

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-3
<u>Basic Financial Statements</u>	4
Government-wide Financial Statements (GWFS)	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements	
Balance Sheet – Governmental Funds	7
Reconciliation of the Governmental Funds' Balance Sheet to the Statement of Net Position	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	9-11
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Basic Financial Statements	13-22
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Budgetary Comparison Schedule – General Fund	23-24
Budgetary Comparison Schedule – Hearing Officer Fund	25
Budgetary Comparison Schedule – Adult Drug Court Fund	26
Budgetary Comparison Schedule – Family Preservation Court Fund	27
Notes to Required Supplementary Information	28
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
General Fund -	29
Comparative Balance Sheet	30
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	31-32
Special Revenue Funds	33
Hearing Officer Fund –	
Comparative Balance Sheet	34
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	35

	<u>PAGE</u>
Adult Drug Court Fund –	
Comparative Balance Sheet	36
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	37
Family Preservation Court Fund –	
Comparative Balance Sheet	38
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	39
Law Library Fund –	
Comparative Balance Sheet	40
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	41
Indigent Transcript Fund –	
Comparative Balance Sheet	42
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	43
FINS Fund –	
Comparative Balance Sheet	44
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	45
Sobriety Court Fund –	
Comparative Balance Sheet	46
Comparative Statement of Revenues, Expenditures, and Changes in Fund Balance	47
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	48
Justice System Funding Schedule - Judicial Expense Fund	49
Justice System Funding Schedule - Adult Drug Court Fund	50
Justice System Funding Schedule - Indigent Transcript Fund	51
 <u>RELATED REPORTS</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	52-53
Schedule of Findings and Responses	54-55
Schedule of Prior Year Findings	56

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Louisiana Twenty-seventh Judicial Expense Fund's basic financial statements as listed in the table of contents.

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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana
Page 2

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund, as of December 31, 2020 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

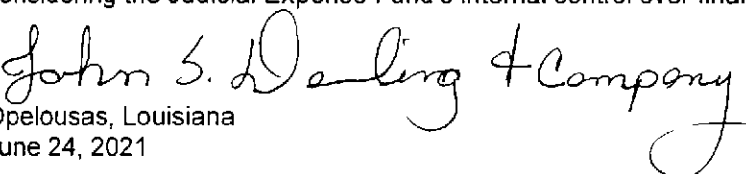
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's basic financial statements. The other supplementary information on pages 29-51 is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 2021, on our consideration of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Judicial Expense Fund's internal control over financial reporting and compliance.


Opelousas, Louisiana
June 24, 2021

BASIC FINANCIAL STATEMENTS

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

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF NET POSITION
DECEMBER 31, 2020

	<u>GOVERNMENTAL ACTIVITIES</u>
 <u>ASSETS</u>	
Cash and cash equivalents	\$ 466,696
Investments, at cost	1,115,827
Accrued interest receivable	1,936
Due from other governmental units	692,844
Utility deposit	20
Capital assets, net	285,813
<u>Total assets</u>	<u>2,563,136</u>
 <u>LIABILITIES</u>	
Accounts payable	20,368
Payroll taxes payable	5,400
<u>Total liabilities</u>	<u>25,768</u>
 <u>NET POSITION</u>	
Net investment in capital assets	285,813
Restricted for grant	984,452
Unrestricted	1,267,103
<u>Total net position</u>	<u>2,537,368</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues Change in Net Position Governmental Activities	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<u>Governmental Activities</u>					
District Court	\$ 506,384	\$ 10,833	\$ 380,668	\$ -	\$ (114,883)
Hearing Officer	238,229	-	228,112	-	(10,117)
Family Preservation Court	62,770	-	74,355	-	11,585
Drug/Sobriety Court	<u>368,313</u>	<u>32,929</u>	<u>315,811</u>	<u>-</u>	<u>(19,573)</u>
<u>Total governmental activities</u>	<u>1,175,696</u>	<u>43,762</u>	<u>998,946</u>	<u>-</u>	<u>(132,988)</u>
General Revenues					
Interest					10,943
Intergovernmental - racino income					33,923
Other income					<u>9,150</u>
<u>Total general revenues</u>					<u>54,016</u>
Change in net position					(78,972)
Net position – January 1, 2020					<u>2,616,340</u>
Net position – December 31, 2020					<u>2,537,368</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
BALANCE SHEET – GOVERNMENTAL FUNDS
DECEMBER 31, 2020

	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>FAMILY PRESERVATION COURT FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>						
Cash and cash equivalents	\$ 150,516	\$ 97,350	\$ 116,463	\$ 24,008	\$ 78,359	\$ 466,696
Investments, at cost	482,110	600,203	-	-	33,514	1,115,827
Accrued interest receivable	232	-	-	-	-	232
Due from other governmental units	16,631	16,977	22,825	6,572	-	63,005
Utility deposit	-	20	-	-	-	20
Due from other funds	-	5,000	15,794	-	1,279	22,073
	<u>649,489</u>	<u>719,550</u>	<u>155,082</u>	<u>30,580</u>	<u>113,152</u>	<u>1,667,853</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ 8,640	\$ 2,806	\$ 6,564	\$ 393	\$ 1,965	\$ 20,368
Payroll taxes payable	1,799	-	2,790	811	-	5,400
Due to other funds	6,279	-	-	15,794	-	22,073
<u>Total liabilities</u>	<u>16,718</u>	<u>2,806</u>	<u>9,354</u>	<u>16,998</u>	<u>1,965</u>	<u>47,841</u>
<u>FUND BALANCES</u>						
Restricted	-	716,744	145,728	13,582	108,398	984,452
Committed	-	-	-	-	2,789	2,789
Unassigned	632,771	-	-	-	-	632,771
<u>Total fund balances</u>	<u>632,771</u>	<u>716,744</u>	<u>145,728</u>	<u>13,582</u>	<u>111,187</u>	<u>1,620,012</u>
<u>Total liabilities and fund balances</u>	<u>649,489</u>	<u>719,550</u>	<u>155,082</u>	<u>30,580</u>	<u>113,152</u>	<u>1,667,853</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS' BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2020

