

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

ANNUAL FINANCIAL STATEMENTS

JUNE 30, 2021

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana
Annual Financial Statements
Year Ended June 30, 2021

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TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana
Annual Financial Statements
Year Ended June 30, 2021

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Honorable Judges of the Twenty-Sixth
Judicial District Court – Drug Court Fund
Bossier and Webster Parishes, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Twenty-Sixth Judicial District Court – Drug Court Fund (the “Drug Court”), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Drug Court’s basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Accountant’s Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, and the standards applicable to review engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matter Paragraphs

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to the agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion, on such information.

The accompanying justice system funding schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material codifications that should be made to the information in order for it to be in accordance with the reporting framework prescribed by Louisiana Revised Statute 24:515.2 and the Louisiana Legislative Auditor. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the following supplementary information on pages 4 through page 8, and page 26 be presented to supplement the basic financial statements:

Management's Discussion and Analysis
Budgetary Comparison Schedule

Such 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. This information is the responsibility of management. We have reviewed the information, and based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

Wise Martin & Cole LLC

Minden, Louisiana
December 2, 2021

REQUIRED SUPPLEMENTARY INFORMATION (PART I)



TWENTY-SIXTH JUDICIAL DISTRICT COURT DRUG COURT PROGRAM

Bossier & Webster Parishes

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis (MD&A) of the Twenty-Sixth Judicial District Court – Drug Court Fund provides an overview of the Drug Court's financial activities for the fiscal year ended June 30, 2021, in an easily readable analysis. Please read it in conjunction with our financial statements, which begin on page 10.

The MD&A is an element of the required supplementary information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, issued in June 1999. Certain comparative information between the current year and prior year is required to be presented in the MD&A.

The Drug Court is the responsibility of the Judges of the Twenty-Sixth Judicial District Court. The Drug Court is administered by the presiding Judge, as well as the Drug Court Coordinator, who is an employee of the Bossier Parish Police Jury.

FINANCIAL HIGHLIGHTS

- The net position of the Drug Court fund at the close of June 30, 2021, was \$62,879, of which \$12,727 is invested in capital assets. The remainder is considered unrestricted and may be used for any lawful purpose of the fund. Total net position decreased by 7% over last year's net position.
- During the year ended June 30, 2021, the governmental fund total expenditures of \$419,634.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10 & 11) provide information about the activities of the Drug Court as a whole and present a longer-term view of the Drug Court's finances. Fund financial statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the Drug Court's operations in more detail than the government-wide statements by providing information about all the Drug Court's governmental funds.

These financial statements consist of three sections: management's discussion and analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

Reporting the Twenty-Sixth Judicial District, Drug Court Fund as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the Drug Court as a whole begins on page 10. One of the most important questions asked about the Drug Court's finances is, "Is the Drug Court as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Drug Court as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting which is similar to the format used by most private-sector businesses. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Drug Court's net position and changes in them. One could think of net position — the difference between assets and liabilities — as a measurement of financial health, or financial position. Over time, increases and decreases in the Drug Court's net position indicate whether the Drug Court's financial health is improving or deteriorating. One should also consider non-financial factors, however, such as changes in the number of Drug Court participants, to assess the overall health of the Drug Court.

Currently, the Drug Court has governmental funds that provide for personnel, equipment, supplies, treatment, testing, and other costs related to the proper administration of the Drug Court for Adults. Primarily, grants from the Louisiana Supreme Court finance the operations of each program.

Reporting the Funds of the Twenty-Sixth Judicial District Court – Drug Court Fund

Fund Financial Statements

Our analysis of the major funds maintained by the Drug Court begins on page 12. The fund financial statements provide detailed information about the specific activities of the significant Drug Court fund maintained by the Court, not the Court as a whole. The Drug Court has only one governmental fund which is also considered a major fund. The Court adopts an annual budget for this fund. The specific fund is established to satisfy managerial control over resources or to satisfy finance-related legal requirements established by external parties or governmental statutes or regulations.

