

THIRTIETH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Financial Report

Year Ended December 31, 2024

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ACCOUNTANT'S COMPILATION REPORT

The Honorable C. Anthony Eaves
The Honorable Scott Westerchil
The Honorable Tony Bennett
Thirtieth Judicial District Court
Leesville, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the General Fund of the Thirtieth Judicial District Court Judicial Expense Fund (Expense Fund), a component unit of the Vernon Parish Police Jury, as of and for the year ended December 31, 2024, and related notes to the financial statements, which collectively comprise the 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 the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule on page 20 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 audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The Expense Fund has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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.

The justice system funding schedule on page 22 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This schedule was subject to our compilation engagement. We have not audited or reviewed the schedule and do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to the Thirtieth Judicial District Court Judicial Expense Fund.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Ville Platte, Louisiana
March 4, 2025

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Statement of Net Position
December 31, 2024

		<u>Governmental Activities</u>
	ASSETS	
Cash and interest-bearing deposits		\$ 974,449
Investments		48,437
Receivables		<u>22,624</u>
Total assets		<u>1,045,510</u>
	LIABILITIES	
Accounts and other payables		<u>-</u>
	NET POSITION	
Unrestricted		<u>1,045,510</u>
Total net position		<u>\$1,045,510</u>

See accompanying notes and accountant's compilation report.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

Statement of Activities For the Year Ended December 31, 2024

Activities	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position Governmental Activities
		Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	<u>\$ 20,990</u>	<u>\$ 33,248</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,258</u>
General revenues:					
Interest and investment earnings					<u>31,005</u>
Change in net position					<u>43,263</u>
Net position - beginning					<u>1,002,247</u>
Net position - ending					<u>\$1,045,510</u>

See accompanying notes and accountant's compilation report.

FUND FINANCIAL STATEMENTS (FFS)

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Balance Sheet
Governmental Fund - General Fund
December 31, 2024

ASSETS

Cash and interest-bearing deposits	\$ 974,449
Investments	48,437
Accounts receivable	1,245
Interest receivable	<u>21,379</u>
Total assets	<u>\$1,045,510</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts and other payables	\$ -
Fund balance:	
Unassigned	<u>1,045,510</u>
Total liabilities and fund balance	<u>\$1,045,510</u>

See accompanying notes and accountant's compilation report.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Governmental Fund - General Fund
For the Year Ended December 31, 2024

Revenues:	
Fees	\$ 33,248
Interest	<u>31,005</u>
Total revenues	<u>64,253</u>
Expenditures:	
Current -	
General government	
Salaries and benefits	9,571
Seminars	5,772
Dues	1,050
Professional fees	3,400
Miscellaneous	<u>1,197</u>
Total expenditures	<u>20,990</u>
Net changes in fund balances	43,263
Fund balance, beginning	<u>1,002,247</u>
Fund balance, ending	<u><u>\$1,045,510</u></u>

See accompanying notes and accountant's compilation report.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements

(1) Summary of Significant Accounting Policies

The Thirtieth Judicial District Court Judicial Expense Fund was created by the Louisiana State Legislature by adopting Act 75 (Louisiana R.S. 13:996.57) of the 1998 Session and effective January 1, 1998. Included in the provisions of this Act was the collection and allocation of fees to the Judicial Expense Fund to be collected by the Clerk of Court from every person filing any type of civil suit or proceeding who is not otherwise exempt by law from the payment of court costs. Also provided for was the collection of costs by the Sheriff from every defendant who is convicted in all criminal cases over which the Thirtieth Judicial District Court has jurisdiction. The Thirtieth Judicial District Court Judicial Expense Fund is administered by the three District judges that serve the Thirtieth Judicial District Court.

The accompanying financial statements of the Thirtieth Judicial District Court Judicial Expense Fund (hereinafter, "the Expense Fund") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsections of this note.

A. Financial Reporting Entity

The Expense Fund is a part of the operations of the district court system. Because the district court system is fiscally dependent on the Vernon Parish Police Jury for office space and courtrooms, the Expense Fund was determined to be a component unit of the Vernon Parish Police Jury, the financial reporting entity. The value of the office and courtroom space provided by the Police Jury has not been determined or recorded in these financial statements.

This report presents information only on the funds maintained by the Expense Fund and do not present information on the police jury, the general government services provided by the police jury, or any other governmental units that comprise the financial reporting entity.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The government-wide financial statements provide operational accountability information for the Expense Fund as an economic unit. The government-wide financial statements report on the Expense Fund's ability to maintain service levels and continue to meet its obligations as they come due. The statements include all governmental activities of the Expense Fund. Fiduciary funds are omitted from the government-wide financial statements. The Expense Fund has no fiduciary funds.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Expense Fund's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The accounts of the Expense Fund are organized on the basis of funds, each of which is considered to be an independent fiscal and accounting entity. The operations of each fund are accounted for within separate sets of self-balancing accounts, which comprise its assets, liabilities, fund balance/net position, revenues, expenditures/expenses, and transfers. The minimum number of funds is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the Expense Fund. The General Fund is always a major governmental fund. Other individual governmental and enterprise major funds are determined as funds whose revenues, expenditures/expenses, assets and deferred outflows of resources or liabilities and deferred inflows of resources are at least ten percent of the corresponding totals for all funds of that category or type (total governmental or total enterprise funds) and at least five percent of the corresponding total for all governmental and enterprise funds combined for funds designated as major at the discretion of the Expense Fund. Funds not classified as a major fund are aggregated and presented in a single column in the fund financial statements. The Expense Fund maintains one fund, which is categorized as a governmental fund. The fund used by the Expense Fund is described below.

