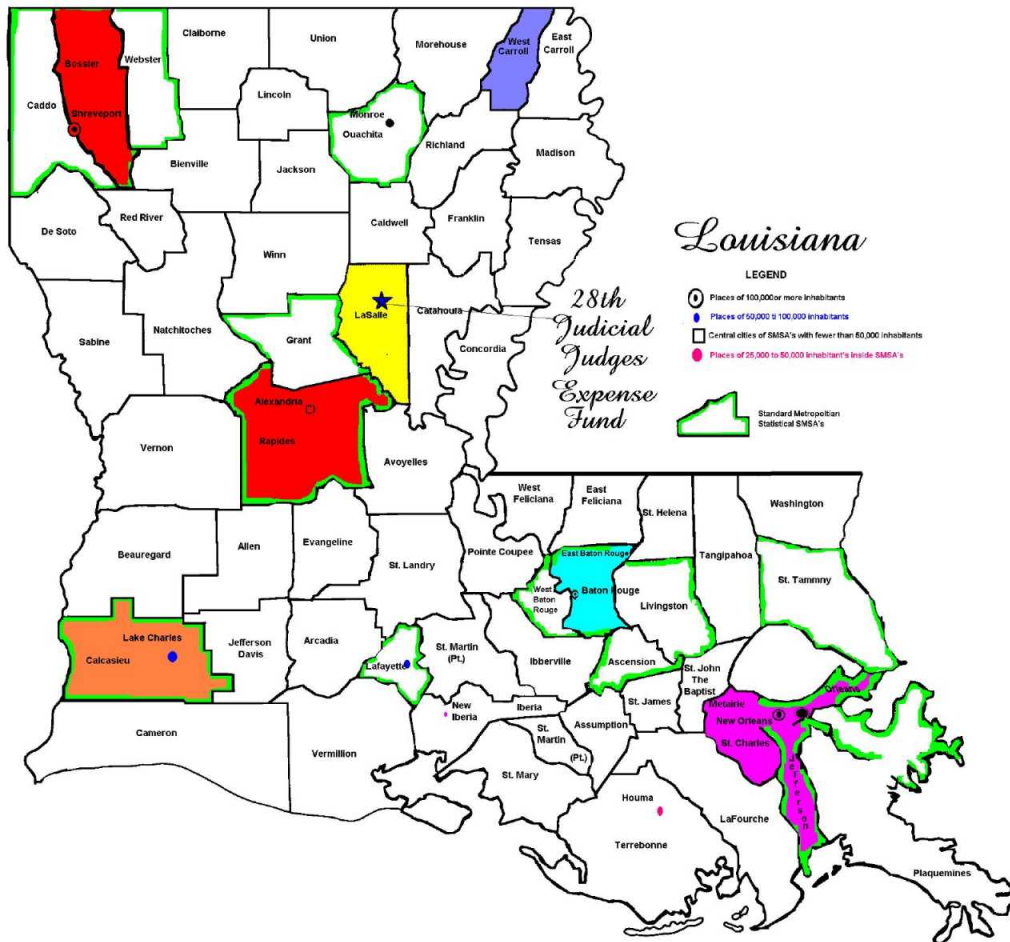


**JUDICIAL EXPENSE FUND & FAMILIES IN
NEED OF SERVICES (FINS) FUND OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE, STATE OF LOUISIANA**

**Basic Financial Statements
October 31, 2020**

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
LASALLE PARISH,
STATE OF LOUISIANA**



* The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986.

* The Twenty-Eighth Judicial District Court Families In Need of Services (FINS) Program was created July 1, 1994, as set forth in Title VII, Article 726-790 of the Louisiana Children's Code.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

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MEMBERS

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

The Honorable Judge J. Christopher Peters
Judicial Expense Fund and Families in Need of Services (FINS) Fund
of the Twenty-Eighth Judicial District Court
Parish of LaSalle, State of Louisiana

Management is responsible for the accompanying financial statements of the governmental activities of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Twenty-Eighth Judicial Court, as of and for the year ended October 31, 2020, which collectively comprise the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Twenty-Eighth Judicial Court's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplemental information be presented to supplement the basic financial statements. 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. Such information is the responsibility of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The other supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

The Vercher Group

Jena, Louisiana
March 1, 2021

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the District, we offer readers of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Twenty-Eighth Judicial District Court’s financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended October 31, 2020. We encourage readers to consider the information presented here in conjunction with the District’s financial statements.