Total fund balances for governmental funds at December 31, 2020		\$ 1,620,012
Cost of capital assets at December 31, 2020	\$ 755,119	
Less: Accumulated depreciation as of December 31, 2020	<u>(469,306)</u>	285,813
Certain revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. However, the revenues are included on the accrual basis used in the government-wide statements.		629,839
Additional accrued interest receivable on accrual basis		<u>1,704</u>
Net position at December 31, 2020		<u><u>2,537,368</u></u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>FAMILY PRESERVATION COURT FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>						
Intergovernmental						
Court cost collections from						
Clerk of Court	\$ 27,053	\$ -	\$ -	\$ -	\$ -	\$ 27,053
Sheriff's Department	100,512	-	-	-	-	100,512
Parish Government expense reimbursement	153,594	-	-	-	-	153,594
Grant from Louisiana Children's Cabinet	42,160	-	-	-	-	42,160
Racino revenue	33,923	-	-	-	-	33,923
Federal grants	-	-	61,525	69,847	-	131,372
State grants	67,941	228,112	222,786	4,508	16,837	540,184
Job readiness income	-	-	31,500	-	-	31,500
Parish Law Library collections						
from District Attorney	-	-	-	-	5,410	5,410
Charges for services						
Indigent Fund collections						
Transcripts	-	-	-	-	5,393	5,393
Pro Bono revenue	-	-	-	-	5,440	5,440
Adult Drug/Sobriety Court Fund collections						
Urine analysis fees	-	-	32,379	-	550	32,929
Interest income	5,522	5,012	-	-	392	10,926
Other income	7,836	1,314	-	-	-	9,150
<u>Total revenues</u>	<u>438,541</u>	<u>234,438</u>	<u>348,190</u>	<u>74,355</u>	<u>34,022</u>	<u>1,129,546</u>

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

<u>EXPENDITURES</u>	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>FAMILY PRESERVATION COURT FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
Judicial						
Current operating						
Insurance	\$ 17,675	\$ -	\$ 3,610	\$ -	\$ -	\$ 21,285
Office supplies	24,119	6,054	14,964	263	297	45,697
Transcripts	32,828	-	-	-	558	33,386
Minute clerks	-	21,600	-	-	-	21,600
Law material	16,509	-	-	-	17,689	34,198
Pro Bono fees	-	-	-	-	6,000	6,000
Professional services	34,253	109,247	9,340	90	60	152,990
Miscellaneous	3,829	462	5,271	145	-	9,707
Licensing fee	-	-	600	-	-	600
Wages	140,354	89,437	225,360	53,300	11,160	519,611
Travel	-	5,315	-	-	-	5,315
Payroll taxes	12,240	-	13,907	3,457	567	30,171
Seminars	2,515	1,212	-	-	-	3,727
Telephone	10,348	490	276	-	-	11,114
Equipment maintenance	-	-	6,108	125	-	6,233
Internet	564	-	-	-	-	564
Dues and subscriptions	3,644	695	-	-	-	4,339
Judges travel	225	-	-	-	-	225
FINS expense	45,471	-	-	-	-	45,471
Travel	-	-	1,534	-	-	1,534

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>FAMILY PRESERVATION COURT FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>EXPENDITURES - (CONTINUED)</u>						
Utilities	\$ -	\$ -	\$ 5,817	\$ -	\$ -	\$ 5,817
Rent	-	-	15,600	-	-	15,600
Treatment expense	-	-	9,600	5,390	3,286	18,276
Drug testing expense	-	-	52,148	-	586	52,734
Leases	8,126	1,446	1,856	-	-	11,428
Computer services	57,491	-	-	-	-	57,491
Capital outlay	15,974	-	-	-	-	15,974
<u>Total expenditures</u>	<u>426,165</u>	<u>235,958</u>	<u>365,991</u>	<u>62,770</u>	<u>40,203</u>	<u>1,131,087</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>12,376</u>	<u>(1,520)</u>	<u>(17,801)</u>	<u>11,585</u>	<u>(6,181)</u>	<u>(1,541)</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers in (out)	(7,264)	(10,820)	(2,920)	(2,349)	23,353	-
<u>Total other financing sources (uses)</u>	<u>(7,264)</u>	<u>(10,820)</u>	<u>(2,920)</u>	<u>(2,349)</u>	<u>23,353</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	5,112	(12,340)	(20,721)	9,236	17,172	(1,541)
<u>FUND BALANCES, beginning of year</u>	<u>627,659</u>	<u>729,084</u>	<u>166,449</u>	<u>4,346</u>	<u>94,015</u>	<u>1,621,553</u>
<u>FUND BALANCES, end of year</u>	<u>632,771</u>	<u>716,744</u>	<u>145,728</u>	<u>13,582</u>	<u>111,187</u>	<u>1,620,012</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2020

Total net change in fund balances for the year ended December 31, 2020 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ (1,541)
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 15,974	
Depreciation expense for year ended December 31, 2020	<u>(60,583)</u>	(44,609)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		(32,839)
Difference between accrued interest receivable on modified accrual basis versus accrual basis		<u>17</u>
<u>Total changes in net position for the year ended</u> <u>December 31, 2020 per Statement of Activities</u>		<u><u>(78,972)</u></u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the subsequent subsection of this note.