The Drug Court's governmental fund uses the following accounting approaches:

Governmental fund — All of the Drug Court's basic services are reported in its governmental fund, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. This fund is reported using the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Drug Court's general government operations and the expenses paid from this fund. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Drug Court's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation following the fund financial statements.

THE TWENTY-SIXTH JUDICIAL DISTRICT COURT - DRUG COURT FUND AS A WHOLE

Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Drug Court’s governmental activities

**Table 1
Net Position**

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 95,597	\$ 96,291
Capital assets	<u>12,727</u>	<u>17,124</u>
Total assets	<u>108,324</u>	<u>113,415</u>
Other liabilities	445	900
Long-term liabilities	<u>45,000</u>	<u>45,000</u>
Total liabilities	<u>45,445</u>	<u>45,900</u>
Net Position:		
Invested in capital assets	12,727	17,124
Unrestricted	<u>50,152</u>	<u>50,391</u>
Total net position	<u>\$ 62,879</u>	<u>\$ 67,515</u>

A portion of the Drug Court fund’s net position reflects its investment in capital assets, which is made up of office equipment and computers. The Drug Court uses these assets to provide services; consequently, these assets are not available for future spending. The Drug Court’s total net position changed from the prior year, decreasing by \$4,636. The unrestricted net position represents accumulated results of all past year’s operations and is available for future spending.

**Table 2
Change in Net Position**

	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Revenues:		
Program revenues		
Charges for services	\$ 45,398	\$ 37,621
Operating grants and contributions	<u>374,029</u>	<u>338,628</u>
Total revenues	<u>419,427</u>	<u>376,249</u>
Expenses:		
Adult Drug Court	<u>424,063</u>	<u>391,176</u>
Total expenses	<u>424,063</u>	<u>391,176</u>
Increase (decrease) in net position	(4,636)	(14,927)
Net position – beginning	<u>67,515</u>	<u>82,442</u>
Net position – ending	<u>\$ 62,879</u>	<u>\$ 67,515</u>

The overall revenues increased by approximately \$43,000, compared to last year. The Drug Court's major source of funding comes from the Louisiana Supreme Court. Each year, the Louisiana Supreme Court awards a specific number of treatment slots to the Drug Court. The dollar amount per treatment slot remained the same as last year. The overall number of treatment slots awarded to the Drug Court remained the same, being 80 treatment slots.

Overall, the program expenses increased by approximately \$33,000 over last year. A majority of the increases occurred in the personnel costs and testing and lab expenses, increasing \$56,000 and \$9,000, respectively. Increases were attributed with the court being able to operate the full year with no shutdowns due to COVID. There were decreases in office expenses of approximately \$29,000, attributed to decreases in professional fees and discontinuing insurance coverage.

THE DRUG COURT'S FUNDS

As the Drug Court completed the year, its governmental fund (as presented in the balance sheet on page 12) reported a fund balance of \$95,003 which is a \$207 decrease over the prior fiscal year's fund balance of \$95,210.

Compared to prior year revenues, the revenues from the Louisiana Supreme Court increased by approximately \$34,000. Revenues from the Supreme Court are expenditure-driven since the grant from the Supreme Court is a cost reimbursement grant. For the current year, the Drug Court was operating for the full year, with no shutdowns due to COVID 19. Therefore, when the expenditures increased, the revenues also increased.

Compared to prior year expenditures, the Adult Drug Court fund expenditures increased by approximately \$43,000. While personnel costs increased by approximately \$56,000 and testing and lab expenses were \$9,000 more; the operating and travel expenses decreased by approximately \$16,000 and capital outlay expenses were \$6,000 less.

General Fund Budgetary Highlights

The Drug Court prepared a budget for the Drug Court funds for the year ended June 30, 2021. The budget was submitted for approval to the Louisiana Supreme Court. The budget was amended to reduce the original budgeted revenues for the Supreme Court reimbursements to be in line with the reduction in expenditures. There was an increase in amounts collected in testing fees due to full participant capacity.

