

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH

*Compiled Component Unit Financial Statements  
For the Year Ended December 31, 2022*

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
COLUMBIA, LOUISIANA

INDEX

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	<u>Page</u>
Independent Accountant's Compilation Report -----	1
Statement of Assets, Liabilities and Fund Balance – Cash Basis -----	2
Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis -----	3
Other Supplemental Information:	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer -----	4

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Thirty-Seventh Judicial District  
Indigent Defender 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, 2022, 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 (NPAC)*

West Monroe, Louisiana  
March 29, 2023

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - CASH BASIS  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2022

	General Fund	Child Support Fund	Misdemeanor Probation Fund	FINS Fund	Total Governmental Funds
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 69,580	\$ 18,231	\$ 3,121	\$ 685	\$ 91,617
Due From Other Funds	1,200	-	-	-	1,200
Total Assets	<u>\$ 70,780</u>	<u>\$ 18,231</u>	<u>\$ 3,121</u>	<u>\$ 685</u>	<u>\$ 92,817</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Due to Other Funds	\$ -	\$ -	\$ -	\$ 1,200	\$ 1,200
Total Liabilities	-	-	-	1,200	1,200
<u>Fund Balances</u>					
Restricted	-	-	-	(515)	(515)
Assigned	-	18,231	3,121	-	21,352
Unassigned	70,780	-	-	-	70,780
Total Fund Balances	<u>70,780</u>	<u>18,231</u>	<u>3,121</u>	<u>(515)</u>	<u>91,617</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>					
	<u>\$ 70,780</u>	<u>\$ 18,231</u>	<u>\$ 3,121</u>	<u>\$ 685</u>	<u>\$ 92,817</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, 2022

<u>Revenues</u>	<u>General Fund</u>	<u>Child Support</u>	<u>Misdemeanor Probation Fund</u>	<u>FINS Fund</u>	<u>Total Governmental Funds</u>
State					
Intergovernmental Revenues	\$ -	\$ 34,469	\$ -	\$ -	\$ 34,469
Supreme Court Receipts	-	-	-	35,386	35,386
Local					
Caldwell Parish Sheriff	5,325	-	-	-	5,325
Caldwell Parish Clerk of Court	3,625	-	-	-	3,625
Caldwell Parish Probation	4,680	-	-	-	4,680
Interest on Investments	-	-	-	-	-
Inmates on Probation	-	-	17,007	-	17,007
Diversion Program	-	-	-	-	-
Miscellaneous	4,406	-	-	-	4,406
Drug Court Fees	-	-	-	-	-
Contributions	-	-	-	-	-
Total Revenues	<u>18,036</u>	<u>34,469</u>	<u>17,007</u>	<u>35,386</u>	<u>104,898</u>
<u>Expenditures</u>					
Judicial:					
Advertising	42	-	-	-	42
Continuing Education	865	-	-	-	865
Contract Labor	-	-	-	-	-
Accounting Fees	1,400	2,007	-	-	3,407
Dues and Subscriptions	150	-	-	1,335	1,485
Miscellaneous	1,792	1,167	-	-	2,959
Insurance	-	25,645	-	-	25,645
Supplies	995	-	641	1,409	3,045
Payroll Expense	-	12,321	-	31,630	43,951
Professional Fees	-	-	-	-	-
Restitution of Funds	-	-	157	-	157
Telephone and Internet	-	-	-	1,855	1,855
Travel	9,200	582	-	320	10,102
Transfer to:					
37th Judicial District Court Expense	-	27,388	4,680	1,234	33,302
Indigent Defender Board	-	-	100	-	100
Child Support Fund	(27,388)	-	-	-	(27,388)
Caldwell Parish Sheriff	-	-	3,120	-	3,120
FINS	(1,234)	-	-	-	(1,234)
Probation Officer Salary	-	-	7,800	-	7,800
Total Expenditures	<u>(14,178)</u>	<u>69,110</u>	<u>16,498</u>	<u>37,783</u>	<u>109,213</u>
<u>Excess (Deficiency) of Revenues Over Expenditures</u>	32,214	(34,641)	509	(2,397)	(4,315)
<u>Fund Balance at Beginning of Year</u>	<u>38,566</u>	<u>52,872</u>	<u>2,612</u>	<u>1,882</u>	<u>95,932</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$ 70,780</u>	<u>\$ 18,231</u>	<u>\$ 3,121</u>	<u>\$ (515)</u>	<u>\$ 91,617</u>

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, 2022

Ashley Thomas  
District Judge

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***Purpose:***

Travel and Mileage Reimbursements

5,354

Total

\$ 5,354