

**THIRTEENTH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND**  
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 2021

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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, 2021, 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  
June 27, 2022

## **BASIC FINANCIAL STATEMENTS**

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

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
Evangeline Parish, Louisiana

Statement of Net Position  
December 31, 2021

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$ 47,997
Due from other governmental units	<u>62,776</u>
Total assets	<u>110,773</u>
<b>LIABILITIES</b>	
Due to other governmental units	<u>2,315</u>
<b>NET POSITION</b>	
Unrestricted	<u>108,458</u>
Total net position	<u><u>\$ 108,458</u></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, 2021

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>\$ 93,854</u>	<u>\$ 108,465</u>	<u>\$ 27,780</u>	<u>\$ 42,391</u>
		General revenues:		
				166
				<u>22,288</u>
				<u>22,454</u>
				64,845
				<u>43,613</u>
				<u>\$ 108,458</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, 2021

ASSETS

Cash and interest-bearing deposits	\$ 47,997
Due from other governmental units	<u>62,776</u>
Total assets	<u>\$ 110,773</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Due to other governmental units	\$ 2,315
Fund balance:	
Unassigned	<u>108,458</u>
Total liabilities and fund balance	<u>\$ 110,773</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, 2021

Revenues:	
Fees	\$ 108,465
State Grants	50,068
Interest	<u>166</u>
Total revenues	<u>158,699</u>
Expenditures:	
Current -	
General government:	
Salaries	2,500
Insurance	6,541
Office expense	48,062
Dues	1,960
Phone	2,070
FINS distribution	27,780
Miscellaneous	<u>4,941</u>
Total expenditures	<u>93,854</u>
Net change in fund balance	64,845
Fund balance, beginning	<u>43,613</u>
Fund balance, ending	<u>\$ 108,458</u>

See accountant's compilation report.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
Evangeline Parish, Louisiana

Budgetary Comparison Schedule  
For the Year Ended December 31, 2021

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees	\$ 29,000	\$ 108,000	\$ 108,465	\$ 465
State Grants	32,780	49,780	50,068	288
Interest	-	175	166	(9)
Total revenues	<u>61,780</u>	<u>157,955</u>	<u>158,699</u>	<u>744</u>
Expenditures:				
Current -				
General government:				
Salaries	3,300	2,500	2,500	-
Insurance	6,550	6,550	6,541	9
Office expense	5,000	49,000	48,062	938
Dues and subscriptions	-	1,900	1,960	(60)
Phone	3,000	2,100	2,070	30
FINS distribution	27,780	27,780	27,780	-
Miscellaneous	3,000	5,000	4,941	59
Total expenditures	<u>48,630</u>	<u>94,830</u>	<u>93,854</u>	<u>976</u>
Net change in fund balance	13,150	63,125	64,845	1,720
Fund balance, beginning	<u>43,613</u>	<u>43,613</u>	<u>43,613</u>	<u>-</u>
Fund balance, ending	<u>\$ 56,763</u>	<u>\$ 106,738</u>	<u>\$ 108,458</u>	<u>\$ 1,720</u>

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, 2021

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

<u>Purpose</u>	<u>Amounts</u>
Reimbursements	<u>\$ 540</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

Entity Name : Thirteenth Judicial District Court Judicial Expense Fund  
LLA Entity ID#: 7343  
Date that reporting period ended: 12/31/2021

<b>Cash Basis Presentation</b>	First Six Month	First Six Month
	Period Ended	Period Ended
	<u>6/30/2021</u>	<u>12/31/2021</u>
Receipts From:		
Evangeline Parish Clerk of Court - Criminal Court Costs/Fees	\$ 5,235	\$ 5,025
Evangeline Parish Sheriff - Criminal Court Costs/Fees	<u>37,274</u>	<u>25,881</u>
Total Receipts	<u>\$ 42,509</u>	<u>\$ 30,906</u>

See accountant's compilation report.