Budgeted expenditures were reduced to reflect a decrease in projected costs for administrative, treatment, probation personnel and labor costs.

The Drug Court fund's original budget was amended during the year. The budgetary comparison is presented as required supplementary information and shown on page 26.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2021, the Drug Court had invested \$12,727 in capital assets (see Table 3 below).

Table 3
Capital Assets at Year End
(Net of Depreciation)

	<u>Governmental activities</u>	
	<u>2021</u>	<u>2020</u>
Office equipment	\$ <u>47,256</u>	\$ <u>47,256</u>
Total capital assets	47,256	47,256
Less: accumulated depreciation	<u>(34,529)</u>	<u>(30,132)</u>
Net capital assets	\$ <u>12,727</u>	\$ <u>17,124</u>

Depreciation for the year was \$4,397. More detailed information about the capital assets is presented in Note 4 to the financial statements.

DEBT

At June 30, 2021, the Drug Court had no outstanding bonded debt. More detailed information about the Fund's long-term obligations is presented in Note 5 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Court operations are funded extensively by a grant from the Louisiana Supreme Court. The number of participants dictates the level of funding to be received. The Drug Court Program received a budget reward for the Adult Program of \$480,000, respectively. This award is set to cover 80 adult participants for the fiscal year of 2021-2022.

CONTACTING THE TWENTY-SIXTH JUDICIAL DISTRICT COURT DRUG COURT FUND'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens and taxpayers with a general overview of the Drug Court's finances for those funds maintained by the Drug Court and to show the Drug Court's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Melissa W. Fox, Court Administrator, at P.O. Box 310, Benton, Louisiana, 71006.

BASIC FINANCIAL STATEMENTS

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Statement of Net Position
June 30, 2021**

	Governmental Activities
ASSETS	
Current assets:	
Cash	\$ 13,367
Due from other governments	82,081
Prepays	149
Non-current assets:	
Capital assets, net of accumulated depreciation	12,727
Total assets	108,324
LIABILITIES	
Accounts payable	445
Non-current liability	
Due in more than one year	45,000
Total liabilities	45,445
NET POSITION	
Net investment in capital assets	12,727
Unrestricted	50,152
Total net position	\$ 62,879

See accompanying notes and accountants' report.

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Statement of Activities
For the Year Ended June 30, 2021**

	<u>Expenses</u>	<u>Program revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
FUNCTION/PROGRAMS		<u>Services</u>	<u>Grants and</u>	<u>Changes in</u>
<i>Governmental activities</i>			<u>Contributions</u>	<u>Position</u>
General government:				
Adult Court	\$ 424,063	\$ 45,398	\$ 374,029	\$ (4,636)
Total governmental activities	<u>\$ 424,063</u>	<u>\$ 45,398</u>	<u>\$ 374,029</u>	<u>(4,636)</u>
			Change in net position	(4,636)
			Net position-beginning	<u>67,515</u>
			Net position-ending	<u>\$ 62,879</u>

See accompanying notes and accountants' report.

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Balance Sheet - Governmental Funds
June 30, 2021**

	<u>Adult Court Fund</u>
ASSETS	
Cash and cash equivalents	\$ 13,367
Due from other governments	<u>82,081</u>
Total assets	<u>\$ 95,448</u>
LIABILITIES	
Accounts payable	<u>\$ 445</u>
Total liabilities	<u>445</u>
FUND BALANCES	
Assigned	<u>95,003</u>
Total fund balance	<u>95,003</u>
Total liabilities and fund balances	<u>\$ 95,448</u>

See accompanying notes and accountants' report.

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Reconciliation of the Balance Sheet of the Governmental Funds
to the Statement of Net Position
June 30, 2021**

Amounts reported for governmental activities in the Statement of Net Position are different because

Fund Balances, Total Governmental Funds (Statement C)	\$ 95,003
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheet	12,727
Prepaid assets used in governmental activities that are not financial resources and, therefore, are not reported in the governmental funds balance sheet	149
Long-term liabilities not due and payable in the current period, and therefore, are not reported in the governmental funds balance sheet	<u>(45,000)</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 62,879</u>

See accompanying notes and accountants' report.

