

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021

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INDEPENDENT AUDITOR'S REPORT

The Honorable Judges of the
 Louisiana Twenty-seventh Judicial District
 Judicial Expense Fund
 Opelousas, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund, as of December 31, 2021, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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 the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

The Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana
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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules on pages 23-27 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana
Page 3

Management has omitted 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 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 context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The supplementary information on pages 29-52 are presented for purposes of additional analysis and are not a required part of the basic financial statements. This schedule is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2022, on our consideration of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Judicial Expense Fund's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 27, 2022 on the results of our statewide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's statewide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



Opelousas, Louisiana
June 27, 2022

BASIC FINANCIAL STATEMENTS

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund's basic financial statements comprise the following three components:

Government-wide financial statements - provide readers with a broad overview of the Judicial Expense Fund's finances in a manner similar to a private sector business.

Fund financial statements - provide readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the Judicial Expense Fund's near-term financial needs.

Notes to basic financial statements - provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
 <u>ASSETS</u>	
Cash and cash equivalents	\$ 411,871
Investments, at cost	1,068,096
Accrued interest receivable	1,787
Due from other governmental units	843,884
Utility deposit	20
Capital assets, net	245,153
<u>Total assets</u>	<u>2,570,811</u>
 <u>LIABILITIES</u>	
Accounts payable	21,985
Payroll taxes payable	5,840
<u>Total liabilities</u>	<u>27,825</u>
 <u>NET POSITION</u>	
Net investment in capital assets	245,153
Restricted for grant	944,773
Unrestricted	1,353,060
<u>Total net position</u>	<u>2,542,986</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expenses)
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	Revenues Change in Net Position <u>Governmental Activities</u>
<u>Governmental Activities</u>					
District Court	\$ 590,686	\$ 12,090	\$ 556,510	\$ 29,653	\$ 7,567
Hearing Officer	258,435	-	207,999	-	(50,436)
Drug Court	382,698	44,593	344,012	-	5,907
Law Library	<u>16,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,022)</u>
<u>Total governmental activities</u>	<u>1,247,841</u>	<u>56,683</u>	<u>1,108,521</u>	<u>29,653</u>	<u>(52,984)</u>
General Revenues					
Interest					7,302
Intergovernmental - racino income					<u>51,300</u>
<u>Total general revenues</u>					<u>58,602</u>
Change in net position					5,618
Net position – January 1, 2021					<u>2,537,368</u>
Net position – December 31, 2021					<u>2,542,986</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>LAW LIBRARY FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>						
Cash and cash equivalents	\$ 139,015	\$ 40,532	\$ 107,766	\$ 6,368	\$ 118,190	\$ 411,871
Investments, at cost	431,059	603,255	-	-	33,782	1,068,096
Accrued interest receivable	81	-	-	-	-	81
Due from other governmental units	25,023	17,774	30,766	-	9,369	82,932
Utility deposit	-	20	-	-	-	20
	<u>595,178</u>	<u>661,581</u>	<u>138,532</u>	<u>6,368</u>	<u>161,341</u>	<u>1,563,000</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ 5,130	\$ 3,349	\$ 7,381	\$ 4,320	\$ 1,805	\$ 21,985
Payroll taxes payable	1,694	-	3,216	-	930	5,840
<u>Total liabilities</u>	<u>6,824</u>	<u>3,349</u>	<u>10,597</u>	<u>4,320</u>	<u>2,735</u>	<u>27,825</u>
<u>FUND BALANCES</u>						
Restricted	-	658,232	127,935	-	158,606	944,773
Committed	-	-	-	2,048	-	2,048
Unassigned	588,354	-	-	-	-	588,354
<u>Total fund balances</u>	<u>588,354</u>	<u>658,232</u>	<u>127,935</u>	<u>2,048</u>	<u>158,606</u>	<u>1,535,175</u>
<u>Total liabilities and fund balances</u>	<u>595,178</u>	<u>661,581</u>	<u>138,532</u>	<u>6,368</u>	<u>161,341</u>	<u>1,563,000</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021

Total fund balances for governmental funds at December 31, 2021		\$ 1,535,175
Cost of capital assets at December 31, 2021	\$ 775,315	
Less: Accumulated depreciation as of December 31, 2021	<u>(530,162)</u>	245,153
Certain revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. However, the revenues are included on the accrual basis used in the government-wide statements.		760,952
Additional accrued interest receivable on accrual basis		<u>1,706</u>
Net position at December 31, 2021		<u><u>2,542,986</u></u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	GENERAL FUND	HEARING OFFICER FUND	ADULT DRUG COURT FUND	LAW LIBRARY FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>REVENUES</u>						
Intergovernmental						
Court cost collections from						
Clerk of Court	\$ 31,444	\$ -	\$ -	\$ -	\$ -	\$ 31,444
Sheriff's Department	145,525	-	-	-	-	145,525
Parish Government expense reimbursement	107,080	-	-	-	-	107,080
Grant from Louisiana Children's Cabinet	40,860	-	-	-	-	40,860
Racino revenue	51,300	-	-	-	-	51,300
Federal grants	-	-	70,379	-	85,692	156,071
State grants	29,653	207,999	241,883	-	14,796	494,331
Job readiness income	-	-	31,750	-	-	31,750
Charges for services						
Indigent Fund collections						
Transcripts	-	-	-	-	6,203	6,203
Pro Bono revenue	-	-	-	-	5,887	5,887
Adult Drug/Sobriety Court Fund collections						
Urine analysis fees	-	-	34,747	-	9,846	44,593
Interest income	3,972	3,054	-	5	269	7,300
<u>Total revenues</u>	<u>409,834</u>	<u>211,053</u>	<u>378,759</u>	<u>5</u>	<u>122,693</u>	<u>1,122,344</u>

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

<u>EXPENDITURES</u>	<u>GENERAL</u> <u>FUND</u>	<u>HEARING</u> <u>OFFICER</u> <u>FUND</u>	<u>ADULT</u> <u>DRUG COURT</u> <u>FUND</u>	<u>LAW LIBRARY</u> <u>FUND</u>	<u>OTHER</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
Judicial						
Current operating						
Insurance	\$ 17,958	\$ -	\$ 4,806	\$ -	\$ -	\$ 22,764
Office supplies	37,647	6,929	19,976	-	459	65,011
Transcripts	30,398	-	-	-	1,445	31,843
Minute clerks	-	21,600	-	-	-	21,600
Law material	22,178	-	-	16,022	-	38,200
Pro Bono fees	-	-	-	-	2,500	2,500
Professional services	32,431	129,217	9,245	-	-	170,893
Miscellaneous	7,680	67	-	-	-	7,747
Wages	141,808	89,690	232,668	-	71,174	535,340
Travel	-	4,546	-	-	-	4,546
Payroll taxes	10,839	-	18,081	-	5,541	34,461
Seminars	1,637	75	-	-	-	1,712
Telephone	9,001	610	1,603	-	-	11,214
Equipment maintenance	-	-	713	-	544	1,257
Dues and subscriptions	4,621	785	-	-	-	5,406
FINS expense	47,180	-	-	-	-	47,180

