

36th Judicial District Court
Judicial Expense Fund
Financial Report
December 31, 2018

36th Judicial District Court
Judicial Expense Fund
For the Twelve Months Ending December 31, 2018

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ACCOUNTANT'S COMPILATION REPORT

36th Judicial District Court
Judicial Expense Fund
P.O. Box 1148
DeRidder, LA 70634

Management is responsible for the accompanying financial statements of the governmental activities of the 36th Judicial District Court, Judicial Expense Fund, DeRidder, Louisiana, a component unit of the Beauregard Parish Police Jury, as of and for the year ended December 31, 2018, which collectively comprise the 36th Judicial District Court, Judicial 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 American Institute of Certified Public Accountants. We did not audit or review 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.

Supplementary Information

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a 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part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.

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 36th Judicial District Court, Judicial 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.

The accompanying schedule of compensation, benefits, and other payments to the agency head, political subdivision head, or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subject to our compilation engagement, but we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such information.



Windham & Reed, CPA, LLC
DeRidder, LA

March 1, 2019

BASIC FINANCIAL STATEMENTS

Thirty-Sixth Judicial District Court
Judicial Expense Fund
Balance Sheet
December 31, 2018

ASSETS

| | | |
|----------------------|----|-----------------------|
| Current Assets | | |
| Checking | \$ | 30,144 |
| CD | | 340,698 |
| Accounts Receivable | | <u>2,348</u> |
| Total Current Assets | \$ | <u>373,190</u> |
| Total Assets | \$ | <u><u>373,190</u></u> |

LIABILITIES AND FUND BALANCE

| | | |
|----------------------------------|----|-----------------------|
| Fund Balance | | |
| Unassigned | \$ | <u>373,190</u> |
| Total Fund Balance | \$ | <u>373,190</u> |
| Total Liabilities & Fund Balance | \$ | <u><u>373,190</u></u> |

Thirty-Sixth Judicial District Court
Judicial Expense Fund
State of Revenues, Expenditures, and Changes in Fund Balance
For the Twelve Months Ending December 31, 2018

| | Year to Date |
|--|------------------------------|
| <u>Revenues</u> | |
| BPSO Traffic | \$ 15,656 |
| BPSO Criminal | 2,850 |
| Drug Court | 5,060 |
| Clerk of Court | 18,777 |
| Miscellaneous | 53 |
| Interest Income | <u>1,992</u> |
| Total Revenues | <u>\$ 44,388</u> |
| <u>Expenditures</u> | |
| Postage | \$ 97 |
| Dues | 225 |
| Legal & Accounting | 750 |
| Office Supplies | 4,703 |
| Professional Development | 3,203 |
| Professional Fees | 4,927 |
| Meals | <u>1,401</u> |
| Total Expenditures | <u>\$ 15,306</u> |
| Excess (deficiency) of Revenues over Expenditures | <u>\$ 29,082</u> |
| Net Change in Fund Balance | \$ 29,082 |
| Fund Balance at Beginning of Year | <u>\$ 344,108</u> |
| Fund Balance at End of Year | <u><u>\$ 373,190</u></u> |

Thirty-Sixth Judicial District Court
Judicial Expense Fund

Schedule of Compensation, Benefits, and Other Payments to Agency Head
For the Year Ended December 31, 2018

District Judge, Martha O'Neal

| <u>Purpose</u> | <u>Amount</u> |
|--|---------------|
| Salary | \$ - |
| Benefits - insurance | - |
| Benefits - retirement | - |
| Car allowance | - |
| Vehicle provided by government | - |
| Per diem | - |
| Reimbursements | - |
| Travel | - |
| Registration fees | - |
| Conference travel | - |
| Continuing professional education fees | - |
| Housing | - |
| Unvouchered expenses | - |
| Special meals | - |
| Other | - |