

36th Judicial District Court  
Judicial Expense Fund  
Financial Report  
December 31, 2017

36th Judicial District Court  
Judicial Expense Fund  
For the Twelve Months Ending December 31, 2017

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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, 2017, 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 AICPA. 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.

Management has not implemented the financial reporting requirements of GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments that is required by accounting principles generally accepted in the United States of America. Management has not determined the amount by which this departure would affect its basic 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 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.

Accounting principles generally accepted in the United States of America require that the Schedule of Compensation, Benefits, and Other Payments to Agency Head on page 5, be presented to supplement the basic financial statements. Such information is presented for purposes 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 and 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 performed an audit, review, or compilation on the required supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the information.



Windham & Reed, CPA, LLC  
DeRidder, LA

June 26, 2018

## BASIC FINANCIAL STATEMENTS

Thirty-Sixth Judicial District Court  
Judicial Expense Fund  
Balance Sheet  
December 31, 2017

ASSETS

Current Assets		
Checking	\$	2,522
CD		338,747
Accounts Receivable		<u>2,840</u>
Total Current Assets	\$	<u>344,109</u>
Total Assets	\$	<u><u>344,109</u></u>

LIABILITIES AND FUND BALANCE

Fund Balance		
Unassigned	\$	<u>344,109</u>
Total Fund Balance	\$	<u>344,109</u>
Total Liabilities & Fund Balance	\$	<u><u>344,109</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, 2017

	Year to Date
<u>Revenues</u>	
BPSO Traffic	\$ 16,410
BPSO Criminal	3,505
Clerk of Court	19,215
Interest Income	<u>1,776</u>
 Total Revenues	 <u>\$ 40,906</u>
 <u>Expenditures</u>	
Advertising and Promotions	\$ 736
Capital Outlay	283,268
Contract Labor	1,131
Legal & Accounting	750
Office Supplies	4,858
Professional Development	1,270
Professional Fees	4,427
Repairs and Maintenance	1,207
Travel	<u>1,679</u>
 Total Expenditures	 <u>\$ 299,326</u>
 Excess (deficiency) of Revenues over Expenditures	 <u>\$ (258,420)</u>
 Net Change in Fund Balance	 \$ (258,420)
 Fund Balance at Beginning of Year	 <u>\$ 602,529</u>
 Fund Balance at End of Year	 <u><u>\$ 344,109</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, 2017

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	-