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Statement of Revenues, Expenditures and
Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2021**

	<u>Adult Court Fund</u>
REVENUES	
Fees	\$ 45,398
Intergovernmental revenues	<u>374,029</u>
Total revenues	<u>419,427</u>
EXPENDITURES	
Current:	
Personnel service & benefits	311,265
Travel, seminars, & conferences	1,639
Operating expense	48,247
Treatment expense	730
Testing and lab expense	<u>57,753</u>
Total expenditures	<u>419,634</u>
Deficiency of revenues under expenditures	(207)
Fund balance - beginning of year	<u>95,210</u>
Fund balance - end of year	<u>\$ 95,003</u>

See accompanying notes and accountants' report.

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds
to the Statement of Activities
June 30, 2021**

Amounts reported for government activities in the Statement of Activities are different because:

Net Change in Fund Balances, Total Governmental Funds (Statement E)	\$ (207)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(4,397)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	<u>(32)</u>
Change in Net Position of Governmental Activities (Statement B)	<u>\$ (4,636)</u>

See accompanying notes and accountants' report.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
June 30, 2021

INTRODUCTION

The Twenty-Sixth Judicial District Court – Drug Court Fund was established under Louisiana Revised Statutes 13:5301 through 5304, which provides “for drug and alcohol treatment programs through drug divisions to be operated by the district courts,” as stated in enactment of Chapter 33 of Title 13. It further states that the purpose of the Drug Court is “to reduce the incidence of alcohol and drug use, alcohol and drug addiction, and crimes committed as a result of alcohol and drug use and alcohol and drug addiction.”

The Drug Court Fund is administered by the judges, *en banc*, of the Twenty-Sixth Judicial District and by the Drug Court Coordinator, who is an employee of the Bossier Parish Police Jury. The monies of the Twenty-Sixth Judicial District Court Drug Court Fund may be expended for those expenditures deemed necessary for the proper operation of the Drug Court program.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Twenty-Sixth Judicial District Court - Drug Court Fund (DCF) have been prepared in conformity with accounting principles generally accepted in the United States of America (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.

B. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statements establish criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization’s relationship with the primary government.

Based on consideration of the foregoing criteria, the Twenty-sixth Judicial District Court is deemed to be a separate reporting entity. The Drug Court Fund (DCF) is under the oversight of the district court system. These financial statements include only information pertaining to the transactions of the Twenty-sixth Judicial District – Drug Court Fund. Certain units of the local government over which the Court exercises no oversight responsibility, such as the Bossier and Webster Parish Police Juries, other independently elected officials, and municipalities within the parish are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the Court.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
June 30, 2021

C. BASIC FINANCIAL STATEMENTS

The Drug Court's basic financial statements include both government-wide (reporting the Drug Court as a whole) and fund financial statements (reporting the Drug Court's major fund). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Drug Court's Adult fund is classified as governmental activities. The Drug Court does not have any business-type activities.

Government-wide Financial Statements

The government-wide financial statements include the Statement of Net Position and the Statement of Activities. The government-wide statements report information on all of the nonfiduciary activities of the Drug Court.

In the Statement of Net Position, the governmental activities column is presented on a consolidated basis and is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Drug Court's net position is reported in two parts - invested in capital assets, net of related debt and unrestricted net position.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Indirect expenses not allocated to functions are reported separately in the Statement of Activities.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

The financial transactions of the Drug Court Fund are recorded in individual funds in the fund financial statements. Each function is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various functions are reported by generic classification within the financial statements.

Only the governmental fund type is used by the Drug Court Fund. The focus of the governmental funds' measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financials resources) rather than upon net income.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
June 30, 2021

D. 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.

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred.