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>LAW LIBRARY FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>EXPENDITURES - (CONTINUED)</u>						
Utilities	\$ -	\$ -	\$ 6,203	\$ -	\$ -	\$ 6,203
Rent	-	-	15,600	-	-	15,600
Treatment expense	-	-	9,600	-	17,992	27,592
Drug testing expense	-	-	59,026	-	-	59,026
Leases	8,406	1,326	1,856	-	-	11,588
Computer services	61,697	1,443	-	-	-	63,140
Contract labor	-	-	750	-	100	850
Capital outlay	18,384	-	3,124	-	-	21,508
<u>Total expenditures</u>	<u>451,865</u>	<u>256,288</u>	<u>383,251</u>	<u>16,022</u>	<u>99,755</u>	<u>1,207,181</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(42,031)</u>	<u>(45,235)</u>	<u>(4,492)</u>	<u>(16,017)</u>	<u>22,938</u>	<u>(84,837)</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers in (out)	<u>(2,386)</u>	<u>(13,277)</u>	<u>(13,301)</u>	<u>15,276</u>	<u>13,688</u>	<u>-</u>
<u>Total other financing sources (uses)</u>	<u>(2,386)</u>	<u>(13,277)</u>	<u>(13,301)</u>	<u>15,276</u>	<u>13,688</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	<u>(44,417)</u>	<u>(58,512)</u>	<u>(17,793)</u>	<u>(741)</u>	<u>36,626</u>	<u>(84,837)</u>
<u>FUND BALANCES, beginning of year</u>	<u>632,771</u>	<u>716,744</u>	<u>145,728</u>	<u>2,789</u>	<u>121,980</u>	<u>1,620,012</u>
<u>FUND BALANCES, end of year</u>	<u>588,354</u>	<u>658,232</u>	<u>127,935</u>	<u>2,048</u>	<u>158,606</u>	<u>1,535,175</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Total net change in fund balances for the year ended December 31, 2021 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (84,837)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 21,508	
Depreciation expense for year ended December 31, 2021	<u>(62,168)</u>	(40,660)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		131,113
Difference between accrued interest receivable on modified accrual basis versus accrual basis		<u>2</u>
<u>Total changes in net position for the year ended</u> <u>December 31, 2021 per Statement of Activities</u>		<u><u>5,618</u></u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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 subsection of this note.

A. FINANCIAL REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of another entity for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Governmental Accounting Standards Board Statement No. 14 also states that a special purpose government is fiscally independent if it has the ability to complete certain essential fiscal events without substantive approval by a primary government. A special purpose government is fiscally independent if it has the authority to do all three of the following:

- a. Determine its budget without another government having the authority to approve and modify that budget.
- b. Levy taxes or set rates or charges without approval by another government.
- c. Issue bonded debt without approval by another government.

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund was created by state statute individually and is governed by the four independently elected district judges. The Judicial Expense Fund is a special purpose government which is fiscally independent and therefore is not a component unit of any other governmental unit, including the parish government. The Judicial Expense Fund is fiscally independent because,

- a. The judges determine the budget for the Judicial Expense Fund and no other government has the authority to approve and/or modify the budget.
- b. The judges determine the amount of court costs to be levied in civil and criminal cases.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. FINANCIAL REPORTING ENTITY (Continued)

- c. The state statute which created the Judicial Expense Fund cite the type of expenditures which can be made out of the Fund and the judges determine these expenditures.

B. BASIS OF PRESENTATION

Government-wide Financial Statements (GWFS). The Statement of Net Position and the Statement of Activities display information on all of the nonfiduciary activities of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund. They include the funds of the reporting entity, which is considered to be a governmental activity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

The Statement of Activities demonstrates the degree in which the direct expenses of a given function or segment are offset by program revenues. 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 operation 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. Fund financial statements of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements report detailed information about the Louisiana Twenty-seventh Judicial District Judicial Expense Fund. As a general rule, interfund eliminations are not made in the fund financial statements.

The various funds of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are classified as governmental funds or fiduciary funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Judicial District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise funds are at least ten percent of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise funds are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund reports the following major governmental funds:

The General Fund is the general operating fund of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund. It accounts for all financial resources, except those required to be accounted for in other funds.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

The Hearing Officer Fund accounts for revenues and expenditures for the enforcement of child support services.

The Adult Drug Court Fund accounts for revenues and expenditures for the treatment and supervision of drug offenders as an alternative to a prison sentence.

The Law Library Fund accounts for the Law Library which is utilized and supported by the Hearing Officer and the Judicial Expense Fund.

Additionally, the Louisiana Twenty-seventh District Judicial Expense Fund reports the following fund type.

Governmental Funds

Special Revenue Funds. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for a specified purpose.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transaction are recognized when the exchange takes place.

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Revenues

Revenues consist primarily of court costs, grants, entitlements, or shared revenues.

Expenditures

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies, if any, are not recorded as assets at the close of the year, unless material. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. ENCUMBRANCES

The Louisiana Twenty-seventh Judicial District Judicial Expense Fund does not employ the encumbrance system of accounting.

E. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

F. CASH AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the Judicial Expense Fund may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are stated at cost or amortized cost, which approximates fair value.

G. RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (non-current portion) are reported as "advances from and to other funds". Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. RECEIVABLES AND PAYABLES (Continued)

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include amounts due from the Clerk of Court, the Sheriff's Department, the St. Landry Parish Government Racino Fund, and other governmental units.

Receivables are included in the fund financial statements if they are both measurable and available. Revenues are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

H. CAPITAL ASSETS

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable. Donated assets are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated 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:

Other structures and improvements	10-20 years
Equipment and furniture	5-20 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as facilities acquisition and construction expenditures of the governmental fund upon acquisition. The Louisiana Twenty-seventh Judicial District Judicial Expense Fund does not have public domain or infrastructure outlays. Interest costs on fixed assets have not been incurred. Capital assets consist of acquisitions since 1987 for the Parish Law Library and equipment. Prior to 1987, the cost of the Parish Law Library was accounted for on the books of the St. Landry Parish Government.

I. COMPENSATED ABSENCES

The Judicial Expense Fund does not provide its employees with accumulated vacation or sick leave.

