

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

*Compiled Component Unit Financial Statements
For the Year Ended December 31, 2025*

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
COLUMBIA, LOUISIANA

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Thirty-Seventh Judicial District
Judicial Expense Fund
Columbia, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Thirty-Seventh Judicial District Court, Judicial Expense Fund, a component unit of the Caldwell Parish Police Jury, which comprise of the Statement of Assets, Liabilities and Fund Balance – Cash Basis as of December 31, 2025, and the related Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis for the year then ended in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. 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. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Fund's assets, liabilities, fund equity, revenues and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Other Supplementary Information

The supplementary information listed on page 4, although not a part of the financial statements is required by Louisiana Revised Statute 24:513 to supplement the financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information, and, accordingly, do not express an opinion, conclusion, nor provided any form of assurance on such supplementary information.

David M. Hartt, CPA (APAC)

West Monroe, Louisiana
March 2, 2026

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE - CASH BASIS
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General Fund	Child Support Fund	Misdemeanor Probation Fund	FINS Fund	Total Governmental Funds
<u>ASSETS</u>					
Cash and Cash Equivalents	\$ 86,812	\$ 39,745	\$ 4,067	\$ 1,875	\$ 132,499
Due From Other Funds	-	-	-	-	-
 Total Assets	<u>\$ 86,812</u>	<u>\$ 39,745</u>	<u>\$ 4,067</u>	<u>\$ 1,875</u>	<u>\$ 132,499</u>
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities					
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	-	-	-	-	-
Fund Balances					
Restricted	-	-	-	1,875	1,875
Assigned	-	39,745	-	-	39,745
Unassigned	86,812	-	4,067	-	90,879
Total Fund Balances	<u>86,812</u>	<u>39,745</u>	<u>4,067</u>	<u>1,875</u>	<u>132,499</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 86,812</u>	<u>\$ 39,745</u>	<u>\$ 4,067</u>	<u>\$ 1,875</u>	<u>\$ 132,499</u>

See independent accountants' compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

<u>Revenues</u>	<u>General Fund</u>	<u>Child Support</u>	<u>Misdemeanor Probation Fund</u>	<u>FINS Fund</u>	<u>Total Governmental Funds</u>
State					
Intergovernmental Revenues	\$ -	\$ 29,939	\$ 16,020	\$ 37,772	\$ 83,731
Supreme Court Receipts	-	-	-	-	-
Local					
Caldwell Parish Sheriff	5,675	-	650	-	6,325
Caldwell Parish Clerk of Court	3,035	-	-	-	3,035
Caldwell Parish Probation	3,551	-	-	-	3,551
Interest on Investments	-	-	-	-	-
Inmates on Probation	-	-	-	-	-
Diversion Program	-	-	-	-	-
Miscellaneous	5,685	-	-	-	5,685
Drug Court Fees	-	-	-	-	-
Contributions	-	-	-	-	-
Total Revenues	17,946	29,939	16,670	37,772	102,327
<u>Expenditures</u>					
Judicial:					
Accounting Fees	1,100	3,906	-	-	5,006
Dues and Subscriptions	465	194	-	-	659
Miscellaneous	525	188	60	-	773
Insurance	-	8,452	-	-	8,452
Supplies	2,742	558	573	465	4,338
Forms-Printing	-	288	-	-	288
Payroll Expense	-	14,867	-	32,900	47,767
Professional Fees	700	-	-	-	700
Restitution of Funds	-	-	185	-	185
Telephone and Internet	-	-	-	2,072	2,072
Travel	2,995	-	-	1,021	4,016
Uncategorized Expenses	123	-	-	-	123
Transfer to:					
37th Judicial District Court Expense	-	-	4,043	-	4,043
Indigent Defender Board	-	-	1,500	-	1,500
Child Support Fund	-	-	-	-	-
Caldwell Parish District Attorney	-	-	150	-	150
Caldwell Parish Sheriff	-	-	2,695	-	2,695
Probation Officer Salary	-	-	6,738	-	6,738
Total Expenditures	8,650	28,453	15,944	36,458	89,505
<u>Excess (Deficiency) of Revenues</u>					
<u>Over Expenditures</u>	9,296	1,486	726	1,314	12,822
<u>Fund Balance at Beginning of Year</u>	77,516	38,259	3,341	561	119,677
<u>FUND BALANCE AT END OF YEAR</u>	\$ 86,812	\$ 39,745	\$ 4,067	\$ 1,875	\$ 132,499