The Drug Court funds reports the activity of one governmental fund, the Adult Drug Court fund, which accounts for all operations and activities of the Adult Drug Court program.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

E. BUDGETS AND BUDGETARY ACCOUNTING

The Twenty-Sixth Judicial District – Drug Court Fund annually prepares a budget prior to the end of the current fiscal year and submits it to the Louisiana Supreme Court for approval. The budget is prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). From time to time the budget is amended. This can only be done with the approval of the Louisiana Supreme Court.

It was determined that the Twenty-Sixth Judicial District Court – Drug Court Fund was not subject to the requirements of the Local Government Budget Act, found in Louisiana Revised Statutes 39:1301-1315.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
 DRUG COURT FUND
 Bossier and Webster Parishes
 State of Louisiana

Notes to the Financial Statements
 June 30, 2021

The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 2021:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Adult Drug Court	\$ 409,029	\$ 419,634	\$ (10,605)

F. CASH AND CASH EQUIVALENTS

Cash includes all demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Cash and cash equivalents are reported at their carrying amounts, which equal their fair market values.

G. RECEIVABLES

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. No allowance for uncollectible accounts receivable is established, since all receivables are determined to be 100% collectible. Major receivable balances for governmental activities include amounts due from Louisiana Supreme Court grants for reimbursement of eligible drug court expenses.

Receivables are included in the fund financial statements if they are both measurable and available.

H. PREPAIDS

Advance payments for software assurance licenses, dues, and insurance are expensed as the period on the contract or policy lapses. The balance in prepaids reflects costs applicable to future accounting periods and is recognized in the government-wide financial statements.

I. CAPITAL ASSETS

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$2,500 or more are reported at historical cost. If the asset was donated, it is recorded at its acquisition value at the date of donation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation on all assets is recorded on a straight-line basis over the following estimated useful lives:

Vehicles	3-5 years
Equipment	3-5 years
Furniture and Fixtures	3-5 years

TWENTY-SIXTH JUDICIAL DISTRICT COURT
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Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
June 30, 2021

In the fund financial statements, capital assets are accounted for as capital outlay expenditures of the fund upon acquisition. Capital assets reported herein include only those assets purchased by the Drug Court or donated to the Drug Court and do not reflect assets of the court obtained from other sources.

J. NET POSITION

For the government-wide Statement of Net Position, net position is reported as restricted if either of the following conditions exists:

- Restrictions are externally imposed by credits (such as debt covenants), grants, contributors, or laws or regulations of other governments.
- Restrictions imposed by law through constitutional provision or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, then unrestricted resources when expenses are incurred for purpose for which both restricted and unrestricted net position are available.

K. FUND BALANCE

The Drug Court implemented the provisions of Governmental Accounting Standards Board Statement 54, which redefined how fund balances are presented in the fund financial statements. In the fund financial statements, fund balances are classified as follows:

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of state or federal laws, or externally-imposed conditions by grantors or creditors.

Committed - Amounts that can only be used for specific purposes determined by a formal action of the highest level of decision-making authority. The Court's highest level of decision-making authority and commitment may be established, modified, or rescinded only as approved by the Judges.

Assigned - Amounts that are constrained by the Drug Court's intent to be used for specific purposes but are neither restricted nor committed. Amounts are not spendable until a budget ordinance is passed. The drug court administrator is authorized to assign amounts to a specific purpose. Assigned fund balance is established by amendment of the budget as intended for a specific purpose.

Unassigned - All amounts not included in other spendable classifications.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
June 30, 2021

The Drug Court reduces committed amounts, followed by assigned amounts, and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. The Drug Court considers restricted amounts to have been spent when an expenditure has been incurred for purposes for which both restricted and unrestricted fund balance is available.

L. REVENUES

Substantially all government fund revenues are accrued. Those revenues primarily include grants from the Louisiana Supreme Court. Other revenues are fees collected from the participants for probation and drug screening. These revenues are recorded in the fiscal year they are collected by the Drug Court.

