

THIRTEENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 2022

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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, 2022, 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 12, 2023

BASIC FINANCIAL STATEMENTS

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

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Evangeline Parish, Louisiana

Statement of Net Position
December 31, 2022

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 116,429
Due from other governmental units	<u>39,969</u>
Total assets	<u>156,398</u>
LIABILITIES	
Accounts Payable	1,900
Due to other governmental units	<u>5,380</u>
Total liabilities	<u>7,280</u>
NET POSITION	
Unrestricted	<u>149,118</u>
Total net position	<u>\$ 149,118</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, 2022

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>\$ 73,846</u>	<u>\$ 81,212</u>	<u>\$ 28,530</u>	<u>\$ 35,896</u>
		General revenues:		
				152
				<u>4,612</u>
				4,764
				40,660
				<u>108,458</u>
				<u>\$ 149,118</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, 2022

ASSETS

Cash and interest-bearing deposits	\$ 116,429
Due from other governmental units	<u>39,969</u>
Total assets	<u>\$ 156,398</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts payable	\$ 1,900
Due to other governmental units	<u>5,380</u>
Total liabilities	7,280
Fund balance:	
Unassigned	<u>149,118</u>
Total liabilities and fund balance	<u>\$ 156,398</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, 2022

Revenues:	
Fees	\$ 81,212
State Grants	33,142
Interest	<u>152</u>
Total revenues	<u>114,506</u>
Expenditures:	
Current -	
General government:	
Salaries	2,875
Insurance	3,270
Office expense	32,086
Dues	2,115
Phone	2,118
Professional fees	1,900
FINS distribution	27,780
Miscellaneous	<u>1,702</u>
Total expenditures	<u>73,846</u>
Net change in fund balance	40,660
Fund balance, beginning	<u>108,458</u>
Fund balance, ending	<u>\$ 149,118</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, 2022

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees	\$ 60,000	\$ 79,500	\$ 81,212	\$ 1,712
State Grants	32,780	33,130	33,142	12
Interest	100	150	152	2
Total revenues	92,880	112,780	114,506	1,726
Expenditures:				
Current -				
General government:				
Salaries	2,500	2,800	2,875	(75)
Insurance	4,000	3,300	3,270	30
Office expense	40,000	32,350	32,086	264
Dues and subscriptions	1,500	2,200	2,115	85
Phone	1,800	2,150	2,118	32
Professional fees	1,500	1,900	1,900	-
FINS distribution	27,780	28,530	28,530	-
Miscellaneous	2,500	1,000	952	48
Total expenditures	81,580	74,230	73,846	384
Net change in fund balance	11,300	38,550	40,660	2,110
Fund balance, beginning	108,458	108,458	108,458	-
Fund balance, ending	\$ 119,758	\$ 147,008	\$ 149,118	\$ 2,110

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, 2022

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

<u>Purpose</u>	<u>Amounts</u>
Dues	<u>\$ 340</u>

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, 2022

Cash Basis Presentation	First Six Month	Second Six Month
	Period Ended	Period Ended
	<u>6/30/2022</u>	<u>12/31/2022</u>
Receipts From:		
Evangeline Parish Clerk of Court - Criminal Court Costs/Fees	\$ 4,890	\$ 5,820
Evangeline Parish Sheriff - Criminal Court Costs/Fees	<u>37,219</u>	<u>33,215</u>
Total Receipts	<u>\$42,109</u>	<u>\$39,035</u>

See accountant's compilation report.