The Management’s Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$112,129.
- The District had total revenues of \$72,967. This is a \$23,606 decrease from last year’s revenues mainly due to a decrease in intergovernmental revenues.
- The District had total expenditures of \$71,721, which is a \$12,811 decrease from last year’s expenditures mainly due to a decrease in capital outlay expenses.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District’s basic financial statements. The District’s basic financial statements consist of two components: 1) fund financial statements, and 2) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves. The District is a special-purpose entity engaged only in governmental activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Effective, January 1, 2004, the District adopted Governmental Accounting Standards (GASB) Statement No. 34, *Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments*.

See independent accountant’s report.

MD&A

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Comparative Statement of Net Position Governmental Funds

The following table represents a condensed Comparative Statement of Net Position as of October 31, 2020:

	<u>2019</u>	<u>2020</u>	<u>% Change</u>
Assets			
Cash & Investments	\$ 68,654	\$ 69,564	1.3
Receivables (Net)	315	540	71.4
Capital Assets, Net of Accumulated Depreciation	29,643	42,267	42.6
Total Assets	<u>98,612</u>	<u>112,371</u>	14.0
Liabilities & Net Position			
Accounts, Salaries, & Other Payables	354	242	-31.6
Total Liabilities	<u>354</u>	<u>242</u>	-31.6
Net Position			
Net Investment in Capital Assets	29,643	42,267	42.6
Unrestricted	66,092	67,430	-2.0
Restricted	2,523	2,432	-3.6
Total Net Position	<u>\$ 98,258</u>	<u>\$ 112,129</u>	14.1

Comparative Changes in Fund Balances Governmental Funds

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended October 31, 2020:

	<u>2019</u>	<u>2020</u>	<u>% Change</u>
Beginning Fund Balances	\$ 56,574	\$ 68,615	21.3
Total Revenues	96,573	72,968	-24.5
Total Expenditures	(84,532)	(71,721)	-15.2
Increase (Decrease) In Fund Balances	<u>12,041</u>	<u>1,247</u>	-89.7
Ending Fund Balances	<u>\$ 68,615</u>	<u>\$ 69,862</u>	1.8

See independent accountant's report.

MD&A

CAPITAL ASSETS

Capital Assets – Governmental Fund

At October 31, 2020, the District had \$42,267 invested in capital assets, including the following:

	2019	2020
Furnishings & Equipment	\$ 140,386	\$ 160,452
Accumulated Depreciation	(110,743)	(118,185)
Total Capital Assets (Net)	\$ 29,643	\$ 42,267

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Amy Stapleton, Treasurer, at phone number (318) 992-2002.

See independent accountant's report.

BASIC FINANCIAL STATEMENTS

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Statement of Net Position
October 31, 2020**

		<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS		
Current Assets		
Cash & Cash Equivalents	\$	45,567
Investments		23,997
Receivables (Net of Allowances for Uncollectibles)		540
Total Current Assets		<u>70,104</u>
Non-Current Assets		
Capital Assets (Net)		42,267
Total Non-Current Assets		<u>42,267</u>
TOTAL ASSETS		<u>112,371</u>
LIABILITIES		
Current Liabilities		
Accounts, Salaries, & Other Payables		242
Total Current Liabilities		<u>242</u>
TOTAL LIABILITIES		<u>242</u>
NET POSITION		
Net Investment in Capital Assets		42,267
Unrestricted		67,430
Restricted		2,432
TOTAL NET POSITION	\$	<u>112,129</u>

See independent accountant's report.
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Statement of Activities
For the Year Ended October 31, 2020**

