

THIRTEENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 2023

TABLE OF CONTENTS

	<u>Page</u>
Accountant's Compilation Report	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of net position	5
Statement of activities	6
FUND FINANCIAL STATEMENTS (FFS)	
Balance sheet - governmental fund	8
Statement of revenues, expenditures, and changes in fund balance - governmental fund	9
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedule - General Fund	11
OTHER SUPPLEMENTARY INFORMATION	
Schedule of compensation, benefits, and other payments to agency head or chief executive officer	13
Judicial system funding schedule - receiving entity	14

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The Honorable Chuck R. West
Thirteenth Judicial District Court Judge
Ville Platte, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the General Fund of the Thirteenth Judicial District Court Judicial Expense Fund (Expense Fund), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2023, which collectively comprise the 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 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. 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 Expense Fund'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.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 11 be presented to supplement the basic financial statements. Such information is presented for purpose of additional analysis and, although not a required 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 and 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 Expense Fund has omitted the management's 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 required 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 and for placing the basic financial statements in an appropriate operational, economic, or historical context.

The other supplementary information on pages 13 - 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Thirteenth Judicial District Court Judicial Expense Fund.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
May 6, 2024

BASIC FINANCIAL STATEMENTS

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

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

Statement of Net Position
December 31, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 137,091
Due from other governmental units	<u>18,961</u>
Total assets	<u>156,052</u>
NET POSITION	
Unrestricted	<u>\$ 156,052</u>

See accountant's compilation report.

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
 Evangeline Parish, Louisiana

Statement of Activities
 For the Year Ended December 31, 2023

Activities	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
General government	<u>\$ 96,587</u>	<u>\$ 71,801</u>	<u>\$ 31,470</u>	\$ 6,684
		General revenues:		
				250
				<u>6,934</u>
				149,118
				<u>\$ 156,052</u>

See accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2023

ASSETS

Cash and interest-bearing deposits	\$ 137,091
Due from other governmental units	<u>18,961</u>
Total assets	<u>\$ 156,052</u>

FUND BALANCE

Fund balance:	
Unassigned	<u>\$ 156,052</u>

See accountant's compilation report.

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2023

Revenues:	
Fees	\$ 71,801
State Grants	31,470
Interest	<u>250</u>
Total revenues	<u>103,521</u>
Expenditures:	
Current -	
General government:	
Salaries	2,750
Insurance	6,544
Office expense	48,810
Dues	1,965
Phone	2,574
Professional fees	2,474
FINS distribution	<u>31,470</u>
Total expenditures	<u>96,587</u>
Net change in fund balance	6,934
Fund balance, beginning	<u>149,118</u>
Fund balance, ending	<u>\$ 156,052</u>

See accountant's compilation report.

**REQUIRED SUPPLEMENTARY
INFORMATION**

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

Budgetary Comparison Schedule
General Fund
For the Year Ended December 31, 2023

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues:				
Fees	\$ 80,000	\$ 70,000	\$ 71,801	\$ 1,801
State Grants	33,000	29,000	31,470	2,470
Interest	150	240	250	10
Total revenues	113,150	99,240	103,521	4,281
Expenditures:				
Current -				
General government:				
Salaries	2,500	2,700	2,750	(50)
Insurance	4,000	7,000	6,544	456
Office expense	33,000	50,000	48,810	1,190
Dues and subscriptions	2,000	2,000	1,965	35
Phone	2,000	2,700	2,574	126
Professional fees	2,000	4,500	2,474	2,026
FINS distribution	33,000	29,000	31,470	(2,470)
Miscellaneous	2,500	-	-	-
Total expenditures	81,000	97,900	96,587	1,313
Net change in fund balance	32,150	1,340	6,934	5,594
Fund balance, beginning	149,118	149,118	149,118	-
Fund balance, ending	\$ 181,268	\$ 150,458	\$ 156,052	\$ 5,594

See accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

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

Agency Head Name: The Honorable Chuck R. West, District Court Judge

<u>Purpose</u>	<u>Amounts</u>
Dues	\$ 620
Phone	<u>1,287</u>
	<u>\$ 1,907</u>

See accountant's compilation report.

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
 Evangeline Parish, Louisiana

Justice System Funding Schedule - Receiving Entity
 As Required by Act 87 of the 2020 Regular Legislative Session
 For the Year Ended December 31, 2023

Cash Basis Presentation	<u>First Six Month Period Ended 6/30/2023</u>	<u>Second Six Month Period Ended 12/31/2023</u>
Receipts From:		
Evangeline Parish Clerk of Court - Criminal Court Costs/Fees	\$ 5,610	\$ 5,775
Evangeline Parish Sheriff - Criminal Court Costs/Fees	<u>34,032</u>	<u>27,917</u>
Total Receipts	<u>\$ 39,642</u>	<u>\$ 33,692</u>

See accountant's compilation report.