

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

Financial Report

Year Ended December 31, 2024

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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, 2024, 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 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 2, 2025

## **BASIC FINANCIAL STATEMENTS**

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

THIRTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
Evangeline Parish, Louisiana

Statement of Net Position  
December 31, 2024

	<u>Governmental Activities</u>
ASSETS	
Cash and interest-bearing deposits	\$ 158,187
Due from other governmental units	<u>5,890</u>
Total assets	<u>164,077</u>
NET POSITION	
Unrestricted	<u>\$ 164,077</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, 2024

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>\$95,430</u>	<u>\$ 71,808</u>	<u>\$ 31,350</u>	\$ 7,728
		General revenues:		
				297
				<u>8,025</u>
				156,052
				<u>\$ 164,077</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, 2024

ASSETS

Cash and interest-bearing deposits	\$ 158,187
Due from other governmental units	<u>5,890</u>
Total assets	<u>\$ 164,077</u>

FUND BALANCE

Fund balance:	
Unassigned	<u>\$ 164,077</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, 2024

Revenues:	
Fees	\$ 71,808
State Grants	31,350
Interest	<u>297</u>
Total revenues	<u>103,455</u>
Expenditures:	
Current -	
General government:	
Salaries	5,970
Insurance	3,627
Office expense	39,104
Dues	5,093
Phone	3,270
Professional fees	2,025
FINS distribution	36,230
Miscellaneous	<u>111</u>
Total expenditures	<u>95,430</u>
Net change in fund balance	8,025
Fund balance, beginning	<u>156,052</u>
Fund balance, ending	<u>\$ 164,077</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, 2024

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees	\$ 71,000	\$ 71,000	\$ 71,808	\$ 808
State Grants	31,000	31,000	31,350	350
Interest	200	200	297	97
Total revenues	102,200	102,200	103,455	1,255
Expenditures:				
Current -				
General government:				
Salaries	3,000	3,000	5,970	(2,970)
Insurance	6,000	6,000	3,627	2,373
Office expense	48,000	48,000	39,104	8,896
Dues and subscriptions	2,000	2,000	5,093	(3,093)
Phone	2,500	2,500	3,270	(770)
Professional fees	3,000	3,000	2,025	975
FINS distribution	31,000	31,000	36,230	(5,230)
Miscellaneous	1,000	1,000	111	889
Total expenditures	96,500	96,500	95,430	1,070
Net change in fund balance	5,700	5,700	8,025	2,325
Fund balance, beginning	156,052	156,052	156,052	-
Fund balance, ending	\$ 161,752	\$ 161,752	\$ 164,077	\$ 2,325

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, 2024

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

<u>Purpose</u>	<u>Amounts</u>
Dues	\$ 680
Phone	<u>1,635</u>
	<u>\$2,315</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, 2024

<b>Cash Basis Presentation</b>	<u>First Six Month Period Ended June 30, 2024</u>	<u>Second Six Month Period Ended December 31, 2024</u>
Ending balance of amounts assessed but not received:	<u>\$ 6,944</u>	<u>\$ 5,890</u>
Receipts From:		
Evangeline Parish Clerk of Court - Civil Fees	\$ 5,010	\$ 4,410
EP Sheriff - Criminal Fines - Other/Non-Contempt	<u>31,206</u>	<u>30,941</u>
Total Receipts	<u>\$ 36,216</u>	<u>\$ 35,351</u>

See accountant's compilation report.