J. RETIREMENT

The Judicial Expense Fund's employees contribute to the Social Security System.

K. BUDGETS AND BUDGETARY ACCOUNTING

The Louisiana Twenty-seventh Judicial District adopted budgets for its General Fund and Special Revenue Funds as required by state law. The budgetary practices included public notice of the proposed budgets, public inspection of the proposed budgets, and a public hearing on the budgets prior to adoption.

Any amendments involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the four judges of the Louisiana Twenty-seventh Judicial District. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

The General and Special Revenue Funds' budgets were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund and Special Revenue Funds presented in the accompanying financial statements are in the original adopted budget and subsequently adopted amendments.

L. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position 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 balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned and, unassigned.

1. Restricted – Reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
2. Committed – Consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the Judges – the government's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the Judges remove the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
3. Assigned – Reflects the amounts constrained by the District's "intent" to be used for specific purposes but are neither restricted nor committed. The Judges have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
4. Unassigned – This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS (Continued)

The Judicial Expense Fund considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Judicial Expense Fund would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

M. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Judicial Expense Fund does not provide any post-employment benefits to retirees and therefore is not required to report under GASB Statement No. 75, Accounting and Financial Reporting by Employers for Post-employment Benefits Other Than Pensions.

2. CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and savings accounts. At December 31, 2021, the carrying amount of the cash was \$411,871 and the carrying amounts of investments, which consisted of certificates of deposit was \$1,068,096.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the Judicial Expense Fund's deposits may not be recovered or will not be able to recover the collateral securities that are in the possession of an outside party. These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting balances) must be secured by federal deposit 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 the amount on deposit with the fiscal agent bank. These securities are held in the name of the Judicial Expense Fund or the pledging fiscal agent bank by a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the Judicial Expense Fund had \$1,497,984 in bank deposits, \$1,289,816 of the bank deposits was covered by FDIC insurance, and \$208,168 was exposed to custodial credit risk. Deposits exposed to custodial credit risk are collateralized with securities held by the pledging institutions' trust department or agent, but not in the Judicial Expense Fund's name. The Judicial Expense Fund does not have a policy for custodial credit risk.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest bearing and non-interest bearing).

3. INTERFUND RECEIVABLES AND PAYABLE

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements. There are no interfund receivables or payables at December 31, 2021.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

4. TRANSFERS IN AND OUT

	Transfers In	Transfers Out
General Fund	\$ 6,279	\$ 8,665
Special Revenue Fund:		
Hearing Officer Fund	-	13,277
Law Library Fund	15,276	-
Family Preservation Fund	13,694	-
Adult Drug Court	393	13,694
Sobriety Court Fund	-	6
	35,642	35,642

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in one fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

5. CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2021, for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are as follows:

	Balance 1/1/2021	Additions	Deductions	Balance 12/31/2021
Governmental Activities				
Other structures and improvements	\$ 88,006	\$ -	\$ -	\$ 88,006
Equipment and furniture	667,113	21,508	1,312	687,309
<u>Total at historical cost</u>	755,119	21,508	1,312	775,315
Accumulated depreciation				
Other structures and improvements	(86,879)	(3,610)	-	(90,489)
Equipment and furniture	(382,427)	(58,558)	(1,312)	(439,673)
<u>Total accumulated depreciation</u>	(469,306)	(62,168)	(1,312)	(530,162)
Governmental Activities				
Capital assets, net	285,813	(40,660)	-	245,153

6. COMPENSATION

The judges do not receive compensation from the Louisiana Twenty-seventh Judicial District Judicial Expense Fund.

7. LEASE COMMITMENTS

In 2016, the Judicial Expense Fund entered into an operating lease for a Xerox copy machine. The lease is for a period of 60 months and requires monthly payments of \$211.

In 2017, the Judicial Expense Fund entered into an operating lease for a Xerox copy machine. The lease is for a period of 60 months and requires monthly payments of \$53.

In 2018, the Judicial Expense Fund entered into an operating lease for a Digitech copy machine. The lease is for a period of 48 months and requires monthly payments of \$167.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

7. LEASE COMMITMENTS (Continued)

In 2020, the Judicial Expense Fund entered into three operating leases for one Digitech copy machine and two Xerox copy machines. The Digitech lease is for a period of 48 months and requires monthly payments of \$67. The first Xerox lease is for a period of 56 months and requires monthly payments of \$77. The second Xerox lease is for a period of 60 months and requires monthly payments of \$163.

In 2021, the Judicial Expense Fund entered into an operating lease for a Xerox copy machine. The lease is for a period of 60 months and requires monthly payments of \$174.

In 2017, the Adult Drug Court Fund entered into an operating lease for a Canon copy machine. The lease is for a period of 60 months and requires monthly payments of \$155.

In 2019, the Hearing Officer Fund entered into an operating lease for a Kyocera copy machine. The lease is for a period of 48 months and requires monthly payments of \$121.

Commitments under operating lease arrangements for copy machines provide for future minimum rental payments as follows:

2022	\$ 9,111
2023	6,207
2024	5,718
2025	2,246
2025	<u>871</u>
<u>Total</u>	<u><u>24,153</u></u>

Lease expenditures incurred for the year ended December 31, 2021 were \$ 11,588.

8. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 27, 2022, which is the date the financial statements were available to be issued. As of June 27, 2022, there were no subsequent events noted.

9. NEW ACCOUNTING PRONOUCEMENTS

On May 28, 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers. The standard's core principle is that a company will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods or services. This standard also includes expanded disclosure requirements that result in providing users of financial statements with comprehensive information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers. The standard will be effective for governmental entities for fiscal years beginning after December 31, 2021. Early adoption is permitted. The District is currently evaluating this new standard and the impact it will have on the financial statements.

On February 25, 2016, the FASB issued ASU 2016-02, Leases (Topic 842), which requires lessees to recognize a liability associated with obligations to make payments under the terms of the arrangement in addition to a right-of-use asset representing the lessee's right to use or control the use of a given asset assumed under the lease. The standard will be effective for governmental entities for fiscal years beginning after December 31, 2021. Early adoption is permitted. The District is currently evaluating this new standard and the impact it will have on the financial statements.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2021

10. UNCERTAINTIES

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (COVID-19) as a pandemic. This matter may negatively impact the results of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's operations and financial position, but the related financial impact cannot be reasonably estimated at this time.

11. FUND BALANCE CONSTRAINTS

The constraints on fund balance as listed in aggregate in the Statement of Revenues, Expenditures, and Changes in Fund Balances are detailed according to balance classification and fund.