Governmental Fund -

Governmental funds are those through which most governmental functions are financed. The acquisition, use, and balances of the Expense Fund's expendable financial resources and the related liabilities are accounted for through governmental funds.

General Fund

The General Fund is the general operating fund of the Expense Fund. It is used to account for all financial resources except those required to be accounted for in another fund.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The measurement focus determines the accounting and financial reporting treatment applied to a fund. The governmental activities within the government-wide statement of net position and statement of activities are presented using the economic resources measurement focus. The economic resources measurement focus meets the accounting objectives of determining net income, net position, and cash flows.

The fund financial statements use either the current financial resources measurement focus, or the economic resources measurement focus as appropriate. Governmental funds use the current financial resources measurement focus. This measurement focus is based upon the receipt and disbursement of current available financial resources rather than upon net income.

The accrual basis of accounting is used throughout the government-wide financial statements, conversely; the financial statements of the General Fund have been prepared in accordance with the modified accrual basis of accounting, whereby revenues are recognized when considered both measureable and available to finance expenditures of the current period. For this purpose, the Expense Fund considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. The Expense Fund accrues fees revenue based upon this concept. Interest on invested funds is recognized when earned.

Expenditures are generally recognized when the related fund liabilities are incurred and become payable in the current period. Proceeds of debt are reported as other financing sources, and principal and interest on long-term debt are recorded as expenditures when paid.

Since the fund level statements are presented using a different measurement focus and basis of accounting than the government-wide statements, a reconciliation is presented on the page following each fund level statement that summarizes the adjustments necessary to convert the fund level statements into the government-wide presentations.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits includes all demand accounts, savings accounts, and certificates of deposit of the Expense Fund.

Under state law, the Expense Fund may deposit funds within a fiscal agent bank organized under the laws of the state of Louisiana, the laws of any other state in the union, or the laws of the United States of America. The Expense Fund may invest in certificates and time deposits of state banks organized under Louisiana laws and national banks having principal offices in Louisiana.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Receivables

In the government-wide statements, receivables, including amounts due from other governments, consist of all revenues earned at year-end and not yet received. Major receivable balances include fees collected by the Vernon Parish Sheriff and the Vernon Parish Clerk of Court.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. The Expense Fund's accounting policies regarding capital assets are that these assets, with an initial cost of \$1,000 or more, are to be capitalized and depreciated over their estimated useful lives. Purchased or constructed capital assets are valued at historical cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Equipment	5 years
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Compensated Absences

Vested or accumulated vacation and sick leave are recorded on the Vernon Parish Policy Jury financial statements as benefits accrued to employees. No liability is recorded for compensated absences that relate to future service or that are contingent on a specific event that is outside the control of the employer and employees.

Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures of revenues, respectively. There were no deferred outflows of resources or deferred inflows of resources as of December 31, 2024.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position consists of net position with constraints placed on the use either by external groups, such as grantors, creditors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation. It is the Expense Fund's policy to use restricted net position prior to the use of unrestricted net position when both restricted and unrestricted net position are available for an expense which has been incurred.
- c. Unrestricted net position consists of all other assets, deferred outflows of resources, liabilities, and deferred inflows of resources that do not meet the definition of "restricted" or "net investment in capital assets."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily upon the extent to which the Expense Fund is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories and their purposes are:

- a. Nonspendable includes fund balance amounts that cannot be spent either because they are in nonspendable form or because of legal or contractual constraints requiring they remain intact.
- b. Restricted includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as grantors, donors, creditors, or amounts constrained due to constitutional provisions or enabling legislation.
- c. Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal legislative action of the Judges of the Thirtieth Judicial District Court and does not lapse at year end. A committed fund balance constraint can only be established, modified, or rescinded by formal action of the Judges.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

- d. Assigned includes fund balance amounts that are constrained by the Expense Fund's intent to be used for specific purposes, that are neither restricted nor committed. The assignment of fund balance is authorized by a formal decision of the Judges of the Thirtieth Judicial District Court.
- e. Unassigned includes fund balance amounts which have not been classified within the above-mentioned categories.

It is the Expense Fund's policy to use restricted amounts first when both restricted and unrestricted fund balance is available unless prohibited by legal or contractual provisions. Additionally, the Expense Fund uses committed, assigned, and lastly unassigned amounts of fund balance in that order when expenditures are made.