A. FINANCIAL REPORTING ENTITY

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

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

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

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

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. FINANCIAL REPORTING ENTITY (Continued)

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

B. BASIS OF PRESENTATION

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

The Statement of Activities demonstrates the degree in which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function, and therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operation or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

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

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

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

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

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

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

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

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

Governmental Funds

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

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

Measurement Focus

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

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

Basis of Accounting

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Revenues

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

Expenditures

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

D. ENCUMBRANCES

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

E. ESTIMATES

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

F. CASH AND INVESTMENTS

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

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

G. RECEIVABLES AND PAYABLES

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. RECEIVABLES AND PAYABLES (Continued)

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

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

H. CAPITAL ASSETS

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

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

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

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

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

I. COMPENSATED ABSENCES

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

J. RETIREMENT

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

K. BUDGETS AND BUDGETARY ACCOUNTING

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

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

L. EQUITY CLASSIFICATIONS

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

1. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net position - Consist of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance reports aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form – prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS (Continued)

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

M. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

2. CASH AND INVESTMENTS

Cash consists of cash on hand, demand deposits, and savings accounts. At December 31, 2020, the carrying amount of the Judicial Expense Fund's cash, Governmental activities and Fiduciary Fund, was \$466,696 and the carrying amounts of investments, which consisted of certificates of deposit was \$1,115,827.

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

At December 31, 2020, the Judicial Expense Fund had \$1,579,715 in bank deposits, \$1,340,757 of the bank deposits was covered by FDIC insurance, and \$238,958 was exposed to custodial credit risk. Deposits exposed to custodial credit risk are collateralized with securities held by the pledging institutions' trust department or agent, but not in the Judicial Expense Fund's name. The Judicial Expense Fund does not have a policy for custodial credit risk.

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

3. INTERFUND RECEIVABLES AND PAYABLE

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds" in the fund financial statements. In the government-wide financial statements, interfund receivables and payables are eliminated within the governmental activities. All of these accounts are expected to be repaid within one year from the date of the financial statements.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

3. INTERFUND RECEIVABLES AND PAYABLE (Continued)

Interfund receivables and payables in the fund financial statements are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ -	\$ 6,279
Special Revenue Fund:		
Hearing Officer Fund	5,000	-
Adult Drug Court Fund	15,794	-
Family Preservation Court Fund	-	15,794
Law Library Fund	1,279	-
Sobriety Court Fund	-	-
	<u>22,073</u>	<u>22,073</u>

4. TRANSFERS IN AND OUT

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 36	\$ 7,300
Special Revenue Fund:		
Hearing Officer Fund	-	10,820
FINS Fund	-	-
Law Library Fund	10,820	-
Family Preservation Fund	-	2,349
Adult Drug Court	2,340	5,260
Sobriety Court Fund	<u>12,533</u>	<u>-</u>
	<u>25,729</u>	<u>25,729</u>

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

5. CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2020, for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are as follows:

Governmental Activities	<u>Balance</u> <u>1/1/2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2020</u>
Other structures and improvements	\$ 88,006	\$ -	\$ -	\$ 88,006
Equipment and furniture	651,139	15,974	-	667,113
<u>Total at historical cost</u>	<u>739,145</u>	<u>15,974</u>	<u>-</u>	<u>755,119</u>
Accumulated depreciation				
Other structures and improvements	(83,196)	(3,683)	-	(86,879)
Equipment and furniture	<u>(325,527)</u>	<u>(56,900)</u>	<u>-</u>	<u>(382,427)</u>
<u>Total accumulated depreciation</u>	<u>(408,723)</u>	<u>(60,583)</u>	<u>-</u>	<u>(469,306)</u>
Governmental Activities				
Capital assets, net	<u>330,422</u>	<u>(44,609)</u>	<u>-</u>	<u>285,813</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

6. COMPENSATION

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

7. LEASE COMMITMENTS

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

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

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

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

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

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

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

2021	\$ 9,854
2022	7,021
2023	3,997
2024	3,629
2025	<u>156</u>
<u>Total</u>	<u><u>24,657</u></u>

Lease expenditures incurred for the year ended December 31, 2020 were \$ 11,428.

8. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 24, 2021, which is the date the financial statements were available to be issued. As of June 24, 2021, there were no subsequent events noted.