M. EXPENDITURES

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Major expenditures for the Drug Court are testing and treatment expenses, office expenses (which include any necessary expenses for the operation of the Drug Court), and salaries.

N. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires 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.

2. CASH AND CASH EQUIVALENTS

At June 30, 2021, the Twenty-Sixth Judicial District Court – Drug Court Fund had cash and cash equivalents as shown below:

	Book <u>balance</u>	Bank <u>balance</u>
Non-interest bearing deposits	\$ <u>13,367</u>	\$ <u>35,077</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance 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 be equal to or greater than the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2021, the Twenty-Sixth Judicial District Court – Drug Court Fund had \$35,077 in bank balances. These deposits are secured from risk by \$35,077 of federal deposit insurance.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
 DRUG COURT FUND
 Bossier and Webster Parishes
 State of Louisiana

Notes to the Financial Statements
 June 30, 2021

3. RECEIVABLES

At June 30, 2021, the Fund had \$82,081 in receivables, which are composed of amounts due from the Louisiana Supreme Court for reimbursement of program expenses. There is generally no allowance for doubtful accounts since all receivables are deemed collectible.

4. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 is as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending balance</u>
Governmental Activities:				
Capital assets being depreciated				
Office equipment	\$ 47,256	\$ _____	\$ _____	\$ 47,256
Total capital assets being depreciated	<u>47,256</u>	<u>_____</u>	<u>_____</u>	<u>47,256</u>
Less accumulated depreciation for:				
Office equipment	30,132	4,397	_____	34,529
Total accumulated depreciation	<u>30,132</u>	<u>4,397</u>	<u>_____</u>	<u>34,529</u>
Total capital assets, being depreciated, net	<u>17,124</u>	<u>4,397</u>	<u>_____</u>	<u>12,727</u>
Governmental activities capital assets, net	\$ <u>17,124</u>	\$ <u>4,397</u>	\$ _____	\$ <u>12,727</u>

Depreciation expense of \$4,397 was charged to general government as of June 30, 2021.

5. LONG-TERM OBLIGATIONS

As of June 30, 2021, the Drug Court reported \$45,000 as a long-term obligation due in more than one year. See Note 11 for further details.

All of the employees of the Drug Court are considered employees of the Bossier Parish Police Jury. Per office policy, there are no accumulated and vested benefits relating to annual and sick leave.

6. SALARY EXPENDITURES

The Bossier Parish Police Jury administers the payroll for all Drug Court employees, excluding the Judges. The Drug Court reimburses the Bossier Parish Police Jury for the salaries and related fringe benefits of all court employees, including the Drug Court Coordinator and counselors on staff. The amounts included in the accompanying financial statements are the actual salary expenditures of the Drug Court.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana

Notes to the Financial Statements
June 30, 2021

7. PENSION PLAN

All of the Drug Court’s employees are considered employees of the Bossier Parish Police Jury, and accordingly, are enrolled by the Police Jury as members of Plan A of the Parochial Employees Retirement System of Louisiana (“System”), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The Police Jury and the Drug Court Fund do not guarantee any of the benefits granted by the System.

8. LEASES & COMMITMENTS

The Drug Court Fund has an operating lease with Siemens Healthcare Diagnostics, Inc, for Wintex and Viva E drug lab equipment. The terms of the lease agreement cover the lease of the medical equipment, purchase of reagents, consumables and supplies, and services. The agreement is for a term of seven years, starting September, 2015. The Drug Court agreed to purchase an annual minimum amount of reagents, consumables and supplies of \$34,950 over the next seven years. The portion of the commitment allocable to the equipment is \$1,000 per month. Total equipment lease expense at June 30, 2021 was \$12,000.

The minimum annual commitments under noncancelable operating leases are as follows:

<u>Fiscal Year:</u>	
2022	\$ 12,000
2023	<u>2,000</u>
Total	\$ <u>14,000</u>

9. LITIGATION

The 26th Judicial District Court, Drug Court Fund is not involved in any litigation as of June 30, 2021, nor is it aware of any unasserted claims.