	<u>General Fund</u>	<u>Hearing Officer Fund</u>	<u>Adult Drug Court Fund</u>	<u>Law Library Fund</u>	<u>Other Governmental Funds</u>
Fund Balances:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	658,232	127,935	-	158,606
Committed - Law Library	-	-	-	2,048	-
Assigned	-	-	-	-	-
Unassigned	<u>588,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total fund balances</u>	<u>588,354</u>	<u>658,232</u>	<u>127,935</u>	<u>2,048</u>	<u>158,606</u>

12. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2021, consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Parish Government	\$ 762,952	\$ -	\$ 762,952
Parish Government - Racino	12,046	-	12,046
St Landry Parish Sheriff	10,977	-	10,977
Louisiana Supreme Court	-	40,135	40,135
Louisiana Department of Social Services	<u>-</u>	<u>17,774</u>	<u>17,774</u>
<u>Totals</u>	<u>785,975</u>	<u>57,909</u>	<u>843,884</u>

REQUIRED SUPPLEMENTARY INFORMATION

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$ 30,000	\$ 30,000	\$ 31,444	\$ 1,444
Sheriff's Department	100,000	142,500	145,525	3,025
Parish Government	158,200	107,430	107,080	(350)
Grant from Louisiana Children's				
Cabinet	40,000	40,860	40,860	-
CARES grant	-	29,653	29,653	-
Racino revenue	40,000	47,250	51,300	4,050
Interest income	1,500	2,307	3,972	1,665
<u>Total revenues</u>	<u>369,700</u>	<u>400,000</u>	<u>409,834</u>	<u>9,834</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Insurance	17,675	17,958	17,958	-
Office supplies	20,000	30,700	37,647	(6,947)
Lease	9,500	9,500	8,406	1,094
Transcripts	43,000	24,000	30,398	(6,398)
Law material	18,000	22,600	22,178	422
Professional services	30,000	32,000	32,431	(431)
Miscellaneous	2,500	208	7,680	(7,472)
Wages	147,000	141,808	141,808	-
Payroll taxes	11,250	10,830	10,839	(9)
Seminars	2,500	1,355	1,637	(282)
Telephone	7,500	8,400	9,001	(601)
Dues and subscriptions	2,000	2,300	4,621	(2,321)
Judges advances	12,000	12,000	-	12,000
Judges travel	1,000	748	-	748

Continued on next page.
See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET</u>			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<u>EXPENDITURES - (CONTINUED)</u>				
Computer services	\$ 50,000	\$ 60,000	\$ 61,697	\$ (1,697)
FINS expense	45,000	47,500	47,180	320
Capital outlay	15,000	16,816	18,384	(1,568)
<u>Total expenditures</u>	<u>433,925</u>	<u>438,723</u>	<u>451,865</u>	<u>(13,142)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(64,225)</u>	<u>(38,723)</u>	<u>(42,031)</u>	<u>(3,308)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	6,279	6,279
Transfers out	-	(8,277)	(8,665)	(388)
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>(8,277)</u>	<u>(2,386)</u>	<u>5,891</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(64,225)</u>	<u>(47,000)</u>	<u>(44,417)</u>	<u>2,583</u>
<u>FUND BALANCE</u> , beginning of year			<u>632,771</u>	
<u>FUND BALANCE</u> , end of year			<u>588,354</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
HEARING OFFICER FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
State grants	\$ 236,000	\$ 205,000	\$ 207,999	\$ 2,999
Interest income	1,500	3,000	3,054	54
<u>Total revenues</u>	<u>237,500</u>	<u>208,000</u>	<u>211,053</u>	<u>3,053</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Office supplies	7,000	6,437	6,929	(492)
Minute clerks	21,600	21,600	21,600	-
Wages	89,500	89,700	89,690	10
Seminars	1,250	75	75	-
Telephone	500	550	610	(60)
Dues and subscriptions	850	950	785	165
Professional services	110,000	132,910	129,217	3,693
Travel	5,000	3,825	4,546	(721)
Lease	1,446	1,446	1,326	120
Computer services	-	900	1,443	(543)
Miscellaneous	-	-	67	(67)
<u>Total expenditures</u>	<u>237,146</u>	<u>258,393</u>	<u>256,288</u>	<u>2,105</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>354</u>	<u>(50,393)</u>	<u>(45,235)</u>	<u>5,158</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(11,000)</u>	<u>(8,277)</u>	<u>(13,277)</u>	<u>(5,000)</u>
<u>Total other financing uses</u>	<u>(11,000)</u>	<u>(8,277)</u>	<u>(13,277)</u>	<u>(5,000)</u>
<u>NET CHANGE IN FUND BALANCE</u>				
	<u>(10,646)</u>	<u>(58,670)</u>	<u>(58,512)</u>	<u>158</u>
<u>FUND BALANCE, beginning of year</u>			<u>716,744</u>	
<u>FUND BALANCE, end of year</u>			<u>658,232</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
ADULT DRUG COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 66,000	\$ 66,000	\$ 70,379	\$ 4,379
State grants	233,000	222,000	241,883	19,883
Job readiness income	34,000	31,750	31,750	-
Charges for services				
Urine analysis fees	50,000	32,000	34,747	2,747
<u>Total revenues</u>	<u>383,000</u>	<u>351,750</u>	<u>378,759</u>	<u>27,009</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Wages	231,650	242,643	232,668	9,975
Equipment maintenance	8,000	4,124	713	3,411
Utilities	5,500	5,640	6,203	(563)
Adult treatment expense	9,000	25,740	9,600	16,140
Drug testing expense	54,000	31,245	59,026	(27,781)
Office supplies	14,000	20,173	19,976	197
Payroll taxes	17,720	18,575	18,081	494
Rent	15,600	15,600	15,600	-
Seminars	500	-	-	-
Telephone	1,670	2,149	1,603	546
Professional services	9,000	9,240	9,245	(5)
Insurance	4,000	2,971	4,806	(1,835)
Licensing fee	600	600	-	600
Travel	2,160	-	-	-
Lease Expense	1,860	2,380	1,856	524
Miscellaneous	2,740	1,920	-	1,920
Contract labor	-	-	750	(750)
Capital outlay	5,000	-	3,124	(3,124)
<u>Total expenditures</u>	<u>383,000</u>	<u>383,000</u>	<u>383,251</u>	<u>(251)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>(31,250)</u>	<u>(4,492)</u>	<u>26,758</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	3,120	393	(2,727)
Transfers out	-	-	(13,694)	(13,694)
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>3,120</u>	<u>(13,301)</u>	<u>(16,421)</u>
<u>NET CHANGE IN FUND BALANCE</u>				
	<u>-</u>	<u>(28,130)</u>	<u>(17,793)</u>	<u>10,337</u>
<u>FUND BALANCE, beginning of year</u>			<u>145,728</u>	
<u>FUND BALANCE, end of year</u>			<u>127,935</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
LAW LIBRARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Parish Law Library collections from District Attorney	\$ 5,500	\$ -	\$ -	\$ -
Interest income	-	5	5	-
<u>Total revenues</u>	<u>5,500</u>	<u>5</u>	<u>5</u>	<u>-</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Law material	16,700	16,559	16,022	537
<u>Total expenditures</u>	<u>16,700</u>	<u>16,559</u>	<u>16,022</u>	<u>537</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>				
	<u>(11,200)</u>	<u>(16,554)</u>	<u>(16,017)</u>	<u>537</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	11,000	16,554	15,276	(1,278)
<u>Total other financing sources</u>	<u>11,000</u>	<u>16,554</u>	<u>15,276</u>	<u>(1,278)</u>
<u>NET CHANGE IN FUND BALANCE</u>				
	<u>(200)</u>	<u>-</u>	<u>(741)</u>	<u>(741)</u>
<u>FUND BALANCE, beginning of year</u>			<u>2,789</u>	
<u>FUND BALANCE, end of year</u>			<u>2,048</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
(BUDGETARY COMPARISON SCHEDULE)
FOR THE YEAR ENDED DECEMBER 31, 2021

