

36th Judicial District Court
Hearing Officer Account Fund
Financial Report
December 31, 2018

36th Judicial District Court
Hearing Officer Account
For the Twelve Months Ending December 31, 2018

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ACCOUNTANT'S COMPILATION REPORT

36th Judicial District Court
Hearing Officer Account 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, Hearing Officer Account 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, Hearing Officer Account 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part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical content.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, Hearing Officer Account 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
Hearing Officer Account
Balance Sheet
December 31, 2018

ASSETS

Current Assets

Cash Checking Account	\$	409,293
Certificate of Deposit		166,403
Accounts Receivable		<u>9,564</u>

Total Current Assets \$ 585,260

Total Assets \$ 585,260

LIABILITIES AND FUND BALANCE

Fund Balance

Unassigned	\$	<u>585,260</u>
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Total Fund Balance \$ 585,260

Total Liabilities & Fund Balance \$ 585,260

Thirty-Sixth Judicial District Court
Hearing Officer Account
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Twelve Months Ending December 31, 2018

	Year to Date
<u>Revenues</u>	
State of LA Fees	\$ 104,069
Class Fees	1,581
Interest Income	1,889
	1,889
 Total Revenues	 \$ 107,539
 <u>Expenditures</u>	
Bank Charges	\$ -
Capital Outlay	-
Class Costs	4,600
Contract Labor	25,000
Legal & Accounting	785
Office Supplies	-
	-
 Total Expenditures	 \$ 30,385
 Excess (deficiency) of Revenues over Expenditures	 \$ 77,154
 Net Change in Fund Balance	 \$ 77,154
 Fund Balance at Beginning of Year	 \$ 508,106
 Fund Balance at End of Year	 \$ 585,260

Thirty-Sixth Judicial District Court
Hearing Officer Account

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	-