See independent accountants' compilation report.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
CALDWELL PARISH

SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS TO
AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2025

Ashley Thomas
District Judge

Purpose:

Travel and Mileage Reimbursements

4,160

Total

\$ 4,160

37th Judicial District Court Judicial Expense Fund
Justice System Funding Schedule - Collecting/Disbursing Schedule

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Beginning Cash Balance	3,546	3,904
2. Collections:		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	8,315	7,705
k. Service Fees	-	-
l. Collection Fees	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collected	8,315	7,705
3. Deductions: Collections Retained by the 37th Judicial District Court Judicial Expense Fund		
I. Collection Fee for Collecting/Disbursing to Others Based on Percentage of Collection	-	-
II. Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	-	-
III. Other Amounts "Self-Disbursed" [Enter amounts on appropriate collection type lines]		
a. Civil Fees	-	-
b. Bond Fees	-	-
c. Cash Bonds	-	-
d. Asset Forfeiture/Sale	-	-
e. Pre-Trial Diversion Program Fees	-	-
f. Criminal Court Costs/Fees	-	-
g. Criminal Fines – Contempt	-	-
h. Criminal Fines – Other/Non-Contempt	-	-
i. Restitution	-	-
j. Probation/Parole/Supervision Fees	2,867	2,676
k. Service Fees	-	-
l. Collection Fees [excluding amounts reported in bullets I and II above]	-	-
m. Interest Earnings on Collected Balances	-	-
n. Other	-	-
Total Collections Retained by the 37th Judicial District Court Judicial Expense Fund	2,867	2,676
4. Deductions: Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits		
a. Collection/Processing Fees Paid to Third Party Entities	-	-
b. Civil Fee Refunds	-	-
c. Bond Refunds	-	-
d. Restitution Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	150	350
e. Other Disbursements to Individuals and Entities, Excluding Governments or a Nonprofit	-	150
Total Amounts Disbursed to Individuals and Entities, Excluding Governments and Nonprofits	150	500
5. Deductions: Total Disbursements to Other Governments & Nonprofits [See Disbursements to Other Governments & Nonprofits Form for Details]	4,940	4,493
6. Total Amounts Disbursed/Retained	7,957	7,669
7. Ending Cash Balance	3,904	3,904
8. Ending Balance of "Partial Payments" Collected but not Disbursed	-	-

37th Judicial District Court Judicial Expense Fund**Justice System Funding Schedule - Disbursements to Other Governments & Nonprofits Form**

Cash Basis Presentation

As Required by La. R.S. 24:515.2

5. Details of Disbursements To Other Governments & Nonprofits (Do not include amounts retained by your entity in this table.)

Agency Receiving Money	Disbursement Description [Fund, Program, etc.] (Optional)	Legal Authority to Disburse Money	Disbursement Type	Amount for	Amount for
				01/01/2025 - 06/30/2025	07/01/2025 - 12/31/2025
Caldwell Parish Sheriff		CCRP 895.1	j. Probation/Parole/Supervision Fees	4,940	4,493

37th Judicial District Court Judicial Expense Fund
Justice System Funding Schedule - Receiving Schedule

Cash Basis Presentation
 As Required by La. R.S. 24:515.2

		Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
1. Ending Balance of Amounts Assessed but Not Received:		-	-
2. Details of Receipts from Collecting/Disbursing Agency			
Agency Remitting Money	Remittance Type	Amount for 01/01/2025 - 06/30/2025	Amount for 07/01/2025 - 12/31/2025
Caldwell Parish Clerk of Court	a. Civil Fees	1,470	1,565
Caldwell Parish Sheriff	a. Civil Fees	4,837	4,388