9. UNCERTAINTIES

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2020

10. FUND BALANCE CONSTRAINTS

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

	<u>General Fund</u>	<u>Hearing Officer Fund</u>	<u>Adult Drug Court Fund</u>	<u>Family Preservation Court Fund</u>	<u>Other Governmental Funds</u>
Fund Balances:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	716,744	145,728	13,582	108,398
Committed - Law Library	-	-	-	-	2,789
Assigned	-	-	-	-	-
Unassigned	<u>632,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total fund balances</u>	<u>632,771</u>	<u>716,744</u>	<u>145,728</u>	<u>13,582</u>	<u>111,187</u>

11. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2020, consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Parish Government	\$ 633,838	\$ -	\$ 633,838
Parish Government - Racino	3,485	-	3,485
St Landry Parish Sheriff	9,146	-	9,146
Louisiana Supreme Court	-	29,398	29,398
Louisiana Department of Social Services	<u>-</u>	<u>16,977</u>	<u>16,977</u>
<u>Totals</u>	<u>646,469</u>	<u>46,375</u>	<u>692,844</u>

REQUIRED SUPPLEMENTARY INFORMATION

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$ 30,850	\$ 28,000	\$ 27,053	\$ (947)
Sheriff's Department	137,500	100,000	100,512	512
Parish Government	137,200	154,594	153,594	(1,000)
Grant from Louisiana Children's				
Cabinet	40,800	40,860	42,160	1,300
Grant from Louisiana Supreme Court	-	67,941	67,941	-
Racino revenue	52,000	39,500	33,923	(5,577)
Interest income	1,500	1,500	5,522	4,022
Other income	-	6,459	7,836	1,377
<u>Total revenues</u>	<u>399,850</u>	<u>438,854</u>	<u>438,541</u>	<u>(313)</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Insurance	14,850	17,675	17,675	-
Office supplies	15,000	21,629	24,119	(2,490)
Lease	9,800	9,570	8,126	1,444
Transcripts	31,300	27,161	32,828	(5,667)
Law material	16,000	18,016	16,509	1,507
Professional services	35,000	25,668	34,253	(8,585)
Miscellaneous	15,933	3,288	3,829	(541)
Wages	147,000	143,654	140,354	3,300
Payroll taxes	11,250	11,000	12,240	(1,240)
Seminars	2,000	2,115	2,515	(400)
Telephone	7,500	6,415	10,348	(3,933)
Internet	-	-	564	(564)
Dues and subscriptions	1,200	1,440	3,644	(2,204)
Judges travel	-	-	225	(225)
Judges advances	12,000	12,000	-	12,000

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

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

	<u>BUDGET</u>			VARIANCE FAVORABLE (UNFAVORABLE)
	<u>ORIGINAL</u>	<u>FINAL</u>	<u>ACTUAL</u>	
<u>EXPENDITURES - (CONTINUED)</u>				
Licensing fee	\$ 1,250	\$ -	\$ -	\$ -
Computer services	45,000	52,000	57,491	(5,491)
FINS expense	45,060	45,262	45,471	(209)
Capital outlay	20,000	11,912	15,974	(4,062)
<u>Total expenditures</u>	<u>430,143</u>	<u>408,805</u>	<u>426,165</u>	<u>(17,360)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(30,293)</u>	<u>30,049</u>	<u>12,376</u>	<u>(17,673)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	36	36
Transfers out	(5,304)	(10,000)	(7,300)	2,700
<u>Total other financing sources (uses)</u>	<u>(5,304)</u>	<u>(10,000)</u>	<u>(7,264)</u>	<u>2,736</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(35,597)</u>	<u>20,049</u>	<u>5,112</u>	<u>(14,937)</u>
<u>FUND BALANCE, beginning of year</u>			<u>627,659</u>	
<u>FUND BALANCE, end of year</u>			<u>632,771</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
HEARING OFFICER FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
State grants	\$ 254,000	\$ 235,000	\$ 228,112	\$ (6,888)
Interest income	1,000	1,500	5,012	3,512
Other income	-	-	1,314	1,314
<u>Total revenues</u>	<u>255,000</u>	<u>236,500</u>	<u>234,438</u>	<u>(2,062)</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Office supplies	7,000	7,230	6,054	1,176
Lease	-	1,446	1,446	-
Minute clerks	21,600	21,600	21,600	-
Professional services	112,350	106,880	109,247	(2,367)
Wages	81,709	89,437	89,437	-
Travel	5,000	5,620	5,315	305
Seminars	2,000	1,212	1,212	-
Telephone	400	480	490	(10)
Dues and subscriptions	900	835	695	140
Miscellaneous	-	-	462	(462)
Computer services	1,000	-	-	-
<u>Total expenditures</u>	<u>231,959</u>	<u>234,740</u>	<u>235,958</u>	<u>(1,218)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>23,041</u>	<u>1,760</u>	<u>(1,520)</u>	<u>(3,280)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(5,304)	(10,820)	(10,820)	-
<u>Total other financing uses</u>	<u>(5,304)</u>	<u>(10,820)</u>	<u>(10,820)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>17,737</u>	<u>(9,060)</u>	<u>(12,340)</u>	<u>(3,280)</u>
<u>FUND BALANCE, beginning of year</u>			<u>729,084</u>	
<u>FUND BALANCE, end of year</u>			<u>716,744</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
ADULT DRUG COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 74,500	\$ 65,750	\$ 61,525	\$ (4,225)
State grants	190,000	233,000	222,786	(10,214)
Job readiness income	64,500	43,500	31,500	(12,000)
Charges for services				
Urine analysis fees	28,000	33,090	32,379	(711)
<u>Total revenues</u>	<u>357,000</u>	<u>375,340</u>	<u>348,190</u>	<u>(27,150)</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Wages	235,180	224,910	225,360	(450)
Equipment maintenance	6,300	7,700	6,108	1,592
Utilities	7,350	5,460	5,817	(357)
Adult treatment expense	9,300	9,000	9,600	(600)
Drug testing expense	42,000	54,340	52,148	2,192
Office supplies	14,000	14,850	14,964	(114)
Payroll taxes	16,850	17,200	13,907	3,293
Lease Expense	-	1,860	1,856	4
Rent	15,600	15,600	15,600	-
Seminars	1,000	200	-	200
Telephone	1,850	1,870	276	1,594
Professional services	7,900	9,000	9,340	(340)
Insurance	7,000	4,000	3,610	390
Licensing fee	600	600	600	-
Travel	750	750	1,534	(784)
Miscellaneous	-	3,000	5,271	(2,271)
<u>Total expenditures</u>	<u>365,680</u>	<u>370,340</u>	<u>365,991</u>	<u>4,349</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>OVER (UNDER) EXPENDITURES</u>	<u>(8,680)</u>	<u>5,000</u>	<u>(17,801)</u>	<u>(22,801)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	-	-	2,340	2,340
Transfers out	-	(5,000)	(5,260)	(260)
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>(5,000)</u>	<u>(2,920)</u>	<u>2,080</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(8,680)</u>	<u>-</u>	<u>(20,721)</u>	<u>(20,721)</u>
<u>FUND BALANCE</u> , beginning of year			<u>166,449</u>	
<u>FUND BALANCE</u> , end of year			<u>145,728</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGETARY COMPARISON SCHEDULE
FAMILY PRESERVATION COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 72,000	\$ 68,000	\$ 69,847	\$ 1,847
State grants	-	4,000	4,508	508
<u>Total revenues</u>	<u>72,000</u>	<u>72,000</u>	<u>74,355</u>	<u>2,355</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Wages	51,300	53,300	53,300	-
Treatment expense	10,275	6,000	5,390	610
Office supplies	6,500	2,032	263	1,769
Payroll taxes	3,925	4,080	3,457	623
Professional services	-	190	90	100
Equipment Maintenance	-	-	125	(125)
Miscellaneous	-	3,340	145	3,195
<u>Total expenditures</u>	<u>72,000</u>	<u>68,942</u>	<u>62,770</u>	<u>6,172</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>-</u>	<u>3,058</u>	<u>11,585</u>	<u>8,527</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	-	-	(2,349)	(2,349)
<u>Total other financing sources (uses)</u>	<u>-</u>	<u>-</u>	<u>(2,349)</u>	<u>(2,349)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>-</u>	<u>3,058</u>	<u>9,236</u>	<u>6,178</u>
<u>FUND BALANCE, beginning of year</u>			<u>4,346</u>	
<u>FUND BALANCE, end of year</u>			<u>13,582</u>	

