

36th Judicial District Court  
Judicial Expense Fund

Financial Report  
December 31, 2023

# Windham & Reed, L.L.C.

*Certified Public Accountants*

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## ACCOUNTANT'S COMPILATION REPORT

36th Judicial District Court  
Judicial Expense Fund  
P.O. Box 1148  
DeRidder, LA 70634

Management is responsible for the accompanying financial statements of the governmental activities of the 36th Judicial District Court, Judicial Expense Fund, DeRidder, Louisiana, a component unit of the Beauregard Parish Police Jury, as of and for the year ended December 31, 2023, which collectively comprise the 36th Judicial District Court, Judicial Expense Fund'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. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, and budgetary comparison schedule on page 5, as listed in the table of contents, 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 of management. The required supplementary information 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 elected not to implement the financial reporting requirements of GASB Statement No. 34 and Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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.

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 36th Judicial District Court, Judicial Expense Fund's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

### *Supplementary Information*

The accompanying schedule of compensation, benefits, and other payments to the agency head and the justice system funding schedule are presented for purposes of additional analysis and is 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 assurance on such information.



Windham & Reed, CPA, LLC  
DeRidder, LA  
June 20, 2024

## BASIC FINANCIAL STATEMENTS

Thirty-Sixth Judicial District Court  
Judicial Expense Fund

Balance Sheet  
December 31, 2023

ASSETS

Current Assets

Checking	\$	16,958
CD		355,631
Accounts Receivable		<u>2,870</u>

Total Current Assets		<u>\$</u>	<u>375,459</u>
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Total Assets		<u>\$</u>	<u>375,459</u>
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LIABILITIES AND FUND BALANCE

Fund Balance

Unassigned	\$	<u>375,459</u>
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Total Fund Balance		<u>\$</u>	<u>375,459</u>
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Total Liabilities & Fund Balance		<u>\$</u>	<u>375,459</u>
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Thirty-Sixth Judicial District Court  
Judicial Expense Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Twelve Months Ending December 31, 2023

<u>Revenues</u>	<u>Year to Date</u>
BPSO Traffic	\$ 18,630
BPSO Criminal	3,048
LA Supreme Court	8,683
Clerk of Court	16,805
Miscellaneous income	118
Interest income	4,107
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Total revenues	\$ 51,391
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<u>Expenditures</u>	
Legal & accounting	\$ 1,058
Operating expenses	10,728
Capital outlay	26,085
Contracted services	20,659
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Total expenditures	\$ 58,530
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Excess (deficiency) of revenues over expenditures	\$ (7,139)
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Net change in fund balance	\$ (7,139)
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Fund balance at beginning of year	\$ 382,598
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Fund balance at end of year	\$ 375,459
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Thirty-Sixth Judicial District  
Judicial Expense Fund

Schedule 1

Schedule of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amount	Budget to Actual differences over (under)
	Original	Final		
Revenues				
BPSO Traffic	\$ 12.000	\$ 18.000	\$ 18.630	\$ 630
BPSO Criminal	2.800	2.500	3.048	548
LA Supreme Court	9.000	8.000	8.683	683
Clerk of Court	15.500	17.000	16.805	(195)
Miscellaneous income	-	-	118	118
Investment income	1.500	4.000	4.107	107
Total revenues	<u>\$ 40.800</u>	<u>\$ 49.500</u>	<u>\$ 51.391</u>	<u>\$ 1.891</u>
Expenditures				
Operating expenses	\$ 15.000	\$ 10.000	\$ 10.728	\$ (728)
Legal & accounting	1.000	1.000	1.058	(58)
Capital outlay	-	26.000	26.085	(85)
Contracted services	30.000	22.000	20.659	1,341
Total expenditures	<u>\$ 46.000</u>	<u>\$ 59.000</u>	<u>\$ 58.530</u>	<u>\$ 470</u>
Net change in fund balance	\$ (5.200)	\$ (9.500)	\$ (7.139)	\$ 2,361
Fund balances at beginning of year	<u>396.029</u>	<u>382.598</u>	<u>382.598</u>	<u>-</u>
Fund balances at end of year	<u>\$ 390.829</u>	<u>\$ 373.098</u>	<u>\$ 375.459</u>	<u>\$ 2,361</u>

Thirty-Sixth Judicial District Court  
Judicial Expense Fund

Schedule of Compensation, Benefits, and Other Payments to Agency Head  
For the Year Ended December 31, 2023

District Judge, Martha O'Neal

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -
Benefits - insurance	-
Benefits - retirement	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Other	-

There was no compensation, benefits or other payments to agency head.

Thirty-Sixth Judicial District Court  
 Judicial Expense Fund

Justice System Funding Schedule  
 For the Year Ended December 31, 2023

## Justice System Funding Schedule - Receiving Entity

### As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
<b>Entity Name</b>	36th Judicial District Court Judicial Expense Fund
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	7360
<b>Date that reporting period ended</b> (mm/dd/yyyy)	12/31/23

### Cash Basis Presentation

	<b>First Six Month Period Ended 06/30/23</b>	<b>Second Six Month Period Ended 12/31/23</b>
<i>Beauregard Parish Sheriff, Criminal Court Costs</i>	1,663	1,333
<i>Beauregard Parish Sheriff, Traffic Court Costs</i>	8,865	9,460
<i>Beauregard Parish Clerk of Court</i>	8,105	8,635
<b>Subtotal Receipts</b>	18,633	19,428
<b>Ending Balance of Amounts Assessed but Not Received</b> ( <i>only applies to those agencies that assess on behalf of themselves, such as courts</i> )	-	2,870