GOVERNMENTAL ACTIVITIES	PROGRAM REVENUES					NET (EXPENSES) REVENUES & CHANGE IN NET ASSETS PROGRAM REVENUES
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>	<u>Net (Expenses)/ Revenue</u>	<u>Governmental Activities</u>
General	\$ (31,271)	\$ -0-	\$ -0-	\$ 22,705	\$ (8,566)	\$ (8,566)
FINS	(27,826)	-0-	-0-	-0-	(27,826)	(27,826)
Total	<u>\$ (59,097)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 22,705</u>	<u>\$ (36,392)</u>	<u>(36,392)</u>
				Interest Income		388
				Intergovernmental		49,875
				TOTAL GENERAL REVENUES		<u>50,263</u>
				CHANGE IN NET POSITION		13,871
				NET POSITION-BEGINNING		98,258
				NET POSITION-ENDING	\$	<u>112,129</u>

See independent accountant's report.
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Balance Sheet, Governmental Funds
October 31, 2020**

	<u>GENERAL FUND</u>	<u>FINS</u>	<u>TOTAL</u>
ASSETS			
Cash & Cash Equivalents	\$ 43,135	\$ 2,432	\$ 45,567
Investments	23,997	-0-	23,997
Receivables (Net of Allowances for Uncollectibles)	540	-0-	540
TOTAL ASSETS	<u>67,672</u>	<u>2,432</u>	<u>70,104</u>
LIABILITIES & FUND BALANCE			
LIABILITIES			
Accounts, Salaries, & Other Payables	242	-0-	242
TOTAL LIABILITIES	<u>242</u>	<u>-0-</u>	<u>242</u>
FUND BALANCES			
Unassigned	67,430	-0-	67,430
Restricted	-0-	2,432	2,432
TOTAL FUND BALANCE	<u>67,430</u>	<u>2,432</u>	<u>69,862</u>
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 67,672</u>	<u>\$ 2,432</u>	<u>\$ 70,104</u>

See independent accountant's report.
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Reconciliation of the Balance Sheet
To the Statement of Net Position
Year Ended October 31, 2020**

Total fund balance – governmental funds	\$	69,862
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Long-term liabilities are not due and payable in the current period, and therefore are not reported in the governmental funds.		-0-
Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the balance sheet – governmental funds.		
Total net position of governmental activities	\$	<div style="display: inline-block; text-align: right;"> <u>42,267</u> <u>112,129</u> </div>

See independent accountant's report.
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances
Governmental Funds
For the Year Ended October 31, 2020**

	<u>GENERAL FUND</u>	<u>FINS</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental	\$ 22,143	\$ 27,732	\$ 49,875
Capital Grants	22,705	-0-	22,705
Interest Income	385	3	388
TOTAL REVENUES	<u>45,233</u>	<u>27,735</u>	<u>72,968</u>
EXPENDITURES			
Salaries/Personnel Costs	-0-	27,732	27,732
Office Expense	17,179	-0-	17,179
Travel	-0-	-0-	-0-
Other Administration	3,164	-0-	3,164
Telephone	2,846	-0-	2,846
Copier Lease	640	-0-	640
Miscellaneous	-0-	94	94
Capital Outlay	20,066	-0-	20,066
TOTAL EXPENDITURES	<u>43,895</u>	<u>27,826</u>	<u>71,721</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,338	(91)	1,247
FUND BALANCES-BEGINNING	<u>66,092</u>	<u>2,523</u>	<u>68,615</u>
FUND BALANCES-ENDING	<u>\$ 67,430</u>	<u>\$ 2,432</u>	<u>\$ 69,862</u>

See independent accountant's report.
The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Reconciliation of the Statement of Revenues, Expenditures, & Changes in Fund Balances
to the Statement of Activities
Year Ended October 31, 2019**

Net change in fund balance – total governmental funds \$ 1,247

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

The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Loan Proceeds	-0-	
Principal Paid	-0-	
	-0-	-0-

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 and reported as depreciation expense. This is the amount which capital outlays exceeded depreciation in the current period.

Capital Outlays	20,066	
Depreciation	(7,442)	
	12,624	12,624
Change in net position of governmental activities	\$	13,871

See independent accountant's report.
The accompanying notes are an integral part of this statement.