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
(BUDGETARY COMPARISON SCHEDULE)
FOR THE YEAR ENDED DECEMBER 31, 2020

BUDGETARY ADOPTION PROCEDURES

See Note 1 for budgetary adoption procedures.

EXCESS OF BUDGETED REVENUES OVER ACTUAL

The Adult Drug Court Fund revenues were less than the budgeted amount by \$24,810 because the budget was not properly amended for this special revenue fund.

OTHER SUPPLEMENTARY INFORMATION

GENERAL FUND

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 150,516	\$ 142,845
Investments, at cost	482,110	476,610
Accrued interest receivable	232	233
Due from other governmental units	<u>16,631</u>	<u>22,887</u>
<u>Total assets</u>	<u>649,489</u>	<u>642,575</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 8,640	\$ 7,058
Payroll taxes payable	1,799	1,579
Due to other funds	<u>6,279</u>	<u>6,279</u>
<u>Total liabilities</u>	<u>16,718</u>	<u>14,916</u>
<u>FUND BALANCE</u>		
Unassigned	<u>632,771</u>	<u>627,659</u>
<u>Total fund balance</u>	<u>632,771</u>	<u>627,659</u>
<u>Total liabilities and fund balance</u>	<u>649,489</u>	<u>642,575</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
Intergovernmental		
Court cost collections from		
Clerk of Court	\$ 27,053	\$ 30,083
Sheriff's Department	100,512	144,074
Parish Government	153,594	126,887
Grant from Louisiana Children's Cabinet	42,160	41,210
Grant from Louisiana Supreme Court	67,941	99,317
Racino revenue	33,923	52,105
Interest income	5,522	6,617
Other income	7,836	6,556
<u>Total revenues</u>	<u>438,541</u>	<u>506,849</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Insurance	17,675	14,821
Office supplies	24,119	18,847
Lease	8,126	8,177
Transcripts	32,828	43,280
Law material	16,509	16,263
Professional services	34,253	49,275
Miscellaneous	3,829	2,420
Wages	140,354	145,585
Payroll taxes	12,240	11,149
Seminars	2,515	5,365
Telephone	10,348	8,386
Equipment maintenance	-	1,316
Internet	564	564
Dues and subscriptions	3,644	3,305
Judges travel	225	6,210
Computer services	57,491	46,350
FINs expense	45,471	45,228
Capital outlay	15,974	228,516
<u>Total expenditures</u>	<u>426,165</u>	<u>655,057</u>

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE (CONTINUED)
GENERAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>\$ 12,376</u>	<u>\$ (148,208)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	36	10
Transfers out	<u>(7,300)</u>	<u>(5,304)</u>
<u>Total other financing sources (uses)</u>	<u>(7,264)</u>	<u>(5,294)</u>
<u>NET CHANGE IN FUND BALANCE</u>	5,112	(153,502)
<u>FUND BALANCE</u> , beginning of year	<u>627,659</u>	<u>781,161</u>
<u>FUND BALANCE</u> , end of year	<u><u>632,771</u></u>	<u><u>627,659</u></u>

See Independent Auditor's Report.

