

36th Judicial District Court  
Judicial Expense Fund

Financial Report  
December 31, 2020

# Windham & Reed, L.L.C.

*Certified Public Accountants*

1620 North Pine Street  
DeRidder, LA 70634  
Tel: (337) 462-3211  
Fax: (337) 462-0640

John A. Windham, CPA  
Charles M. Reed, Jr., CPA

## 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, 2020, 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part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.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 and results of operations. 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 and the justice system funding schedule are 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

June 24, 2021

## BASIC FINANCIAL STATEMENTS

Thirty-Sixth Judicial District Court  
Judicial Expense Fund  
Balance Sheet  
December 31, 2020

ASSETS

Current Assets		
Checking	\$	52,812
CD		347,985
Accounts Receivable		<u>4,068</u>
Total Current Assets		<u>\$ 404,865</u>
Total Assets		<u><u>\$ 404,865</u></u>

LIABILITIES AND FUND BALANCE

Fund Balance		
Unassigned	\$	<u>404,865</u>
Total Fund Balance		<u>\$ 404,865</u>
Total Liabilities & Fund Balance		<u><u>\$ 404,865</u></u>

Thirty-Sixth Judicial District Court  
Judicial Expense Fund  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Twelve Months Ending December 31, 2020

	Year to Date
<u>Revenues</u>	
BPSO Traffic	\$ 12,965
BPSO Criminal	2,465
LA Supreme Court	2,383
Clerk of Court	15,404
Miscellaneous	730
Interest Income	<u>6,140</u>
 Total Revenues	 <u>\$ 40,087</u>
 <u>Expenditures</u>	
Dues	\$ 1,400
Legal & Accounting	800
Office Supplies	35,288
Professional Development	<u>1,110</u>
 Total Expenditures	 <u>\$ 38,598</u>
 Excess (deficiency) of Revenues over Expenditures	 <u>\$ 1,489</u>
 Net Change in Fund Balance	 \$ 1,489
 Fund Balance at Beginning of Year	 <u>\$ 403,376</u>
 Fund Balance at End of Year	 <u><u>\$ 404,865</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, 2020

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	-

There was no compensation, benefits or other payments to agency head.

Thirty-Sixth Judicial District Court  
Judicial Expense Fund

Justice System Funding Schedule  
For the Year Ended December 31, 2020

## Justice System Funding Schedule - Receiving Entity

### As Required by Act 87 of the 2020 Regular Legislative Session

Identifying Information	
<b>Entity Name</b>	36th Judicial District Court Judicial Expense Fund
<b>LLA Entity ID #</b> (This is the ID number assigned to the entity by the Legislative Auditor for identification purposes.)	7360
<b>Date that reporting period ended</b> (mm/dd/yyyy)	12/31/20

<b>Cash Basis Presentation</b>	<b>First Six Month Period Ended 06/30/20</b>	<b>Second Six Month Period Ended 12/31/20</b>
<i>Beauregard Parish Sheriff, Criminal Court Costs</i>	1,215	983
<i>Beauregard Parish Sheriff, Traffic Court Costs</i>	8,855	4,240
<i>Beauregard Parish Clerk of Court</i>	8,084	5,640
<b>Subtotal Receipts</b>	18,154	10,863
<b>Ending Balance of Amounts Assessed but Not Received</b> ( <i>only applies to those agencies that assess on behalf of themselves, such as courts</i> )	-	4,068