BUDGETARY ADOPTION PROCEDURES

See Note 1 for budgetary adoption procedures.

SUPPLEMENTARY INFORMATION

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 139,015	\$ 150,516
Investments, at cost	431,059	482,110
Accrued interest receivable	81	232
Due from other governmental units	<u>25,023</u>	<u>16,631</u>
<u>Total assets</u>	<u>595,178</u>	<u>649,489</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 5,130	\$ 8,640
Payroll taxes payable	1,694	1,799
Due to other funds	<u>-</u>	<u>6,279</u>
<u>Total liabilities</u>	<u>6,824</u>	<u>16,718</u>
<u>FUND BALANCE</u>		
Unassigned	<u>588,354</u>	<u>632,771</u>
<u>Total fund balance</u>	<u>588,354</u>	<u>632,771</u>
<u>Total liabilities and fund balance</u>	<u>595,178</u>	<u>649,489</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Intergovernmental		
Court cost collections from		
Clerk of Court	\$ 31,444	\$ 27,053
Sheriff's Department	145,525	100,512
Parish Government	107,080	153,594
Grant from Louisiana Children's Cabinet	40,860	42,160
Grant from Louisiana Supreme Court	29,653	67,941
Racino revenue	51,300	33,923
Interest income	3,972	5,522
Other income	-	7,836
<u>Total revenues</u>	<u>409,834</u>	<u>438,541</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Insurance	17,958	17,675
Office supplies	37,647	24,119
Lease	8,406	8,126
Transcripts	30,398	32,828
Law material	22,178	16,509
Professional services	32,431	34,253
Miscellaneous	7,680	3,829
Wages	141,808	140,354
Payroll taxes	10,839	12,240
Seminars	1,637	2,515
Telephone	9,001	10,348
Internet	-	564
Dues and subscriptions	4,621	3,644
Judges travel	-	225
Computer services	61,697	57,491
FINS expense	47,180	45,471
Capital outlay	18,384	15,974
<u>Total expenditures</u>	<u>451,865</u>	<u>426,165</u>

Continued on next page.
See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE (CONTINUED)
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>\$ (42,031)</u>	<u>\$ 12,376</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	6,279	36
Transfers out	<u>(8,665)</u>	<u>(7,300)</u>
<u>Total other financing sources (uses)</u>	<u>(2,386)</u>	<u>(7,264)</u>
<u>NET CHANGE IN FUND BALANCE</u>	(44,417)	5,112
<u>FUND BALANCE</u> , beginning of year	<u>632,771</u>	<u>627,659</u>
<u>FUND BALANCE</u> , end of year	<u><u>588,354</u></u>	<u><u>632,771</u></u>

See Independent Auditor's Report.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources legally restricted to expenditures for particular purposes.

The Hearing Officer Fund accounts for revenues and expenditures for the enforcement of child support services.

The Adult Drug Court Fund accounts for revenues and expenditures for the treatment and supervision of drug offenders as an alternative to a prison sentence.

The Family Preservation Court Fund accounts for revenues and expenditures for helping to rehabilitate parents who are in danger of losing their children due to substance abuse related issues with the courts.

The Law Library Fund accounts for the Law Library which is utilized and supported by the St. Landry Parish District Attorney, Hearing Officer, and the Judicial Expense Fund.

The Indigent Transcript Fund accounts for revenues and expenditures in support of indigent defendants.

The FINS Fund accounts for revenues and expenditures to provide interagency social work services to assist children and families.