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
HEARING OFFICER FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 97,350	\$ 107,921
Investments, at cost	600,203	595,191
Due from other governmental units	16,977	24,073
Utility deposit	20	20
Due from other funds	<u>5,000</u>	<u>5,000</u>
<u>Total assets</u>	<u>719,550</u>	<u>732,205</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	<u>\$ 2,806</u>	<u>\$ 3,121</u>
<u>Total liabilities</u>	<u>2,806</u>	<u>3,121</u>
<u>FUND BALANCE</u>		
Restricted for grant	<u>716,744</u>	<u>729,084</u>
<u>Total fund balance</u>	<u>716,744</u>	<u>729,084</u>
<u>Total liabilities and fund balance</u>	<u>719,550</u>	<u>732,205</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
HEARING OFFICER FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
State grants	\$ 228,112	\$ 268,011
Interest income	5,012	4,319
Other income	1,314	-
<u>Total revenues</u>	<u>234,438</u>	<u>272,330</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	6,054	6,375
Lease	1,446	1,159
Minute clerks	21,600	21,600
Professional services	109,247	116,927
Wages	89,437	81,709
Travel	5,315	4,860
Seminars	1,212	1,349
Telephone	490	436
Dues and subscriptions	695	745
Miscellaneous	462	-
Computer services	-	179
<u>Total expenditures</u>	<u>235,958</u>	<u>235,339</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>(1,520)</u>	<u>36,991</u>
<u>OTHER FINANCING USES</u>		
Transfers out	(10,820)	(5,304)
<u>Total other financing uses</u>	<u>(10,820)</u>	<u>(5,304)</u>
<u>NET CHANGE IN FUND BALANCE</u>	(12,340)	31,687
<u>FUND BALANCE</u> , beginning of year	<u>729,084</u>	<u>697,397</u>
<u>FUND BALANCE</u> , end of year	<u>716,744</u>	<u>729,084</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
ADULT DRUG COURT FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Petty cash	\$ 34	\$ 34
Cash	116,429	152,994
Due from other governmental units	22,825	32,719
Due from other funds	<u>15,794</u>	<u>15,500</u>
<u>Total assets</u>	<u>155,082</u>	<u>201,247</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 6,564	\$ 5,394
Payroll taxes payable	2,790	2,848
Due to other governmental units	-	26,556
<u>Total liabilities</u>	<u>9,354</u>	<u>34,798</u>
<u>FUND BALANCE</u>		
Restricted for grant	<u>145,728</u>	<u>166,449</u>
<u>Total fund balance</u>	<u>145,728</u>	<u>166,449</u>
<u>Total liabilities and fund balance</u>	<u>155,082</u>	<u>201,247</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
ADULT DRUG COURT FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
Intergovernmental		
Federal grants	\$ 61,525	\$ 66,210
State grants	222,786	228,780
Job readiness income	31,500	61,950
Charges for services		
Urine analysis fees	32,379	24,493
Total revenues	<u>348,190</u>	<u>381,433</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Wages	225,360	214,460
Equipment maintenance	6,108	8,170
Utilities	5,817	5,711
Adult treatment expense	9,600	9,600
Drug testing expense	52,148	53,640
Office supplies	14,964	12,205
Payroll taxes	13,907	16,082
Lease Expense	1,856	1,856
Rent	15,600	14,300
Telephone	276	1,631
Professional services	9,340	4,910
Insurance	3,610	3,810
Licensing fee	600	2,804
Travel	1,534	6,063
Equipment and supplies	-	217
Miscellaneous	5,271	902
Capital outlay	-	4,115
Total expenditures	<u>365,991</u>	<u>360,476</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>(17,801)</u>	<u>20,957</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	2,340	-
Transfers out	(5,260)	-
Total other financing sources (uses)	<u>(2,920)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(20,721)</u>	<u>20,957</u>
<u>FUND BALANCE, beginning of year</u>	<u>166,449</u>	<u>145,492</u>
<u>FUND BALANCE, end of year</u>	<u>145,728</u>	<u>166,449</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
FAMILY PRESERVATION COURT FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 24,008	\$ 15,664
Due from other governmental units	<u>6,572</u>	<u>5,330</u>
<u>Total assets</u>	<u><u>30,580</u></u>	<u><u>20,994</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 393	\$ 481
Payroll taxes payable	811	667
Due to other funds	<u>15,794</u>	<u>15,500</u>
<u>Total liabilities</u>	<u><u>16,998</u></u>	<u><u>16,648</u></u>
 <u>FUND BALANCE</u>		
Restricted for grant	<u>13,582</u>	<u>4,346</u>
<u>Total fund balance</u>	<u><u>13,582</u></u>	<u><u>4,346</u></u>
 <u>Total liabilities and fund balance</u>	 <u><u><u>30,580</u></u></u>	 <u><u><u>20,994</u></u></u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
MAJOR SPECIAL REVENUE FUND
FAMILY PRESERVATION COURT FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
Intergovernmental		
Federal grants	\$ 69,847	\$ 29,697
State grants	4,508	2,961
<u>Total revenues</u>	<u>74,355</u>	<u>32,658</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Wages	53,300	20,628
Treatment expense	5,390	3,052
Office supplies	263	2,525
Payroll taxes	3,457	2,103
Professional services	90	-
Equipment Maintenance	125	-
Miscellaneous	145	4
<u>Total expenditures</u>	<u>62,770</u>	<u>28,312</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>11,585</u>	<u>4,346</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers out	(2,349)	-
