

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

Compiled Component Unit Financial Statements
For the Year Ended December 31, 2023

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
COLUMBIA, LOUISIANA

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Thirty-Seventh Judicial District
Judicial Expense Fund
Columbia, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Thirty-Seventh Judicial District Court, Judicial Expense Fund, a component unit of the Caldwell Parish Police Jury, which comprise of the Statement of Assets, Liabilities and Fund Balance – Cash Basis as of June 30, 2023, and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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 AICPA. 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.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fund's assets, liabilities, fund equity, revenues and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Supplementary Information

The supplementary information listed on page 4, although not a part of the financial statements is required by Louisiana Revised Statute 24:513 to supplement the financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, conclusion, nor provided any form of assurance on such supplementary information.

David M. Hartt, CPA (APAC)

West Monroe, Louisiana
April 15, 2024

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

	General Fund	Child Support Fund	Misdemeanor Probation Fund	FINS Fund	Total Governmental Funds
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 73,566	\$ 30,262	\$ 3,546	\$ 677	\$ 108,051
Due From Other Funds	1,200	-	-	-	1,200
Total Assets	<u>\$ 74,766</u>	<u>\$ 30,262</u>	<u>\$ 3,546</u>	<u>\$ 677</u>	<u>\$ 109,251</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities					
Due to Other Funds	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
Total Liabilities	-	-	-	1,200	1,200
Fund Balances					
Restricted	-	-	-	(523)	(523)
Assigned	-	30,262	3,546	-	33,808
Unassigned	74,766	-	-	-	74,766
Total Fund Balances	<u>74,766</u>	<u>30,262</u>	<u>3,546</u>	<u>(523)</u>	<u>108,051</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	 <u>\$ 74,766</u>	 <u>\$ 30,262</u>	 <u>\$ 3,546</u>	 <u>\$ 677</u>	 <u>\$ 109,251</u>

See independent accountants' compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

	General Fund	Child Support	Misdemeanor Probation Fund	FINS Fund	Total Governmental Funds
<u>Revenues</u>					
State					
Intergovernmental Revenues	\$ -	\$ 35,790	\$ -	\$ -	\$ 35,790
Supreme Court Receipts	-	-	-	36,141	36,141
Local					
Caldwell Parish Sheriff	3,050	-	-	-	3,050
Caldwell Parish Clerk of Court	3,195	-	-	-	3,195
Caldwell Parish Probation	5,018	-	-	-	5,018
Interest on Investments	-	-	-	-	-
Inmates on Probation	-	-	18,953	-	18,953
Diversion Program	-	-	-	-	-
Miscellaneous	93	-	-	-	93
Drug Court Fees	-	-	-	-	-
Contributions	-	-	-	-	-
Total Revenues	<u>11,356</u>	<u>35,790</u>	<u>18,953</u>	<u>36,141</u>	<u>102,240</u>
<u>Expenditures</u>					
Judicial:					
Accounting Fees	1,100	3,093	-	-	4,193
Dues and Subscriptions	2,041	-	-	125	2,166
Miscellaneous	-	47	-	-	47
Insurance	-	4,546	-	-	4,546
Supplies	254	1,658	675	1,491	4,078
Payroll Expense	-	14,036	-	32,380	46,416
Professional Fees	350	213	-	-	563
Restitution of Funds	-	-	1,067	-	1,067
Telephone and Internet	-	-	-	2,009	2,009
Travel	3,791	-	-	106	3,897
Transfer to:					
37th Judicial District Court Expense	-	166	5,018	38	5,222
Indigent Defender Board	-	-	60	-	60
Child Support Fund	(166)	-	-	-	(166)
Caldwell Parish Sheriff	-	-	3,345	-	3,345
Probation Officer Salary	-	-	8,363	-	8,363
Total Expenditures	<u>7,370</u>	<u>23,759</u>	<u>18,528</u>	<u>36,149</u>	<u>85,806</u>
<u>Excess (Deficiency) of Revenues</u>					
Over Expenditures	3,986	12,031	425	(8)	16,434
<u>Fund Balance at Beginning of Year</u>					
	<u>70,780</u>	<u>18,231</u>	<u>3,121</u>	<u>(515)</u>	<u>91,617</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 74,766</u>	<u>\$ 30,262</u>	<u>\$ 3,546</u>	<u>\$ (523)</u>	<u>\$ 108,051</u>

See independent accountants' compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2023

Ashley Thomas
District Judge

Purpose:

Travel and Mileage Reimbursements

5,384

Total

\$ 5,384

THIRD SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISH OF CALDWELL, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>First Six Month Period Ended 06/30/2023</u>	<u>Second Six Month Period Ended 12/31/2023</u>
Receipts From:		
Louisiana Supreme Court, Child Support Reimbursement	\$ 18,034	\$ 17,756
Caldwell Parish Clerk, Civil Court Costs	1,425	1,770
Caldwell Parsh Probation	2,660	2,358
Caldwell Parish Sheriff	1,835	1,215
Total Receipts	\$ 23,954	23,099
Ending Balance of Amounts Assessed But Not Received	\$ -	\$ -

THIRTY SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
PARISH OF CALDWELL, LOUISIANA

JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>First Six Month Period Ended 06/30/2023</u>	<u>Second Six Month Period Ended 12/31/2023</u>
Collections		
Probation Fees Collected from Individuals	\$ 9,476	\$ 9,477
Total Collections	9,476	9,477
Disbursements to Governments		
Sixth Judicial District Court	9,476	9,477
Total Disbursements	9,476	9,477
Ending Balance of Amounts Collected but not Disbursed	\$ -	\$ -