Statement of Activities
For the Year Ended December 31, 2022**

Total Net Change in Fund Balance - Governmental Funds	\$ 20,133
Fixed assets are expensed as capital outlays in governmental fund statements, but capitalized as fixed assets in Statement of Net Position.	6,908
Depreciation expense is reflected the government-wide Statement of Activities, but is not deducted in the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balance.	(6,355)
Change in Net Position - Governmental Activities	<u>\$ 20,686</u>

See Accountant's Compilation Report.

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, 2022**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Court cost revenue	\$ 85,000	\$ 85,000	\$ 102,435	\$ 17,435
Intergovernmental revenue	33,447	33,447	39,517	6,070
Investment earnings, net	1,500	1,500	(4,526)	(6,026)
Total Revenues	119,947	119,947	137,426	17,479
Expenditures				
Current -				
Contract labor	500	500	130	370
Dues and subscriptions	3,000	3,000	2,657	343
Insurance	8,000	8,000	7,493	507
Jury expense (including meals)	1,000	1,000	5,031	(4,031)
Library reference materials	6,500	6,500	5,880	620
Office supplies	9,500	9,500	8,492	1,008
Payroll taxes	2,500	2,500	2,452	48
Professional fees	8,000	8,000	7,795	205
Repairs and maintenance	8,500	8,500	2,410	6,090
Retirement	6,500	6,500	4,920	1,580
Salaries and wages	75,000	75,000	66,462	8,538
Seminars	2,500	2,500	1,300	1,200
Telephone	13,000	13,000	12,552	448
Travel and Lodging	5,000	5,000	9,644	(4,644)
Uniforms	500	500	1,405	(905)
Capital outlay	5,000	5,000	6,908	(1,908)
Total Expenditures	155,000	155,000	145,531	9,469
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,053)	(35,053)	(8,105)	26,948
Net Change in Fund Balance	(35,053)	(35,053)	(8,105)	26,948
<i>Fund Balance at Beginning of Period</i>	563,137	563,137	563,137	--
Fund Balance at End of Period	\$ 528,084	\$ 528,084	\$ 555,032	\$ 26,948

See Accountant's Compilation 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, 2022**

	Budgeted Amounts		Actual	Variance
	Original	Final		Favorable (Unfavorable) Final to Actual
Revenues				
Gaming revenue	\$ 15,000	\$ 15,000	\$ 50,000	\$ 35,000
Interest income	500	500	617	117
Total Revenues	15,500	15,500	50,617	35,117
Expenditures				
Current -				
Insurance	155	155	136	19
Payroll taxes	325	325	286	39
Retirement	2,705	2,705	2,265	440
Salaries and wages	22,100	22,100	19,692	2,408
Total Expenditures	25,285	25,285	22,379	2,906
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(9,785)	(9,785)	28,238	38,023
Net Change in Fund Balance	(9,785)	(9,785)	28,238	38,023
Fund Balance at Beginning of Period	241,132	241,132	241,132	--
Fund Balance at End of Period	\$ 231,347	\$ 231,347	\$ 269,370	\$ 38,023

See Accountant's Compilation 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**

For the Year Ended December 31, 2022

Chief Executive Officer: E. David Deshotels, Jr., Chief Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits-insurance	3,025
Benefits-retirement	-
Benefits-cell phone	571
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	2,550
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other – Dues and Membership Fees	500

The above expenditures were incurred on behalf of the Chief Judge. Both judges of the Court are generally entitled to similar benefits. Both judges are employed by the State of Louisiana and receive salary, retirement, health insurance and other benefits from the state through the Louisiana Supreme Court.

See Accountant's Compilation Report.

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

**Justice System Funding Schedule - Receiving Entity
(As Required by LA Act 87 of the 2020 Legislative Session)
General Fund
For the Year Ended December 31, 2022**

Identifying Information:

Entity Name: Thirty-Third Judicial District Court Judicial Expense Fund
LLA Entity ID #: 5869
Date that reporting period ended: 12/31/2022

CASH BASIS PRESENTATION

Receipts From:	First Six Month	Second Six Month
	Period Ended	Period Ended
	6/30/2022	12/31/2022
Allen Parish Sheriff, Bond Fees	12,911	12,453
Allen Parish Sheriff, Criminal Court Costs/Fee	5,534	6,436
Louisiana Department of Children and Family Services, Civil	30,691	31,981
Total Receipts	49,136	50,870

See Accountants' Compilation Report.