



**BRYSON**  
ACCOUNTING  
& TAX SERVICE  
LIMITED LIABILITY COMPANY

515 West Convent St. Lafayette, LA 70501 (337) 233-4210

Baton Rouge, LA | Shreveport, LA | Covington, LA | Metairie, LA | New Orleans, LA | Austin, TX | Houston, TX

WWW.BRYSONLAWFIRM.COM

March 30, 2023

To the Board of Trustees of

Lafayette Parish Law Library Commission

Lafayette, LA

I have compiled the accompanying statement of net assets of Lafayette Parish Law Library Commission as of December 31, 2022, and the related statement of revenues, expenses, and changes in fund balance - net assets for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am independent with respect to Lafayette Parish Law Library Commission.

Sincerely,

*Bryson Accounting & Tax Services, LLC.*

Bryson Accounting & Tax Services LLC

Lafayette Parish Law Library Commission (Entity Name)

Lafayette, Louisiana (City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

(Date) March 30, 2023

Ms. Gayle Fransen  
Engagement Manager  
Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70802

Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended December 31, 2022 (entity's year-end). The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,

  
\_\_\_\_\_  
Officer's Signature

Pamela Landaiche  
\_\_\_\_\_  
Officer's Name

Enclosures

**PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS**

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor -  
Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

**Affidavit and Revenue Certification**

Lafayette Parish Law Library Commission \_\_\_\_\_ ENTITY NAME  
\_\_\_\_\_ Lafayette, Parish  
\_\_\_\_\_ Lafayette, Louisiana (City), State

**ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)**

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Pam Landaiche (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Lafayette Parish Law Library Commission (enter entity name) as of December 31, 2022 (entity's year-end), and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

**(Complete if applicable)**

In addition, Pam Landaiche, (officer name), who, duly sworn, deposes and says that Lafayette Parish Law Library Commission (entity name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2022, and accordingly, is not required to have an audit for the previously mentioned year.

Pam Landaiche  
Officer's Signature

Sworn to and subscribed before me this 30 day of March, 2023.

Marilyn Lopez  
NOTARY PUBLIC SIGNATURE & SEAL  
MARILYN LOPEZ #41734

**For Office Use Only**  
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.  
Release Date 04-12-2023

**Please Complete This Section**  
Officer's Name Pam Landaiche  
Officer's Title Executive Director  
Address P.O. Box 2194  
City, Zip Lafayette, LA 70502  
Ph: Cell/Land 337-237-4700  
E-mail \_\_\_\_\_

Lafayette Parish Law Library Commission

(Agency Name)

Statement of Cash Receipts and Disbursements

For the Year Ended December 31, 2022

(Year-End)

	General Fund	Other Fund	Total
<b>RECEIPTS (Provide Brief Description):</b>			
1. Court Costs, Fees and Reimbursements	\$ 51,480	\$	\$ 51,480
2.			
3.			
4.			
5.			
6. <b>Total receipts</b> (add lines 1 - 5)	\$ 44,321	\$	\$ 44,321
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7. Adjustment to cash balance	\$	\$	\$
8. Depreciation Expense			
9. Meals	67		67
10. Professional Fees	300		300
11. Rent & reimbursements for shared office	18,000		18,000
12. Subscriptions and updates	59,128		59,128
13. <b>Total Disbursements</b> (add lines 7 - 12)	\$ 77,495	\$	\$ 77,495
14. Change in fund balance ( Lines 6 minus 13)	\$ (26,015)	\$	\$ (26,015)
15. Fund Balance at beginning of year	\$ 50,523	\$	\$ 50,523
16. Fund balance (deficit) at end of year (Add lines 14-15)			
--This amount also goes on line 12, Statement B	\$ 24,508	\$	\$ 24,508

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Lafayette Parish Law Library Commission

(Agency Name)

**Balance Sheet, on December 31, 2022**

(Year-End)