**NOTES TO THE BASIC
FINANCIAL STATEMENTS**

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

NOTES TO THE BASIC FINANCIAL STATEMENTS

INTRODUCTION

The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Twenty-Eighth Judicial District Court and are collected by the sheriff.

The Judicial Expense Fund is part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, this fund is a component unit of the LaSalle Parish Police Jury.

The Twenty-Eighth Judicial District Court Families In Need of Services (FINS) Program was created July 1, 1994, as set forth in Title VII, Article 726-790 of the Louisiana Children's Code. The Twenty-Eighth Judicial District Court Families In Need of Services (FINS) Program is comprised of the following judicial components: 28th Judicial District Court.

The FINS program exists in all courts in Louisiana that had juvenile jurisdiction on July 1, 1994. The State of Louisiana designed the program to bring together resources for the purpose of helping families (troubled youths and their parents) to remedy self-destructive behaviors by juveniles and/or other family members. The primary purposes of this program are (a) to use the authority of the courts in providing maximum available services to families in need of services and (b) to use formal court proceedings only after all other alternatives have been exhausted. The goal of the FINS program is to reduce formal juvenile court involvement, while generating appropriate community services to benefit the child and improve family relations.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all of the nonfiduciary activities of the Judicial Expense Fund and Families in Need of Services (FINS) Fund.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. All individual governmental funds are reported as separate columns in the fund financial statements.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, & FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. 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 recognized as soon as they are both measurable and available. 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 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

Fees associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Judicial Expense Fund and Families in Need of Services (FINS) Fund reports the following governmental funds:

- The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in the FINS fund. The financing activity of the FINS Fund is accounted for in a special revenue fund.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

C. EQUITY CLASSIFICATIONS

In the government-wide financial statements, equity is classified as Net Position and displayed in three components as applicable. The components are as follows:

Net Investment in Capital Assets - Capital assets including restricted capital assets, when applicable, net of accumulated depreciation.

Restricted Net Position - Net position with constraints placed on their 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.

Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management applies restricted resources first. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expense.

In the fund financial statements, governmental fund equity is classified as fund balance. The fund has implemented GASB Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

- a. Nonspendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation;
- c. Committed fund balance - amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;
- d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

D. CASH & INVESTMENTS (CERTIFICATES OF DEPOSIT IN EXCESS OF 90 DAYS)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) 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 equal 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.

Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Entity that the fiscal agent bank has failed to pay deposit funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Entity's name.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

Bank	Bank Balance 10/31/2020
Southern Heritage Bank	\$ 2,432
The Community Bank	57,402
Sabine State Bank	10,073
Total	\$ 69,907

Amounts on deposit were fully secured as of October 31, 2020, and were secured by the following pledges:

Description	Total All Banks Market Value
FDIC (Category 1)	\$ 69,907
Securities (Category 2)	-0-
Total	\$ 69,907

E. FIXED ASSETS

For the year October 31, 2020, no interest costs were capitalized for construction of fixed assets. The District's capitalization policy is \$1,500.

Depreciation of all exhaustible fixed assets is charged as an expense against its operations. Accumulated depreciation is reported on the proprietary fund balance sheet and governmental fund statement of activities. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Equipment	5-10 Years
-----------	------------

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
(CONTINUED)**

F. VACATION, SICK LEAVE & COMPENSATED ABSENCES

The Judicial Expense Fund and Families in Need of Services (FINS) Fund has no leave policies.

G. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles 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 and expenses during the reporting period. Actual results could differ from those estimates.

2. CHANGES IN GOVERNMENTAL FIXED ASSETS

A summary of change in governmental fixed assets follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Furnishings & Equipment	\$ 140,386	\$ 20,066	\$ -0-	\$ 160,452
Accumulated Depreciation	(110,743)	(7,442)	-0-	(118,185)
Net Fixed Assets	\$ 29,643	\$ 12,624	\$ -0-	\$ 42,267

Fixed assets are depreciated using the straight-line method using the following useful lives:

Equipment	5-10 Years
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3. RECEIVABLES

The receivables at October 31, 2020, are detailed below:

Intergovernmental	\$ <u>540</u>
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Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

4. PAYABLES

The payables at October 31, 2020, are detailed below:

Vendors Payable	\$ <u>242</u>
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5. RESTRICTED FUND BALANCE

Restricted Fund Balance is restricted for Families in Need of Services (FINS) Fund Activities.