<u>Total other financing sources (uses)</u>	<u>(2,349)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	9,236	4,346
<u>FUND BALANCE</u> , beginning of year	<u>4,346</u>	<u>-</u>
<u>FUND BALANCE</u> , end of year	<u>13,582</u>	<u>4,346</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
LAW LIBRARY FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 2,889	\$ 2,957
Due from other funds	<u>1,279</u>	<u>1,279</u>
<u>Total assets</u>	<u><u>4,168</u></u>	<u><u>4,236</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,379	\$ -
<u>Total liabilities</u>	<u>1,379</u>	<u>-</u>
 <u>FUND BALANCE</u>		
Committed	<u>2,789</u>	<u>4,236</u>
<u>Total fund balance</u>	<u><u>2,789</u></u>	<u><u>4,236</u></u>
 <u>Total liabilities and fund balance</u>	 <u><u>4,168</u></u>	 <u><u>4,236</u></u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
LAW LIBRARY FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
Parish Law Library collections from District Attorney	\$ 5,410	\$ 5,304
Interest income	12	19
<u>Total revenues</u>	<u>5,422</u>	<u>5,323</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Law material	17,689	16,103
<u>Total expenditures</u>	<u>17,689</u>	<u>16,103</u>
<u>DEFICIENCY OF REVENUES</u>		
<u>UNDER EXPENDITURES</u>	<u>(12,267)</u>	<u>(10,780)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers in	10,820	10,608
<u>Total other financing sources</u>	<u>10,820</u>	<u>10,608</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(1,447)</u>	<u>(172)</u>
<u>FUND BALANCE</u> , beginning of year	<u>4,236</u>	<u>4,408</u>
<u>FUND BALANCE</u> , end of year	<u>2,789</u>	<u>4,236</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
INDIGENT TRANSCRIPT FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 60,825	\$ 56,275
Investment, at cost	33,514	33,132
Due from other governmental units	-	337
	<u>94,339</u>	<u>89,744</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted	94,339	89,744
<u>Total fund balance</u>	<u>94,339</u>	<u>89,744</u>
<u>Total liabilities and fund balance</u>	<u>94,339</u>	<u>89,744</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
INDIGENT TRANSCRIPT FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
Transcripts	\$ 5,393	\$ 5,793
Pro Bono revenue	5,440	5,219
Miscellaneous income	-	479
Interest income	380	247
<u>Total revenues</u>	<u>11,213</u>	<u>11,738</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Transcripts	558	1,377
Professional services	60	-
Pro Bono fees	6,000	6,036
<u>Total expenditures</u>	<u>6,618</u>	<u>7,413</u>
<u>NET CHANGE IN FUND BALANCE</u>	4,595	4,325
<u>FUND BALANCE</u> , beginning of year	<u>89,744</u>	<u>85,419</u>
<u>FUND BALANCE</u> , end of year	<u>94,339</u>	<u>89,744</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
FINS FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	<u>\$ 35</u>	<u>\$ 35</u>
<u>Total assets</u>	<u>35</u>	<u>35</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Restricted for grant	<u>35</u>	<u>35</u>
<u>Total fund balance</u>	<u>35</u>	<u>35</u>
<u>Total liabilities and fund balance</u>	<u>35</u>	<u>35</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
FINS FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
State grants	\$ -	\$ -
<u>Total revenues</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>		
<u>Total expenditures</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES</u> <u>OVER EXPENDITURES</u>	<u>-</u>	<u>-</u>
<u>OTHER FINANCING USES</u>		
Transfers out	-	(10)
<u>Total other financing uses</u>	<u>-</u>	<u>(10)</u>
<u>NET CHANGE IN FUND BALANCE</u>	-	(10)
<u>FUND BALANCE</u> , beginning of year	<u>35</u>	<u>45</u>
<u>FUND BALANCE</u> , end of year	<u>35</u>	<u>35</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUND
SOBRIETY COURT FUND
DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Cash	\$ 14,610	\$ -
<u>Total assets</u>	<u>14,610</u>	<u>-</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 586	\$ -
<u>Total liabilities</u>	<u>586</u>	<u>-</u>
<u>FUND BALANCE</u>		
Restricted	14,024	-
<u>Total fund balance</u>	<u>14,024</u>	<u>-</u>
<u>Total liabilities and fund balance</u>	<u>14,610</u>	<u>-</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
SOBRIETY COURT FUND
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>REVENUES</u>		
Charges for services		
Urine analysis fees	\$ 550	\$ -
State grants	16,837	-
<u>Total revenues</u>	<u>17,387</u>	<u>-</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	297	-
Wages	11,160	-
Payroll taxes	567	-
Treatment expense	3,286	-
Drug testing	586	-
<u>Total expenditures</u>	<u>15,896</u>	<u>-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>		
<u>OVER (UNDER) EXPENDITURES</u>	<u>1,491</u>	<u>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in	12,533	-
<u>Total other financing sources (uses)</u>	<u>12,533</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	14,024	-
<u>FUND BALANCE</u> , beginning of year	-	-
<u>FUND BALANCE</u> , end of year	<u>14,024</u>	<u>-</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF COMPENSATION, BENEFITS AND OTHER PAYMENTS
TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2020