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS</b> (balances at year-end) -Give brief description:			
1. Cash and cash equivalents on hand	\$ 24,508	\$	\$ 24,508
2. Investments {fair value} on hand			
3. Office furnishings {Cost of desks, etc}			
4. Equipment {Cost of fax machine, etc}		5,052	5,052
5. Other {brief description} Accumulated Depreciation		(5,052)	(5,052)
<b>6. Total Assets</b> {add lines 1 - 5}	<b>\$ 24,508</b>		<b>\$ 24,508</b>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities {give brief description}:			
8. Accounts Payable	\$	\$ -	\$
9.			
10.			
<b>11. Total Liabilities</b> (add lines 7 - 10)			
12. Fund balance {amount from Line 16 on Statement A}	24,508		24,508
13. Other			
<b>14. Total Liabilities and Fund Balance</b> {add lines 11 - 13}	<b>\$ 24,508</b>	<b>\$</b>	<b>\$ 24,508</b>

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Lafayette Parish Law Library

(Agency Name)

**Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Required Form - Please Submit Completed Form Per Attached Instructions)**

For the Year Ended December 31, 2022 (Year-End)

**Agency Head Name and Title:** Hon Marilyn C. Castle, Lafayette Law Library Commission Head Officer

Purpose	Dollar Amount
1. Salary	1. 0
2. Benefits-insurance	2. 0
3. Benefits-retirement	3. 0
4. Benefits-other (describe)	4. 0
5. Benefits-other (describe)	5. 0
6. Benefits-other (describe)	6. 0
7. Car allowance	7. 0
8. Vehicle provided by government (if reported on your W-2)	8. 0
9. Per diem	9. 0
10. Reimbursements	10. 0
11. Travel	11. 0
12. Registration fees	12. 0
13. Conference travel	13. 0
14. Housing	14. 0
15. Unvouchered expenses (example: travel advances, etc.)	15. 0
16. Special meals	16. 0
17. Other	17. 0
18. TOTAL (enter total of line 1-17)	18. 0

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

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**Lafayette Parish Law Library Commission**  
**Statement of Revenues, Expenses, and Changes in Fund Balance - Net Assets**  
**For the Year Ended December 31, 2022**

	General Fund	Other Fund	Total
<b>Revenue:</b>			
Court costs, fees and reimbursements	\$ 51,480	\$ -	\$ 51,480
<b>Expenses:</b>			
Adjustment to cash balance	\$ -	\$ -	\$ -
Depreciation Expense	-	-	-
Meals	67	-	67
Professional Fees	300	-	300
Rent & reimbursements for shared office	18,000	-	18,000
Subscriptions and updates	59,128	-	59,128
	77,495	-	77,495
Increase in Fund Balance - Net Assets	(26,015)	-	(26,015)
Fund Balance - Net Assets at beginning of year	50,523	-	50,523
Fund Balance - Net Assets at beginning of year - restated	50,523	-	50,523
Fund Balance - Net Assets at end of year	\$ 24,508	\$ -	\$ 24,508

**Lafayette Parish Law Library Commission**  
**Statement of Net Assets**  
**December 31, 2022**

	General Fund	Other Fund	Total
<b><u>Assets:</u></b>			
Cash and cash equivalents on hand	\$ 24,508		\$ 24,508
Equipment (cost of computers, copier, (and security system)		5,052	5,052
Less accumulated depreciation		(5,052)	(5,052)
<b>Total Assets</b>	<b>\$ 24,508</b>	<b>\$ -</b>	<b>\$ 24,508</b>
<b><u>Liabilities and Fund Balance - Net Assets:</u></b>			
Accounts payable	\$ -	\$ -	\$ -
<b>Fund balance - Unrestricted Net Assets</b>	<b>\$ 24,508</b>		<b>\$ 24,508</b>
<b>Total Fund Balances</b>	<b>\$ 24,508</b>		<b>\$ 24,508</b>