10. ARRANGEMENTS WITH PARISH GOVERNMENTS

The drug court office spaces, including utilities and certain office equipment and furniture, are furnished by the Bossier Parish Policy Jury free of charge.

11. ARRANGEMENTS WITH OTHER GOVERNMENTS

The Drug Court has an agreement with the Twenty-Sixth Judicial District Court - Judicial Expense Fund to pay a monthly fee of \$1,700 for bookkeeping services. During the year, a total of \$20,400 was paid to the Twenty-sixth Judicial District Court - Judicial Expense Fund.

Funding for the Drug Court Program is structured following the reimbursement method. As a result, the Drug Court would have a monthly cash flow deficiency which was created by it having to cover its monthly payroll expenses on a timely basis as requested by the Bossier Parish Police Jury.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
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Notes to the Financial Statements
June 30, 2021

Each month the Drug Court would reimburse the Bossier Parish Police Jury before receipt of the funding from the Supreme Court. Therefore, in December 2010, the Twenty-Sixth District Court - Judicial Expense Fund decided to advance the Drug Court Program a one-time amount of \$45,000 to assist the Drug Court in paying its bills when due. This amount will continue until such time as the Louisiana Supreme Court changes the policy for funding the Drug Court Program. In the event, the Drug Court Program is discontinued, the \$45,000 advance will be paid immediately to the Twenty-sixth Judicial District – Judicial Expense Fund.

The \$45,000 is shown as a long-term obligation to other governments on the Statement of Net Position.

12. SUBSEQUENT EVENTS

Subsequent events have been evaluated through December 2, 2021. This date represents the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Budgetary Comparison Schedule
Adult Drug Court Fund
For the Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES (inflows)				
Fees	\$ 35,000	\$ 35,000	\$ 45,398	\$ 10,398
Operating grants	440,000	374,029	374,029	-
Total revenues	<u>475,000</u>	<u>409,029</u>	<u>419,427</u>	<u>10,398</u>
EXPENDITURES (outflows)				
General government	475,000	409,029	419,634	(10,605)
Total expenditures	<u>475,000</u>	<u>409,029</u>	<u>419,634</u>	<u>(10,605)</u>
Deficiency of revenues under expenditures	-	-	(207)	(207)
Fund balance at beginning of year	<u>95,003</u>	<u>95,003</u>	<u>95,210</u>	<u>207</u>
Fund balance at end of year	<u>\$ 95,003</u>	<u>\$ 95,003</u>	<u>\$ 95,003</u>	<u>\$ -</u>

SUPPLEMENTARY INFORMATION

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

**Schedule of Compensation, Benefits and Other Payments
to Agency Head
June 30, 2021**

Agency Head: Drug Court Administrator	Lana Rosalee
Purpose	
Salary	\$ 66,081
Insurance	7,989
Reimbursements	831
Travel	713
	<u>\$ 75,614</u>

**TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana**

Justice System Funding Schedule - Collecting/Disbursing Entity
For the year ended June 30, 2021

Cash Basis Presentation	First Six Month Period Ended 12/31/2020	Second Six Month Period Ended 6/30/2021
Beginning Balance of Amounts Collected	\$ -	\$ -
Add: Collections		
Probation/Parole/Supervision Fees	17,263	28,135
Subtotal Collections	<u>17,263</u>	<u>28,135</u>
Less: Amounts Retained by Collecting Agency		
Collection Fee for Collecting/Disbursing to Others Based on Fixed Amount	17,263	28,135
Subtotal Retainage	<u>17,263</u>	<u>28,135</u>
Total: Ending Balance of Amounts Collected but not Disbursed/Retained	<u>-</u>	<u>-</u>
Ending Balance of "Partial Payments" Collected but not Disbursed	-	-
Other Information:		
Ending Balance of Total Amounts Assessed but not yet Collected	-	-
Total Waivers During the Fiscal Period	-	-

OTHER REPORTS

WISE, MARTIN & COLE, L.L.C.
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AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

The Honorable Judges of the Twenty-Sixth
Judicial District Court – Drug Court Fund
Minden, Louisiana

We have performed the procedures enumerated below on the Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2021, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Court's management is responsible for its financial records and compliance with applicable laws and regulations.