Agency Head Name

Purpose	Judge Gerard Caswell	Judge Alonzo Harris	Judge James Doherty, Jr.	Judge Jason Meche
Salary	0.00	0.00	0.00	0.00
Benefits-insurance	0.00	0.00	0.00	0.00
Benefits-retirement	0.00	0.00	0.00	0.00
Benefits-social security	0.00	0.00	0.00	0.00
Benefits-life insurance	0.00	0.00	0.00	0.00
Benefits-other	0.00	0.00	0.00	0.00
Car allowance	0.00	0.00	0.00	0.00
Vehicle provided by government	0.00	0.00	0.00	0.00
Per diem	0.00	0.00	0.00	0.00
Reimbursements	3,000.00	3,000.00	3,000.00	3,000.00
Travel	0.00	0.00	0.00	0.00
Registration fees	0.00	0.00	0.00	0.00
Conference travel	0.00	0.00	0.00	0.00
Continuing professional education fees	0.00	0.00	0.00	0.00
Housing	0.00	0.00	0.00	0.00
Unvouchered expenses*	0.00	0.00	0.00	0.00
Special meals	0.00	0.00	0.00	0.00

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
JUDICIAL EXPENSE FUND JUSTICE SYSTEM FUNDING
SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>SIX MONTH PERIOD ENDED 6/30/2020</u>	<u>SIX MONTH PERIOD ENDED 12/31/2020</u>
<u>RECEIPTS FROM:</u>		
St. Landry Parish Clerk of Court - Civil Fees	\$ 12,743	\$ 13,493
St. Landry Parish Sheriff - Criminal Court Costs/Fees	13,885	8,760
St. Landry Parish Sheriff - Criminal Fines - Other	12,005	4,016
St. Landry Parish Sheriff - Bond Fees	28,303	29,091
St. Landry Parish Government - Criminal Court Costs/Fees	<u>10,000</u>	<u>12,000</u>
<u>Total Receipts</u>	<u>76,936</u>	<u>67,360</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 23,598</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
ADULT DRUG COURT FUND JUSTICE SYSTEM FUNDING
SCHEDULE - RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	SIX MONTH PERIOD ENDED <u>6/30/2020</u>	SIX MONTH PERIOD ENDED <u>12/31/2020</u>
<u>RECEIPTS FROM:</u>		
St. Landry Parish Adult Drug Court - Supervision Fees	<u>\$ 17,626</u>	<u>\$ 14,654</u>
<u>Total Receipts</u>	<u>17,626</u>	<u>14,654</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 595</u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
INDIGENT TRANSCRIPT FUND JUSTICE SYSTEM FUNDING
SCHEDULE – RECEIVING ENTITY
FOR THE YEAR ENDED DECEMBER 31, 2020

	SIX MONTH PERIOD ENDED <u>6/30/2020</u>	SIX MONTH PERIOD ENDED <u>12/31/2020</u>
<u>RECEIPTS FROM:</u>		
St. Landry Clerk of Court - Civil Fees	<u>\$ 4,941</u>	<u>\$ 5,251</u>
<u>Total Receipts</u>	<u>4,941</u>	<u>5,251</u>
Ending balance of amounts assessed but not received	<u>\$ -</u>	<u>\$ 977</u>

See Independent Auditor's Report.

RELATED REPORTS

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



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

Van L. Auld, CPA

JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS
 www.jsdc-cpas.com

Retired

Harold Dupre, CPA - 1996
 Dwight Ledoux, CPA - 1998
 Joel Lanclos, Jr., CPA - 2003
 G. Kenneth Pavy, II, CPA - 2020

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Governmental Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's basic financial statements, and have issued our report thereon dated June 24, 2021.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-1 that we consider to be a significant deficiency.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and responses as item 2020-2.

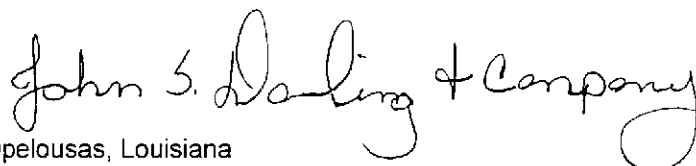
Louisiana Twenty-seventh Judicial District Judicial Expense Fund, Louisiana's Response to Findings

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

Purpose of this Report

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

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



Opelousas, Louisiana
June 24, 2021

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2020

A. SUMMARY OF AUDIT RESULTS

1. We have audited the basic financial statements of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2020, and have issued our report thereon dated June 24, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Uniform Guidance. Our audit of the financial statements as of December 31, 2020 resulted in an unmodified opinion.
2. One significant deficiency and no material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No management letter was issued for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2020.
5. There is no single audit required under the Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL

2020-1 Segregation of Duties

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

Criteria: Accounting duties should be segregated among employees.

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

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2020

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

Contact: Judge Caswell

COMPLIANCE

2020-2 Budget Amendment

Condition: Total revenues were less than budgeted revenues by \$24,810, or 7% in the Adult Drug Court Fund.

Criteria: Louisiana Revised Statute (RS 39:1310-1311) states that the budget must be amended when actual revenues are less than budgeted revenues by more than five percent.

Cause: The budget was not properly amended to account for the decrease in revenues.

Effect: Although the budget was amended before the fiscal year-end, the actual revenues were less than the budgeted revenues by more than five percent.

Recommendations: The District should budget revenues more accurately in the future to reflect actual revenues.

Response: The District will properly amend the budgets in future years to accurately reflect revenues.

Contact: Judge Caswell

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

N/A

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

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

2019-1 Segregation of Duties – Unresolved

2019-2 Budget Preparation – Resolved

2019-3 Budget Amendment – Unresolved

2019-4 Collateralization of Bank Deposits – Resolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

N/A