The Sobriety Court Fund accounts for revenues and expenditures to provide treatment for individuals with DUI charges.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
HEARING OFFICER FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 40,532	\$ 97,350
Investments, at cost	603,255	600,203
Due from other governmental units	17,774	16,977
Utility deposit	20	20
Due from other funds	-	5,000
	<u>661,581</u>	<u>719,550</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 3,349	\$ 2,806
<u>Total liabilities</u>	<u>3,349</u>	<u>2,806</u>
 <u>FUND BALANCE</u>		
Restricted for grant	<u>658,232</u>	<u>716,744</u>
<u>Total fund balance</u>	<u>658,232</u>	<u>716,744</u>
	<u>661,581</u>	<u>719,550</u>
<u>Total liabilities and fund balance</u>	<u>661,581</u>	<u>719,550</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
HEARING OFFICER FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
State grants	\$ 207,999	\$ 228,112
Interest income	3,054	5,012
Other income	-	1,314
<u>Total revenues</u>	<u>211,053</u>	<u>234,438</u>
 <u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	6,929	6,054
Minute clerks	21,600	21,600
Wages	89,690	89,437
Seminars	75	1,212
Telephone	610	490
Dues and subscriptions	785	695
Professional services	129,217	109,247
Travel	4,546	5,315
Lease	1,326	1,446
Computer services	1,443	-
Miscellaneous	67	462
<u>Total expenditures</u>	<u>256,288</u>	<u>235,958</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>(45,235)</u>	<u>(1,520)</u>
 <u>OTHER FINANCING USES</u>		
Transfers out	<u>(13,277)</u>	<u>(10,820)</u>
<u>Total other financing uses</u>	<u>(13,277)</u>	<u>(10,820)</u>
 <u>NET CHANGE IN FUND BALANCE</u>	<u>(58,512)</u>	<u>(12,340)</u>
 <u>FUND BALANCE, beginning of year</u>	<u>716,744</u>	<u>729,084</u>
 <u>FUND BALANCE, end of year</u>	<u>658,232</u>	<u>716,744</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
ADULT DRUG COURT FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Petty cash	\$ 34	\$ 34
Cash	107,732	116,429
Due from other governmental units	30,766	22,825
Due from other funds	-	15,794
	<u>138,532</u>	<u>155,082</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 7,381	\$ 6,564
Payroll taxes payable	3,216	2,790
<u>Total liabilities</u>	<u>10,597</u>	<u>9,354</u>
<u>FUND BALANCE</u>		
Restricted for grant	127,935	145,728
<u>Total fund balance</u>	<u>127,935</u>	<u>145,728</u>
<u>Total liabilities and fund balance</u>	<u>138,532</u>	<u>155,082</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
ADULT DRUG COURT FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Intergovernmental		
Federal grants	\$ 70,379	\$ 61,525
State grants	241,883	222,786
Job readiness income	31,750	31,500
Charges for services		
Urine analysis fees	34,747	32,379
<u>Total revenues</u>	<u>378,759</u>	<u>348,190</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Wages	232,668	225,360
Equipment maintenance	713	6,108
Utilities	6,203	5,817
Adult treatment expense	9,600	9,600
Drug testing expense	59,026	52,148
Office supplies	19,976	14,964
Payroll taxes	18,081	13,907
Rent	15,600	15,600
Telephone	1,603	276
Professional services	9,245	9,340
Insurance	4,806	3,610
Licensing fee	-	600
Travel	-	1,534
Lease Expense	1,856	1,856
Miscellaneous	-	5,271
Contract labor	750	-
Capital outlay	3,124	-
<u>Total expenditures</u>	<u>383,251</u>	<u>365,991</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>(4,492)</u>	<u>(17,801)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	393	2,340
Transfers out	(13,694)	(5,260)
<u>Total other financing sources (uses)</u>	<u>(13,301)</u>	<u>(2,920)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(17,793)</u>	<u>(20,721)</u>
<u>FUND BALANCE, beginning of year</u>	<u>145,728</u>	<u>166,449</u>
<u>FUND BALANCE, end of year</u>	<u>127,935</u>	<u>145,728</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
LAW LIBRARY FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 6,368	\$ 2,889
Due from other funds	-	1,279
<u>Total assets</u>	<u>6,368</u>	<u>4,168</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 4,320	\$ 1,379
<u>Total liabilities</u>	<u>4,320</u>	<u>1,379</u>
<u>FUND BALANCE</u>		
Committed	2,048	2,789
<u>Total fund balance</u>	<u>2,048</u>	<u>2,789</u>
<u>Total liabilities and fund balance</u>	<u>6,368</u>	<u>4,168</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
LAW LIBRARY FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Parish Law Library collections from District Attorney	\$ -	\$ 5,410
Interest income	5	12
<u>Total revenues</u>	<u>5</u>	<u>5,422</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Law material	16,022	17,689
<u>Total expenditures</u>	<u>16,022</u>	<u>17,689</u>
<u>DEFICIENCY OF REVENUES</u>		
<u>UNDER EXPENDITURES</u>	<u>(16,017)</u>	<u>(12,267)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers in	15,276	10,820
<u>Total other financing sources</u>	<u>15,276</u>	<u>10,820</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(741)</u>	<u>(1,447)</u>
<u>FUND BALANCE</u> , beginning of year	<u>2,789</u>	<u>4,236</u>
<u>FUND BALANCE</u> , end of year	<u>2,048</u>	<u>2,789</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
FAMILY PRESERVATION COURT FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 32,030	\$ 24,008
Due from other governmental units	<u>6,826</u>	<u>6,572</u>
<u>Total assets</u>	<u><u>38,856</u></u>	<u><u>30,580</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 645	\$ 393
Payroll taxes payable	861	811
Due to other funds	-	15,794
<u>Total liabilities</u>	<u>1,506</u>	<u>16,998</u>
 <u>FUND BALANCE</u>		
Restricted for grant	<u>37,350</u>	<u>13,582</u>
<u>Total fund balance</u>	<u>37,350</u>	<u>13,582</u>
 <u>Total liabilities and fund balance</u>	 <u><u>38,856</u></u>	 <u><u>30,580</u></u>

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LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
FAMILY PRESERVATION COURT FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Intergovernmental		
Federal grants	\$ 85,692	\$ 69,847
State grants	643	4,508
<u>Total revenues</u>	<u>86,335</u>	<u>74,355</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Wages	63,574	53,301
Treatment expense	7,129	5,390
Office supplies	15	263
Payroll taxes	4,899	3,457
Professional services	-	90
Equipment maintenance	544	125
Miscellaneous	-	144
Contract labor	100	-
<u>Total expenditures</u>	<u>76,261</u>	<u>62,770</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>10,074</u>	<u>11,585</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	13,694	-
Transfers out	-	(2,349)
<u>Total other financing sources (uses)</u>	<u>13,694</u>	<u>(2,349)</u>
<u>NET CHANGE IN FUND BALANCE</u>	23,768	9,236
<u>FUND BALANCE</u> , beginning of year	<u>13,582</u>	<u>4,346</u>
<u>FUND BALANCE</u> , end of year	<u>37,350</u>	<u>13,582</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
INDIGENT TRANSCRIPT FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 68,971	\$ 60,825
Investment, at cost	<u>33,782</u>	<u>33,514</u>
<u>Total assets</u>	<u><u>102,753</u></u>	<u><u>94,339</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Restricted	<u>102,753</u>	<u>94,339</u>
<u>Total fund balance</u>	<u><u>102,753</u></u>	<u><u>94,339</u></u>
<u>Total liabilities and fund balance</u>	<u><u>102,753</u></u>	<u><u>94,339</u></u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
INDIGENT TRANSCRIPT FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Transcripts	\$ 6,203	\$ 5,393
Pro Bono revenue	5,887	5,440
Interest income	269	380
<u>Total revenues</u>	<u>12,359</u>	<u>11,213</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Transcripts	1,445	558
Professional services	-	60
Pro Bono fees	2,500	6,000
<u>Total expenditures</u>	<u>3,945</u>	<u>6,618</u>
<u>NET CHANGE IN FUND BALANCE</u>	8,414	4,595
<u>FUND BALANCE</u> , beginning of year	<u>94,339</u>	<u>89,744</u>
<u>FUND BALANCE</u> , end of year	<u>102,753</u>	<u>94,339</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
FINS FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 35	\$ 35
<u>Total assets</u>	<u>35</u>	<u>35</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for grant	35	35
<u>Total fund balance</u>	<u>35</u>	<u>35</u>
<u>Total liabilities and fund balance</u>	<u>35</u>	<u>35</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
FINS FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
State grants	\$ -	\$ -
<u>Total revenues</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES</u>		
<u>OVER EXPENDITURES</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>		
Transfers out	-	-
<u>Total other financing uses</u>	<u>-</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	-	-
<u>FUND BALANCE</u> , beginning of year	<u>35</u>	<u>35</u>
<u>FUND BALANCE</u> , end of year	<u><u>35</u></u>	<u><u>35</u></u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
SOBRIETY COURT FUND
DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash	\$ 17,154	\$ 14,610
Due from other governmental units	2,543	-
<u>Total assets</u>	<u>19,697</u>	<u>14,610</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,160	\$ 586
Payroll taxes payable	69	-
<u>Total liabilities</u>	<u>1,229</u>	<u>586</u>
<u>FUND BALANCE</u>		
Restricted	18,468	14,024
<u>Total fund balance</u>	<u>18,468</u>	<u>14,024</u>
<u>Total liabilities and fund balance</u>	<u>19,697</u>	<u>14,610</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
SOBRIETY COURT FUND
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
<u>REVENUES</u>		
Charges for services		
Urine analysis fees	\$ 9,846	\$ 550
State grants	14,153	16,837
<u>Total revenues</u>	<u>23,999</u>	<u>17,387</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	444	297
Wages	7,600	11,160
Payroll taxes	642	567
Treatment expense	10,863	3,286
Drug testing	-	586
<u>Total expenditures</u>	<u>19,549</u>	<u>15,896</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>4,450</u>	<u>1,491</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	-	12,533
Transfers out	(6)	-
<u>Total other financing sources (uses)</u>	<u>(6)</u>	<u>12,533</u>
<u>NET CHANGE IN FUND BALANCE</u>	4,444	14,024
<u>FUND BALANCE</u> , beginning of year	<u>14,024</u>	<u>-</u>
<u>FUND BALANCE</u> , end of year	<u>18,468</u>	<u>14,024</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2021