REQUIRED SUPPLEMENTAL INFORMATION

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances
Budget and Actual
General Fund
For the Year Ended October 31, 2020**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO ACTUAL DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental	\$ 44,500	\$ 44,500	\$ 22,143	\$ (22,357)
Capital Grants	-0-	-0-	22,705	22,705
Interest Income	-0-	-0-	385	385
TOTAL REVENUES	<u>44,500</u>	<u>44,500</u>	<u>45,233</u>	<u>733</u>
EXPENDITURES				
Office Expense	11,000	11,000	-0-	11,000
Travel	5,000	5,000	17,179	(12,179)
Copier Lease	-0-	-0-	640	(640)
Telephone	-0-	-0-	2,846	(2,846)
Other Administration	8,500	8,500	3,164	5,336
Capital Outlay	20,000	20,000	20,066	(66)
TOTAL EXPENDITURES	<u>\$ 44,500</u>	<u>\$ 44,500</u>	<u>43,895</u>	<u>\$ 605</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			1,338	
FUND BALANCES-BEGINNING			<u>66,092</u>	
FUND BALANCES-ENDING			<u>\$ 67,430</u>	

See independent accountant's report.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances
Budget and Actual
FINS Fund
For the Year Ended October 31, 2020**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO ACTUAL DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Supreme Court Allotment	\$ 27,732	\$ 27,732	\$ 27,732	\$ -0-
Interest Income	-0-	-0-	3	3
TOTAL REVENUES	<u>27,732</u>	<u>27,732</u>	<u>27,735</u>	<u>3</u>
EXPENDITURES				
Officer Salary	27,732	27,732	27,732	-0-
Miscellaneous	-0-	-0-	94	(94)
TOTAL EXPENDITURES	<u>\$ 27,732</u>	<u>\$ 27,732</u>	<u>27,826</u>	<u>\$ (94)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			(91)	
FUND BALANCES-BEGINNING			<u>2,523</u>	
FUND BALANCES-ENDING			<u>\$ 2,432</u>	

See independent accountant's report.

OTHER SUPPLEMENTAL SCHEDULE

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**Schedule of Compensation Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended October 31, 2020**

28th Judicial Expense Fund
Honorable Judge J. Christopher Peters, 28th Judicial Judge

<u>Purpose</u>	<u>Amount</u>
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	109
Travel	-0-
Registration Fees	225
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	\$ -0-

*An example of an un-vouchered expense would be a travel advance.

See independent accountant's report.

OTHER REPORTS

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MANAGEMENT LETTER COMMENTS

During the course of our compilation, we observed conditions and circumstances that may be improved. Below are situations that may be improved (if any) and recommendations for improvements.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

There are no current year management letter comments.

**JUDICIAL EXPENSE FUND
AND FAMILIES IN NEED OF SERVICES (FINS) FUND
OF THE TWENTY-EIGHTH JUDICIAL DISTRICT COURT
PARISH OF LASALLE
STATE OF LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the Judicial Expense Fund and Families in Need of Services (FINS) Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended October 31, 2019.

PRIOR YEAR FINDINGS

2019-1 Budget Variance (Resolved)

Condition: The District had an unfavorable expenditure variance of \$27,923 or 96.3% in the general fund for the year ended October 31, 2019.

Criteria: The Budget Act requires that budgets be amended when the variance exceeds 5%.

Cause of Condition: The District did not amend the original budget.

Effect of Condition: The general fund having an unfavorable expenditure and violating the Budget Act.

Recommendation: The District should amend its budget when it exceeds a 5% variance.

Client Response: The District will amend its budget when it exceeds a 5% variance.