The Court 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 Court's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2021. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This 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:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

We observed no expenditures made during the year for equipment exceeding \$30,000 or public works projects exceeding \$250,000 that would be subject to the provisions of R.S. 38:2211-2296.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Not applicable, the Drug Court fund does not have a board.

3. Obtain a list of all employees paid during the fiscal year.

Not applicable, the Drug Court fund does not have employees.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

Not applicable

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Not applicable

Budgeting

6. Obtained a copy of the legally adopted budget and all amendments.

The Drug Court fund is under the oversight of the Twenty-sixth Judicial District Court and management provided us with a copy of the original budget and final budget as approved by the Supreme Court.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report any exceptions.

Not applicable - Judges are not required to hold open meetings and the minutes of judiciary meetings are not public. Judges are not required to keep public minutes.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

Not applicable – the Drug Court fund is under the oversight of the Twenty-sixth Judicial District Court, who is only required to adopt a budget for the Judicial Expense Fund.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- (a) Report whether the six disbursements agree to the amount and payee in the supporting documentation.

We examined supporting documentation for each of the six selected disbursements and found that payments were for the proper amount and made to the correct payee.

- (b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All six payments were properly coded to the correct fund and general ledger account.

- (c) Report whether the six disbursements were approved in accordance with management's policies and procedures

Inspection of documentation supporting each of the six selected disbursements indicated formal approval on the invoices.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Not applicable - Judges are not required to hold open meetings and the minutes of judiciary meetings are not public. Judges are not required to keep public minutes.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned the general ledger and bank statements for all bank deposits for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there any payments or approvals of payments to employees that would constitute bonuses, advance, or gifts.

Not applicable, the Drug Court fund does not have employees.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The Court provided for a timely report in accordance with R.S. 24:513.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1A. (2); and that were subject to public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law)

Not applicable - The Court provided for a timely report in accordance with R.S. 24:513.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendation, and/or comments have been resolved.

The prior year report dated December 28, 2020, did not include any findings.

We were engaged by the Court 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 the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. 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 the Court's compliance with the foregoing matters. 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 Court and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on the Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, 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 Louisiana Legislative Auditor as a public document.

Wesley Martin & Cole, LLC

Minden, Louisiana
December 2, 2021

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

9/26/21 (Date Transmitted)

Wise, Martin & Cole (CPA Firm Name)

601 Main Street (CPA Firm Address)

Minden, LA 71058-0897 (City, State Zip)

In connection with your engagement to apply, agreed-upon procedures to the control and compliance matters identified below, as of 6/30/2021 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No [] N/A []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No [] N/A []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No [] N/A []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No [] N/A []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No [] N/A []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No [] N/A []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No [] N/A []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [] No [] N/A []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No [] N/A []

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A []

Meetings

N/A

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [] No [] N/A []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes [] No [] N/A []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes [] No [] N/A []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No [] N/A []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No [] N/A []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No [] N/A []

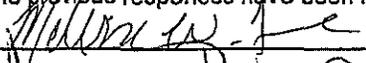
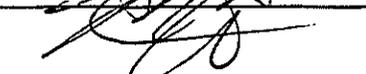
We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

	Court Administrator Secretary	9/2/21	Date
	Treasurer	9/2/21	Date
	President	9/2/21	Date
	Chief Judge		

OTHER INFORMATION

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended June 30, 2021

There were no items required to be reported.

TWENTY-SIXTH JUDICIAL DISTRICT COURT
DRUG COURT FUND
Bossier and Webster Parishes
State of Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS
For the Year Ended June 30, 2021

There were no items required to be reported.