Agency Head Name

Purpose	Judge Gerard Caswell	Judge Ledricka Thierry	Judge Gregory Doucet	Judge Jason Meche
Salary	0.00	0.00	0.00	0.00
Benefits-insurance	0.00	0.00	0.00	0.00
Benefits-retirement	0.00	0.00	0.00	0.00
Benefits-social security	0.00	0.00	0.00	0.00
Benefits-life insurance	0.00	0.00	0.00	0.00
Benefits-other	0.00	0.00	0.00	0.00
Car allowance	0.00	0.00	0.00	0.00
Vehicle provided by government	0.00	0.00	0.00	0.00
Per diem	0.00	0.00	0.00	0.00
Reimbursements	3,000.00	3,250.00	3,190.77	3,000.00
Travel	0.00	0.00	0.00	0.00
Registration fees	0.00	0.00	0.00	0.00
Conference travel	0.00	0.00	0.00	0.00
Continuing professional education fees	70.00	0.00	0.00	0.00
Housing	0.00	0.00	0.00	0.00
Unvouchered expenses*	0.00	0.00	0.00	0.00
Special meals	0.00	0.00	0.00	0.00

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
JUDICIAL EXPENSE FUND JUSTICE SYSTEM FUNDING
SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021

	FIRST SIX MONTH PERIOD ENDED <u>6/30/2021</u>	SECOND SIX MONTH PERIOD ENDED <u>12/31/2021</u>
<u>RECEIPTS FROM:</u>		
St. Landry Parish Clerk of Court - Civil Fees	\$ 18,661	\$ 13,020
St. Landry Parish Sheriff - Criminal Court Costs/Fees	38,385	34,435
St. Landry Parish Sheriff - Bond Fees	41,768	36,938
St. Landry Parish Sheriff - Interest Earnings on Collected Balances	-	94
St. Landry Parish Government - Criminal Court Costs/Fees	<u>14,000</u>	<u>10,000</u>
<u>Total Receipts</u>	<u>112,814</u>	<u>94,487</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 17,267</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
ADULT DRUG COURT FUND JUSTICE SYSTEM FUNDING
SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021

	FIRST SIX MONTH PERIOD ENDED <u>6/30/2021</u>	SECOND SIX MONTH PERIOD ENDED <u>12/31/2021</u>
<u>RECEIPTS FROM:</u>		
St. Landry Parish Adult Specialty Court - Supervision Fees	<u>\$ 24,502</u>	<u>\$ 10,840</u>
<u>Total Receipts</u>	<u>24,502</u>	<u>10,840</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
INDIGENT TRANSCRIPT FUND JUSTICE SYSTEM FUNDING
SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021

	FIRST SIX MONTH PERIOD ENDED <u>6/30/2021</u>	SECOND SIX MONTH PERIOD ENDED <u>12/31/2021</u>
<u>RECEIPTS FROM:</u>		
St. Landry Clerk of Court - Civil Fees	\$ 7,140	\$ 5,041
<u>Total Receipts</u>	<u>7,140</u>	<u>5,041</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 886</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SOBRIETY COURT FUND JUSTICE SYSTEM FUNDING
SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2021

	FIRST SIX MONTH PERIOD ENDED <u>6/30/2021</u>	SECOND SIX MONTH PERIOD ENDED <u>12/31/2021</u>
<u>RECEIPTS FROM:</u>		
St. Landry Parish Adult Specialty Court - Supervision Fees	\$ 4,545	\$ 5,301
<u>Total Receipts</u>	4,545	5,301
Ending balance of amounts assessed but not received	\$ -	\$ -

See Independent Auditor's Report.

RELATED REPORTS

James L. Nicholson, Jr., CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA
 Dana D. Quebedeaux, CPA



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 www.jsdc-cpas.com

John S. Dowling, CPA - 1904-1984
 John Newton Stout, CPA - 1936-2005
 Chizal S. Fontenot, CPA - 1955-2012
 Russell J. Stelly, CPA - 1942 - 2019
 Harold Dupre, CPA - 1931-2019

Van L. Auld, CPA

Retired
 Dwight Ledoux, CPA - 1998
 Joel Lanclos, Jr., CPA - 2003
 G. Kenneth Pavy, II, CPA - 2020

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
 OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
 MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
 PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Judges of the
 Louisiana Twenty-seventh Judicial District
 Judicial Expense Fund
 Opelousas, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Governmental Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's basic financial statements, and have issued our report thereon dated June 27, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2021-1 that we consider to be a significant deficiency.

To the Honorable Judges of the
Louisiana Twenty-seventh Judicial District
District Judicial Expense Fund
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under Government Auditing Standards.

