Basic Financial Statements December 31, 2024



- * The Judicial Expense Fund of the Seventh Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Seventh Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes.
- * The FINS program exists in all courts in Louisiana that had juvenile jurisdiction on July 1, 1994. The State of Louisiana designed the program to bring together resources for the purpose of helping families (troubled youths and their parents) to remedy self-destructive behaviors by juveniles and/or other family members. The primary purposes of this program are (a) to use the authority of the courts in providing maximum available services to families in need of services and (b) to use formal court proceedings only after all other alternatives have been exhausted. The goal of the FINS program is to reduce formal juvenile court involvement, while generating appropriate community services to benefit the child and improve family relations.

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Judicial Expense Fund & Families in Need of Services (FINS) Fund for the Seventh Judicial District Court Parishes of Catahoula & Concordia, State of Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial Court, as of and for the year ended December 31, 2024, which collectively comprise the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial 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 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplemental information be presented to supplement the basic financial statements. Such 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 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.

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, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group
Jena, Louisiana
June 15, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the District, we offer readers of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial District Court's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2024. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$76,949 (*net position*). This is a \$50,618 increase from last year, mainly due to an increase in investments to the amount of \$38,716.
- The District had total revenues of \$128,787. This is a \$28,911 increase from last year's revenues, mainly due to an increase in charges for services in the amount of \$38,148.
- The District had total expenditures of \$77,852, which is a \$23,933 decrease from last year's expenditures, mainly due to a decrease in salaries/personnel costs in the amount of \$15,322.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments.

MD&A

FUND FINANCIAL STATEMENTS

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 District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Comparative Statement of Net Position Governmental Funds

The following table represents a Comparative Statement of Net Position as of December 31, 2024:

	 2023	 2024	% Change
Assets			
Cash & Investments	\$ 22,142	\$ 72,607	228.0
Receivables (Net)	5,424	4,687	-13.6
Capital Assets, Net of Accumulated Depreciation	1,019	702	-31.1
Total Assets	 28,585	 77,996	172.9
Liabilities			
Accounts, Salaries, & Other Payables	2,254	1,047	-53.6
Total Liabilities	 2,254	 1,047	-53.6
Net Position			
Net Investment in Capital Assets	1,019	702	-31.1
Unrestricted	22,797	73,732	223.5
Restricted	 2,515	 2,515	0.0
Total Net Position	\$ 26,331	\$ 76,949	192.3

MD&A

Comparative Changes in Fund Balances Governmental Funds

The following table reflects the Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended December 31, 2024:

		2023		2024	% Change
Revenues:			_	_	
Charges for Services	\$	65,755	\$	103,903	58.1
Operating Grants		20,843		-0-	-100.0
Intergovernmental Revenue		9,996		24,701	147.1
Miscellaneous		3,267		-0-	-100.0
Total Revenues		99,861	_	128,604	28.8
Expenditures:					
Salaries/Personnel Costs		47,297		31,975	-32.4
General		54,488		45,877	-15.8
Total Expenditures		101,785	_	77,852	-23.6
Excess Revenues Over (Under) Expenditures		(1,924)	. <u>-</u>	50,752	2737.9
Other Financing Sources					
Interest Income		15		183	1120.0
Capital Grants		-0-	_	-0-	0.0
Total Other Financing Sources		15	· _	183	1120.0
Increase (Decrease) in Fund Balance		(1,909)		50,935	2768.2
Beginning Fund Balance		27,221	_	25,312	-7.1
Ending Fund Balance	\$ _	25,312	\$	76,247	201.3

CAPITAL ASSETS

Capital Assets - Governmental Fund

At December 31, 2024, the District had \$702 invested in capital assets, including the following:

Capital Assets at Year-End

	 2023	 2024
Furnishings & Equipment	\$ 125,600	\$ 125,600
Accumulated Depreciation	 (124,581)	 (124,898)
Total Capital Position (Net)	\$ 1,019	\$ 702

MD&A

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Trish Crawford, Judicial Administrator, at phone number (318) 744-5414.

BASIC FINANCIAL STATEMENTS

Statement of Net Position December 31, 2024

	GOVERNMENTAL ACTIVITIES
ASSETS	
Current Assets	
Cash & Cash Equivalents	\$ 22,607
Investments	50,000
Receivables (Net of Allowances for Uncollectible)	4,687
Total Current Assets	77,294
Non-Current Assets Capital Assets (Net) Total Non-Current Assets	702 702
TOTAL ASSETS	77,996
LIABILITIES Current Liabilities Accounts, Salaries, & Other Payables Total Current Liabilities	1,047 1,047
TOTAL LIABILITIES	1,047
NET POSITION	
Net Investment in Capital Assets	702
Unrestricted	73,732
Restricted	2,515
TOTAL NET POSITION	\$ 76,949

See independent accountant's report.

