

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

*Compiled Component Unit Financial Statements
For the Year Ended December 31, 2024*

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, 2024, 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
March 4, 2025

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2024

	<u>General Fund</u>	<u>Child Support Fund</u>	<u>Misdemeanor Probation Fund</u>	<u>FINS Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 76,316	\$ 38,259	\$ 3,341	\$ 1,761	\$ 119,677
Due From Other Funds	1,200	-	-	-	1,200
Total Assets	<u>\$ 77,516</u>	<u>\$ 38,259</u>	<u>\$ 3,341</u>	<u>\$ 1,761</u>	<u>\$ 120,877</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	-	-	-	561	561
Assigned	-	38,259	-	-	38,259
Unassigned	77,516	-	3,341	-	80,857
Total Fund Balances	<u>77,516</u>	<u>38,259</u>	<u>3,341</u>	<u>561</u>	<u>119,677</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 77,516</u>	<u>\$ 38,259</u>	<u>\$ 3,341</u>	<u>\$ 1,761</u>	<u>\$ 120,877</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, 2024

	General Fund	Child Support	Misdemeanor Probation Fund	FINS Fund	Total Governmental Funds
<u>Revenues</u>					
State					
Intergovernmental Revenues	\$ -	\$ 33,644	\$ 23,429	\$ 36,844	\$ 93,917
Supreme Court Receipts	-	-	-	-	-
Local					
Caldwell Parish Sheriff	2,715	-	700	-	3,415
Caldwell Parish Clerk of Court	3,555	-	-	-	3,555
Caldwell Parish Probation	4,275	-	-	-	4,275
Interest on Investments	-	-	-	-	-
Inmates on Probation	-	-	-	-	-
Diversion Program	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Drug Court Fees	-	-	-	-	-
Contributions	-	-	-	-	-
Total Revenues	10,545	33,644	24,129	36,844	105,162
<u>Expenditures</u>					
Judicial:					
Accounting Fees	1,100	3,649	-	-	4,749
Dues and Subscriptions	1,040	-	-	-	1,040
Jury Expense	-	26	-	-	26
Miscellaneous	-	61	38	-	99
Insurance	-	5,986	-	-	5,986
Supplies	184	118	905	610	1,817
Forms-Printing	875	18	-	-	893
Payroll Expense	-	14,467	-	32,990	47,457
Professional Fees	175	210	-	-	385
Restitution of Funds	-	-	8,392	-	8,392
Telephone and Internet	-	-	-	2,021	2,021
Legal News	651	-	-	-	651
Travel	3,622	1,136	-	139	4,897
Uncategorized Expenses	125	-	-	-	125
Transfer to:					
37th Judicial District Court Expense	-	(23)	4,275	-	4,252
Indigent Defender Board	-	-	750	-	750
Child Support Fund	23	-	-	-	23
Caldwell Parish Sheriff	-	-	2,850	-	2,850
Probation Officer Salary	-	-	7,124	-	7,124
Total Expenditures	7,795	25,647	24,334	35,760	93,536
<u>Excess (Deficiency) of Revenues</u> <u>Over Expenditures</u>	2,750	7,997	(205)	1,084	11,626
<u>Fund Balance at Beginning of Year</u>	74,766	30,262	3,546	(523)	108,051
<u>FUND BALANCE AT END OF YEAR</u>	\$ 77,516	\$ 38,259	\$ 3,341	\$ 561	\$ 119,677

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, 2024

Ashley Thomas
District Judge

Purpose:

Travel and Mileage Reimbursements	4,795
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Total	<u>\$ 4,795</u>
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37th Judicial District Court Judicial Expense Fund
Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Beginning Cash Balance	3,546	3,546
2. Collections:		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	5,135	4,200
j. Probation/Parole/Supervision Fees	8,250	6,749
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	13,385	10,949
3. Deductions: Collections Retained by the 37th Judicial District Court Judicial Expense Fund		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	2,351	1,924
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the 37th Judicial District Court Judicial Expense Fund	2,351	1,924
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	5,135	4,200
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	3,918	3,206
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	9,053	7,406
5. Deductions: Total Disbursements to Other Governments & Nonprofits (See Disbursements to Other Governments & Nonprofits Form for Details)	1,981	1,619
6. Total Amounts Disbursed/Retained	13,385	10,949
7. Ending Cash Balance	3,546	3,546
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-

37th Judicial District Court Judicial Expense Fund Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form Cash Basis Presentation As Required by La. R.S. 24:515.2					
5. Details of Disbursements To <u>Other</u> Governments & Nonprofits (Do not include amounts retained by your entity in this table.)					
	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Agency Receiving Money					
Caldwell Parish Sheriff		CCRP 895.1	j. Probation/Parole/Supervision Fees	1,568	1,282
37th Judicial District Public Defender	\$168. Judicial district indigent defender fund	R.S. 15:168	f. Criminal Court Costs/Fees	413	337

37th Judicial District Court Judicial Expense Fund
Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation

As Required by La. R.S. 24:515.2

		Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/2024	Amount for 07/01/2024 - 12/31/2024
Caldwell Parish Clerk of Court	a. Civil Fees	1,900	1,655
Caldwell Parish Sheriff	a. Civil Fees	3,722	3,268