Louisiana Twenty-seventh Judicial District Judicial Expense Fund, Louisiana's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Louisiana Twenty-seventh Judicial District Judicial Expense Fund's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entities internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information of the judges and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Opelousas, Louisiana
June 27, 2022

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2021

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2021, and have issued our report thereon dated June 27, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Uniform Guidance. Our audit of the financial statements as of December 31, 2021 resulted in an unmodified opinion.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No management letter was issued for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2021.
5. There is no single audit required under the Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2020-1 Segregation of Duties

Condition: Due to the small number of employees, the Louisiana Twenty-seventh Judicial District Expense Fund did not have adequate segregation of functions within the accounting system.

Criteria: Accounting duties should be segregated among employees.

Cause: There are a small number of employees at the District performing the daily operating activities.

Effect: The accounting functions are not segregated, and it is important that you are aware of this condition because errors or fraud could occur and not be detected.

Recommendations: A system of internal control should be established in order to mitigate the problem of having such a small number of employees performing the daily accounting functions.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

Response: Due to the small size of the District, there are not enough employees to properly segregate the accounting duties.

Contact: Judge Caswell

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

N/A

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2020-1 Segregation of Duties – Unresolved

2020-2 Budget Amendment – Resolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A



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INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Retired

Dwight Ledoux, CPA - 1998
Joel Lanclos, Jr., CPA - 2003
G. Kenneth Pavy, II, CPA - 2020

To the Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. The District's management is responsible for those C/C areas identified in the SAUPs.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:

a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget

Written policies and procedures were obtained and address the functions noted above.

b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.

Written policies and procedures were obtained and address the functions noted above.

c) **Disbursements**, including processing, reviewing, and approving

Written policies and procedures were obtained and address the functions noted above.

d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

Written policies and procedures were obtained and address the functions noted above.

To the Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Page 2

- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Written policies and procedures were obtained and address the functions noted above.

- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Written policies and procedures were obtained and address the functions noted above.

- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

The District does not have credit cards, debit cards, fuel cards or P-cards.

- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

Written policies and procedures were obtained and address the functions noted above.

- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.

Written policies and procedures were obtained and address the functions noted above.

- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

The District does not have debt service.

- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Written policies and procedures were obtained and address the functions noted above.

- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Written policies and procedures were obtained and address the functions noted above.

Bank Reconciliations

2. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from

To the Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Page 3

the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

No exceptions noted.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

No exceptions noted.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

No exceptions noted.

Collections (excluding electronic funds transfers)

3. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Obtained a list of deposit sites from management and management's representation that the listing is complete. There is one deposit site.

4. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

Obtained a list of collection locations from management and management's representation that the listing is complete. There are two collection locations.

- a) Employees responsible for cash collections do not share cash drawers/registers.

There are no cash drawers at either collection location, as no cash is collected. The district only collects checks and money orders.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

The employee, in each collection location, responsible for collecting checks or money orders is also responsible for preparing and making bank deposits.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

To the Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Page 4

The employee, in each collection location, responsible for collecting checks or money orders is also responsible for posting collection entries to the general ledger.

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee verifies the reconciliation.

The employee, in each collection location, responsible for reconciling cash collections to the general ledger is also responsible for collecting cash.

5. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

The District does not have a bond or insurance policy for theft covering employees with access to cash, however, the District only has collections in the form of checks and money orders.

6. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.

No exceptions noted.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

No exceptions noted.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

No exceptions noted.

- d) Observe the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).

For 6 of the 10 deposits examined, the number of days after collection was undeterminable given that those collections did not have a written or stamped received date.

- e) Trace the actual deposit per the bank statement to the general ledger.

No exceptions noted.

Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

7. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

To the Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Page 5

Obtained a listing of collection locations and management's representation that the listing is complete. There are locations that process payments.

8. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

No exceptions noted.

- b) At least two employees are involved in processing and approving payments to vendors.

No exceptions noted.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

The employees responsible for processing payments are not prohibited from adding or modifying vendor files.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Checks are mailed by employees who are also responsible for processing payments.

9. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- a) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.

No exceptions noted.

- b) Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

No exceptions noted.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

10. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

- a) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

No exceptions noted.

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- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

No exceptions noted.

- c) Observe each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

No exceptions noted.

- d) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

No exceptions noted.

Contracts

11. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

- a) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

Not applicable.

- b) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).

No exceptions noted.

- c) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented).

Not applicable.

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

No exceptions noted.

Payroll and Personnel

12. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

No exceptions noted.

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13. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #12 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick compensatory).

The employees of the District are all on salary, therefore, they do not keep records of attendance and leave.

- b) Observe whether supervisors approved the attendance and leave of the selected employees or officials.

The employees of the District are all on salary, therefore, they do not keep records of attendance and leave.

- c) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

The employees of the District are all on salary, therefore, they do not keep records of attendance and leave.

- d) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

No exceptions noted.

14. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

No termination payments were made during the fiscal period. The District's written policies and procedures state that it does not provide its employees with accumulated vacation or sick leave.

15. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc) have been paid, and any associated forms have been filed, by required deadlines.

No exceptions noted.

Ethics

16. Using the 5 randomly selected employees/officials from procedure #12 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

No exceptions noted.

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- b) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

There were no changes to the District policy during the fiscal period.

Fraud Notice

17. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Per management, no misappropriations of public funds or assets during the fiscal period.

18. Observe the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

The District has posted the required notice on its premises. The District does not have a website.

Information Technology Disaster Recovery/Business Continuity

19. Perform the following procedures:

- a) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.

Critical data is backed up daily and the backup files are encrypted.

- b) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

The backup files are tested on a regular basis to verify restoration.

- c) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

No exceptions noted. The selected computers all have current and active antivirus and accounting software.

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Sexual Harassment

20. Using the 5 randomly selected employees/officials from procedure #12 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

No exceptions noted.

21. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

The District does not have the sexual harassment policy posted on its premise.

22. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the agency who have completed the training requirements;
- b) Number of sexual harassment complaints received by the agency;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

The Judges' submitted the annual report to the Supreme Court with all of the above requirements and by the required deadline.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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The report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

John S. Dawling + Company

Opelousas, LA
June 27, 2022

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
FOR THE YEAR ENDED DECEMBER 31, 2021

Management's response to the following statewide agreed-upon procedure exceptions:

Collections:

4. b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

6. d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

Management's Response: Due to the small size of the District, there are not enough employees to properly segregate the accounting duties. In the future, all collections will be stamped with a received date so that the number of days between collection and deposit will be determinable.

5. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

Management's Response: The Judges' will purchase a bond in the upcoming fiscal year to cover all employees who have access to cash.

Non-Payroll Disbursements:

8. c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Management's Response: In the future, the judge will periodically review changes made to vendor files. Due to the size of the entity and its small number of employees it is difficult to have an employee mail checks that is not involved with processing payments.