The accompanying notes are an integral part of this statement.

NET (EXPENSES)

JUDICIAL EXPENSE FUND & FAMILIES IN NEED OF SERVICES (FINS) FUND OF THE SEVENTH JUDICIAL DISTRICT COURT PARISHES OF CATAHOULA & CONCORDIA STATE OF LOUISIANA

Statement of Activities For the Year Ended December 31, 2024

			F	PROGRAM REVE	NUF	ES				REVENUES & CHANGE IN NET POSITION PROGRAM REVENUES
GOVERNMENTAL ACTIVITIES	Expenses	Charges for Services		Operating Grants & Contributions		Capital Grants & Contributions		Net (Expenses)/ Revenue	-	Governmental Activities
General	\$ (78,169) \$	103,903	\$	-0-	\$	-0-	\$		\$	25,734
Total	\$ (78,169) \$	103,903	\$	-0-	\$	-0-	\$			25,734
						Intergovernmen Interest Income TOTAL GENER	2			24,701 183 24,884
						CHANGE IN NE	т Р	POSITION		50,618
						NET POSITION- NET POSITION-			\$_	26,331 76,949

See independent accountant's report.

The accompanying notes are an integral part of this statement.

Balance Sheet, Governmental Funds December 31, 2024

		GENERAL Fund	FINS		TOTAL
ASSETS	-		 _		_
Cash & Cash Equivalents	\$	20,092	\$ 2,515	\$	22,607
Investments		50,000	-0-		50,000
Receivables (Net of Allowances for Uncollectible)		4,687	-0-		4,687
TOTAL ASSETS		74,779	 2,515		77,294
LIABILITIES & FUND BALANCE					
Liabilities					
Accounts, Salaries, & Other Payables		1,047	-0-		1,047
TOTAL LIABILITIES		1,047	 -0-	_	1,047
FUND BALANCES					
Unassigned		73,732	-0-		73,732
Restricted		-0-	2,515		2,515
TOTAL FUND BALANCES		73,732	 2,515	_	76,247
TOTAL LIABILITIES & FUND BALANCE	\$	74,779	\$ 2,515	\$	77,294

See independent accountant's report.

The accompanying notes are an integral part of this statement.

Reconciliation of the Balance Sheet To the Statement of Net Position Year Ended December 31, 2024

Total fund balance – governmental funds	\$ 76,247
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	-0-
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the balance sheet – governmental funds.	
Tulido.	 702
Total net position of governmental activities	\$ 76,949

Statement of Revenues, Expenditures, & Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2024

		GENERAL		PING		75 7 -
_	_	FUND	_	FINS		TOTAL
REVENUES						
Charges For Services	\$	103,903	\$	-0- \$	5	103,903
Operating Grants		-0-		-0-		-0-
Intergovernmental Revenue		24,701		-0-		24,701
TOTAL REVENUES		128,604	_	-0-		128,604
Expenditures						
Salaries/Personnel Costs		31,975		-0-		31,975
Office Expense		6,882		-0-		6,882
Travel & Meals		15,231		-0-		15,231
Professional Fees		5,405		-0-		5,405
Telephone		10,460		-0-		10,460
Training & Education		4,699		-0-		4,699
Dues and Conference Fees		310		-0-		310
Miscellaneous		2,890		-0-		2,890
Capital Outlay		-0-		-0-		-0-
TOTAL EXPENDITURES		77,852	_	-0-	_	77,852
EXCESS REVENUES OVER (UNDER)						
EXPENDITURES		50,752	· ·	-0-		50,752
OTHER FINANCING SOURCES (USES)						
Interest Income		183		-0-		183
TOTAL OTHER FINANCING SOURCES (USES)		183	_	-0-		183
NET CHANGE IN FUND BALANCE		50,935		-0-		50,935
FUND BALANCES-BEGINNING		22,797		2,515		25,312
FUND BALANCES-ENDING	\$	73,732	\$	2,515	}	76,247

See independent accountant's report. The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances to the Statement of Activities Year Ended December 31, 2024

Net change in fund balance – total governmental funds		\$ 50,935
Amounts reported for governmental activities in the Statement of Activities are different because:		
The issuance of long-term debt (bonds, leases, etc.) provides curre financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources governmental funds. Neither transaction, however, has any effect on reposition. Also, governmental funds report the effect of issuance compremiums, discounts, and similar items when debt is issued, whereas the amounts are deferred and amortized in the Statement of Activities. The amount is the net effect of these differences in the treatment of long-tendebt and related items.	he of net sts ese nis	
	0-	
Governmental funds report capital outlays as expenditures. However, the Statement of Activities the cost of those assets is allocated over the estimated useful lives and reported as depreciation expense. This is t amount which capital outlays exceeded depreciation in the current period	eir he	
1	-0- 17)	(217)
Change in net position of governmental activities		\$ (317) 50,618

See independent accountant's report. The accompanying notes are an integral part of this statement.

NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

The Judicial Expense Fund of the Seventh Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Seventh Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Seventh Judicial District Court and are collected by the sheriff.

The Seventh Judicial District Court Families in Need of Services (FINS) Program was created July 1, 1994 as set forth in Title VII, Article 726-790 of the Louisiana Children's Code. The Seventh Judicial District Court Families in Need of Services (FINS) Program is comprised of the following judicial components: 7th Judicial District Court.

The FINS program exists in all courts in Louisiana that had juvenile jurisdiction on July 1, 1994. The State of Louisiana designed the program to bring together resources for the purpose of helping families (troubled youths and their parents) to remedy self-destructive behaviors by juveniles and/or other family members. The primary purposes of this program are (a) to use the authority of the courts in providing maximum available services to families in need of services and (b) to use formal court proceedings only after all other alternatives have been exhausted. The goal of the FINS program is to reduce formal juvenile court involvement, while generating appropriate community services to benefit the child and improve family relations.

The Judicial Expense Fund and Families in Need of Services (FINS) Fund are part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, these funds are component units of the Catahoula Parish Police Jury and the Concordia Parish Police Jury.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the Judicial Expense Fund.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

The Judicial Expense Fund and Families in Need of Services (FINS) Fund report the following governmental funds:

- The General Fund is the District's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in the FINS fund.
- The Families in Need of Services Fund (FINS) is a special revenue fund and is restricted for activities only related to Families in Need of Services (FINS).

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Financial Statements (FFS)

The amounts reflected in the General Fund of the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances report on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the District's operations. (See the reconciliation statements).

In the Fund Financial Statements, governmental fund equity is classified as a fund balance. The District has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

- 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;
- 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 amounts reflected in the General Fund in the FFS use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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 District considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become both measurable and available to finance expenditures of the current period. "Available" means collectible within the current period or within 60 days after year end. Certain revenues are assessed and collected in such a manner that they can be accrued appropriately.

Commissions on the fines and forfeitures are recorded in the year they are collected by the tax collector and intermediary collecting government.

Intergovernmental revenues are recorded when the District is entitled to the funds.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

Equity Classifications – In the Government-Wide Financial Statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets – Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position – Net position 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 provisions or enabling legislation.

Unrestricted Net Position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Other Financing Sources (Uses)

Transfers between funds, which are not expected to be repaid, and proceeds from the sale of assets are accounted for as other financing sources (uses).

C. CASH & INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government 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 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

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 Entity that the fiscal agent bank has failed to pay deposit 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 Entity's name.

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. The categories are described as follows:

- Category 1 Insured or collateralized with securities held by the District or by its agent in the District's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.

Rank Ralance

• *Category 3* – Uncollateralized.

<u>Bank</u>	12/31/2024
Concordia Bank & Trust Co.	 77,227
Total	\$ 77,227

Amounts on deposit are secured by the following pledges:

	Total All Banks
Description	Market Value
FDIC (Category 1)	\$ 77,227
Securities (Category 2)	-0-
Total	\$ 77,227

Deposits were fully secured as of December 31, 2024.

D. VACATION, SICK LEAVE & COMPENSATED ABSENCES

The Judicial Expense Fund and Families in Need of Services (FINS) Fund have no leave policies.

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

E. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles 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 and expenses during the reporting period. Actual results could differ from those estimates.

F. FIXED ASSETS & LONG-TERM LIABILITIES

For the year ended December 31, 2024, no interest costs were capitalized for construction of fixed assets. The District's capitalization policy is \$1,500.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

	Life in Years
Equipment	5-10

2. RECEIVABLES

The receivables at December 31, 2024, are detailed below:

Account Receivables	\$ 4,687
Total	\$ 4,687

Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

3. CHANGES IN GENERAL FIXED ASSETS

A summary of change in general fixed assets follows:

Beginning			Ending
Balance	Additions	Deletions	Balance
\$ 125,600	-0-	-0-	125,600
(124,581)	(317)	-0-	(124,898)
\$ 1,019	(317)	-0-	702
\$ \$	\$ \frac{\textbf{Balance}}{125,600}	Balance Additions 125,600 -0-	Balance Additions Deletions \$ 125,600 -0- -0- (124,581) (317) -0-