E. Revenue, Expenditures, Expenses

Revenues

The Expense Fund considers revenue to be susceptible to accrual in the governmental funds as it becomes measurable and available, as defined under the modified accrual basis of accounting. The Expense Fund generally defines the availability period for revenue recognition as received within the reporting period or within sixty (60) days after year end. The Expense Fund's major revenue source that meets this availability criterion is fees revenue.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by character and function. In the fund financial statements, expenditures are classified by character.

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the reporting period. These estimates include assessing the collectability of accounts receivable and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from those estimates.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Expense Fund may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Expense Fund may invest in direct obligations of the United States government, bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2024, the Expense Fund has cash and cash equivalents (book balances) totaling \$974,449 as follows:

Demand deposits	\$ 31,374
Certificates of deposit	<u>943,075</u>
Total	<u>\$ 974,449</u>

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Expense Fund's deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances), must be secured by federal deposits insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal times the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at December 31, 2024, are secured as follows:

Bank balances	<u>\$ 974,449</u>
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At December 31, 2024, the deposits are secured as follows:

Federal deposit insurance	281,374
Pledged securities	<u>693,075</u>

Total	<u>\$ 974,449</u>
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Deposits in the amount of \$693,075 were exposed to custodial credit risk. These deposits are uninsured and collateralized with securities held by the pledging institutions' trust department or agent, but not in the Expense Fund's name. The Expense Fund does not have a policy for custodial credit risk.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(3) Investments

The Expense Fund participates in Louisiana Asset Management Pool (LAMP). LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana. Only local governmental entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

Accounting standards require disclosure of credit risk, custodial credit risk, concentration of credit risk, interest rate risk, and foreign currency risk for all public entity investments.

LAMP is an investment pool that, to the extent practical, invest in a manner consistent with accounting standards. The following facts are relevant for investments pools:

- Credit risk: LAMP has a fund rating of AAAM issued by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: LAMP's pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments.
- Foreign currency risk: Not applicable.

The investment in LAMP totaling \$48,437 is stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares. LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Notes to Basic Financial Statements (Continued)

(4) Receivables

Receivables at December 31, 2024 consisted of the following:

Defendant fees	\$ 855
Suit fees	390
Interest	<u>21,379</u>
Totals	<u>\$ 22,624</u>

(5) Pension Plan

Employees of the Expense Fund participate in a pension plan operated by the Vernon Parish Police Jury. All disclosures relative to that plan can be found in the Police Jury's annual audit report.

(6) Compensation, Benefits and Other Payments to Judges

No amounts for compensation, benefits, and other payments were paid to Chief Judge C. Anthony Eaves from the Expense Fund for the year ended December 31, 2024.

(7) Risk Management

The Expense Fund is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Expense Fund covers all losses, claim settlements, and judgments from operating resources. Claims expenditures and liabilities are reported when it is probable that a loss has occurred, and the amount of that loss can be reasonably estimated. The Expense Fund does not have any insurance covered on its capital assets because it has been concluded that any physical damage can be adequately covered with excess cash reserves.

The Expense Fund was not involved in any litigation, nor did it have any asserted claims lodged against it. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

**REQUIRED SUPPLEMENTARY
INFORMATION**

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Budgetary Comparison Schedule
For the Year Ended December 31, 2024

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Fees	\$ 35,000	\$ 35,000	\$ 33,248	\$ (1,752)
Interest	<u>30,000</u>	<u>30,000</u>	<u>31,005</u>	<u>1,005</u>
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>64,253</u>	<u>(747)</u>
Expenditures:				
Current -				
General government:				
Salaries and benefits	10,000	10,000	9,571	429
Seminars	7,500	7,500	5,772	1,728
Dues and subscriptions	1,000	1,000	1,050	(50)
Professional fees	3,500	3,500	3,400	100
Miscellaneous	<u>1,150</u>	<u>1,150</u>	<u>1,197</u>	<u>(47)</u>
Total expenditures	<u>23,150</u>	<u>23,150</u>	<u>20,990</u>	<u>2,160</u>
Net change in fund balance	41,850	41,850	43,263	1,413
Fund balance, beginning	<u>1,002,247</u>	<u>1,002,247</u>	<u>1,002,247</u>	<u>-</u>
Fund balance, ending	<u><u>\$1,044,097</u></u>	<u><u>\$1,044,097</u></u>	<u><u>\$1,045,510</u></u>	<u><u>\$ 1,413</u></u>

See accompanying notes and accountant's compilation report.

OTHER SUPPLEMENTARY INFORMATION

THIRTIETH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND
Vernon Parish, Louisiana

Justice System Funding Schedule - Receiving Entity
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
For the Year Ended December 31, 2024

	First Six Month Period Ended <u>June 30, 2024</u>	Second Six Month Period Ended <u>December 31, 2024</u>
Receipts From:		
Vernon Parish Clerk of Court - Criminal Court Costs/Fees	\$ 10,270	\$ 9,135
Vernon Parish Sheriff - Criminal Court Costs/Fees	<u>6,585</u>	<u>7,718</u>
Total Receipts	<u>\$ 16,855</u>	<u>\$ 16,853</u>