NOTES TO THE BASIC FINANCIAL STATEMENTS (CONTINUED)

4. ACCOUNTS PAYABLE

The accounts payable at December 31, 2024, are detailed below:

Accounts Payable	\$ 1,047
Total	\$ 1,047

REQUIRED SUPPLEMENTAL INFORMATION

Statement of Revenues, Expenditures & Changes in Fund Balances Budget and Actual Governmental Funds For the Year Ended December 31, 2024

	BUDGET AMOUNTS				ACTUAL		BUDGET TO ACTUAL	
	_	Original		FINAL		AMOUNTS BUDGETARY BASIS		DIFFERENCES FAVORABLE (UNFAVORABLE)
REVENUES			_					
Charges For Services	\$	96,600	\$	96,600	\$	103,903	\$	7,303
Operating Grants		-0-		-0-		-0-		-0-
Other		-0-		-0-		24,701		24,701
TOTAL REVENUES	••	96,600		96,600		128,604		32,004
Expenditures								
Salaries/Personnel Costs		20,000		20,000		31,975		(11,975)
Office Expense		10,000		10,000		6,882		3,118
Travel & Meals		21,000		21,000		15,231		5,769
Training & Education		-0-		-0-		4,699		(4,699)
Professional Fees		6,000		6,000		5,405		595
Cellular Phone		12,000		12,000		10,460		1,540
Other Administration		15,035		15,035		3,200		11,835
Capital Outlay		1,000		1,000		-0-		1,000
TOTAL EXPENDITURES		85,035		85,035		77,852		7,183
EXCESS (DEFICIENCY) OF REVENUES OVER								
(Under) Expenditures		11,565		11,565		50,752		39,187
OTHER FINANCING SOURCES (USES)								
Interest Income		20		20		183		163
TOTAL OTHER FINANCING SOURCES (USES)	••	20		20		183		163
NET CHANGE IN FUND BALANCE	\$_	11,585	\$	11,585	. =	50,935		39,350
FUND BALANCES-BEGINNING FUND BALANCES-ENDING					\$	25,312 76,247		
TOTAL BILLINGES ENDING					Ψ=	70,277		

SUPPLEMENTAL INFORMATION

Judicial Expense Fund & Families in Need of Services Fund of the Seventh Judicial District Court Parishes of Catahoula & Concordia State of Louisiana

Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2024

Honorable John Reeves-Chief Justice

Purpose	I	Amount
Salary (Note 1)	\$	-0-
Benefits-Insurance (Note 1)		-0-
Benefits-Retirement (Note 1)		-0-
Benefits (List any other here)		-0-
Car Allowance		-0-
Vehicle Provided by Government		-0-
Per Diem		-0-
Reimbursements		4,926
Travel		767
Registration Fees		-0-
Conference Travel		-0-
Continuing Professional Education Fees		1,030
Housing		-0-
Un-vouchered Expenses*		-0-
Special Meals	\$	-0-

^{*}An example of an un-vouchered expense would be a travel advance.

Note 1: The Judge is an elected official and is an employee of the Louisiana Supreme Court.

The salary and benefits are paid by the Louisiana Supreme Court.

Judicial Expense Fund & Families in Need of Services Fund of the Seventh Judicial District Court Parishes of Catahoula & Concordia State of Louisiana

Justice System Funding Schedule – Receiving Entity For the Year Ended December 31, 2024

	First Six Months Ended 6/30/2024	-	Second Six Months Ended 12/31/2024
Receipts From:			
Catahoula Parish Clerk of Court, Civil Fines	4,826		2,121
Concordia Parish Clerk of Court, Civil Fines	9,113		3,349
Catahoula/Concordia Misdemeanor Probation	4,269		2,323
Catahoula Parish Sheriff, Bond Fees	6,020		4,915
Concordia Parish Sheriff, Bond Fees	14,804		10,393
LA Supreme Court / FINS	12,583		35,094
Subtotal Receipts	51,615	_	58,195
Total: Ending Balance of Amounts Assessed			
but Not Received	\$	\$	-0-

OTHER REPORTS

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MANAGEMENT LETTER COMMENTS

During the course of our compilation, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year comments.

MANAGEMENT'S SUMMARY OF PRIOR YEAR FINDINGS

Legislative Auditor State of Louisiana Baton Rouge, Louisiana 70804-9397

The management of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Seventh Judicial District Court, Catahoula and Concordia Parishes, Louisiana have provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended December 31, 2023.

PRIOR YEAR FINDINGS

No findings to report.