

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

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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, 2017, and the related notes to the financial statements, which collectively comprise the 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
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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, 2017 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 24-27 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 28-43 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.

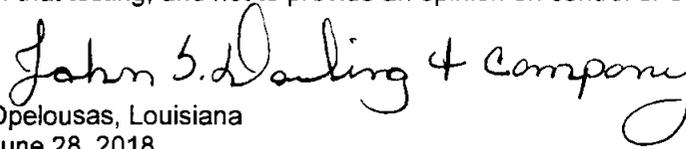
The Honorable Judges of the
Louisiana Twenty-seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana
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Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 28, 2018, on our consideration of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Judicial Expense Fund's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report, dated June 28, 2018 on the results of our state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards. The purpose of that report is solely to describe the scope of testing performed on those control compliance areas identified in the Louisiana Legislative Auditor's state wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.


Opelousas, Louisiana
June 28, 2018

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, 2017

	<u>GOVERNMENTAL ACTIVITIES</u>
 <u>ASSETS</u>	
Petty cash	\$ 34
Cash	391,960
Investments, at cost	1,158,739
Accrued interest receivable	1,387
Due from Clerk of Court	1,080
Due from Sheriff's Department	8,008
Due from Racino	4,414
Due from other governmental units	629,314
Utility deposit	20
Capital assets, net	159,184
<u>Total assets</u>	<u>2,354,140</u>
 <u>LIABILITIES</u>	
Accounts payable	14,323
Payroll taxes payable	4,592
<u>Total liabilities</u>	<u>18,915</u>
 <u>NET POSITION</u>	
Net investment in capital assets	159,184
Restricted for grant	849,653
Unrestricted	1,326,388
<u>Total net position</u>	<u>2,335,225</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, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expenses)</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Revenues</u> <u>Change in Net</u> <u>Position</u> <u>Governmental</u> <u>Activities</u>
<u>Governmental Activities</u>				
District Court	\$ 427,716	\$ 12,476	\$ 412,665	\$ (2,575)
Hearing Officer	235,033	-	255,324	20,291
Drug Court	313,934	24,268	287,896	(1,770)
<u>Total governmental activities</u>	<u>976,683</u>	<u>36,744</u>	<u>955,885</u>	<u>15,946</u>
General Revenues				
				4,137
				1,304
				47,963
				99
				<u>53,503</u>
				69,449
				<u>2,265,776</u>
				<u>2,335,225</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, 2017

	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>ASSETS</u>					
Petty cash	\$ -	\$ -	\$ 34	\$ -	\$ 34
Cash	232,801	55,728	53,625	49,806	391,960
Investments, at cost	537,425	588,561	-	32,753	1,158,739
Accrued interest receivable	80	-	-	-	80
Due from Clerk of Court	-	-	-	1,080	1,080
Due from Sheriff's Department	8,008	-	-	-	8,008
Due from Racino	4,414	-	-	-	4,414
Due from other governmental units	35,585	20,033	56,001	-	111,619
Utility deposit	-	20	-	-	20
Due from other funds	-	5,000	-	1,279	6,279
	<u>818,313</u>	<u>669,342</u>	<u>109,660</u>	<u>84,918</u>	<u>1,682,233</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ 6,402	\$ 2,971	\$ 3,650	\$ 1,300	\$ 14,323
Payroll taxes payable	1,588	-	3,004	-	4,592
Due to other funds	6,279	-	-	-	6,279
<u>Total liabilities</u>	<u>14,269</u>	<u>2,971</u>	<u>6,654</u>	<u>1,300</u>	<u>25,194</u>
<u>FUND BALANCES</u>					
Restricted	-	666,371	103,006	80,276	849,653
Committed	-	-	-	3,342	3,342
Unassigned	804,044	-	-	-	804,044
<u>Total fund balances</u>	<u>804,044</u>	<u>666,371</u>	<u>103,006</u>	<u>83,618</u>	<u>1,657,039</u>
<u>Total liabilities and fund balances</u>	<u>818,313</u>	<u>669,342</u>	<u>109,660</u>	<u>84,918</u>	<u>1,682,233</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, 2017

Total fund balances for governmental funds at December 31, 2017		\$ 1,657,039
Cost of capital assets at December 31, 2017	\$ 498,948	
Less: Accumulated depreciation as of December 31, 2017	<u>(339,764)</u>	159,184
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.		517,695
Additional accrued interest receivable on accrual basis		<u>1,307</u>
Net position at December 31, 2017		<u><u>2,335,225</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, 2017

	<u>GENERAL FUND</u>	<u>HEARING OFFICER FUND</u>	<u>ADULT DRUG COURT FUND</u>	<u>OTHER GOVERNMENTAL FUNDS</u>	<u>TOTAL GOVERNMENTAL FUNDS</u>
<u>REVENUES</u>					
Intergovernmental					
Court cost collections from					
Clerk of Court	\$ 37,984	\$ -	\$ -	\$ -	\$ 37,984
Sheriff's Department	158,114	-	-	-	158,114
Parish Government expense reimbursement	163,167	-	-	-	163,167
Grant from Louisiana Children's Cabinet	45,065	-	-	-	45,065
Racino revenue	47,963	-	-	-	47,963
Federal grants	-	-	74,784	-	74,784
State grants	-	255,324	164,612	1,928	421,864
Job readiness income	-	-	48,500	-	48,500
Parish Law Library collections					
from District Attorney	-	-	-	4,368	4,368
Charges for services					
Indigent Fund collections					
Transcripts	-	-	-	6,438	6,438
Pro Bono revenue	-	-	-	6,038	6,038
Adult Drug Court Fund collections					
Urine analysis fees	-	-	24,268	-	24,268
Restitution income	-	-	1,304	-	1,304
Interest income	2,400	1,524	-	135	4,059
Other income	99	-	-	-	99
<u>Total revenues</u>	<u>454,792</u>	<u>256,848</u>	<u>313,468</u>	<u>18,907</u>	<u>1,044,015</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, 2017

<u>EXPENDITURES</u>	<u>GENERAL</u> <u>FUND</u>	<u>HEARING</u> <u>OFFICER</u> <u>FUND</u>	<u>ADULT</u> <u>DRUG COURT</u> <u>FUND</u>	<u>OTHER</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
Judicial					
Current operating					
Insurance	\$ 6,912	\$ -	\$ 2,428	\$ -	\$ 9,340
Office supplies	22,427	7,851	10,020	-	40,298
Transcripts	30,951	-	-	3,401	34,352
Minute clerks	-	21,600	-	-	21,600
Law material	11,872	-	-	13,598	25,470
Pro Bono fees	-	-	-	6,000	6,000
Professional services	30,007	120,642	7,745	-	158,394
Miscellaneous	4,117	3	-	575	4,695
Licensing fee	-	-	600	-	600
Wages	135,150	79,098	185,042	-	399,290
Payroll taxes	11,989	-	15,001	-	26,990
Seminars	(435)	1,761	-	-	1,326
Telephone	7,281	374	1,964	-	9,619
Equipment maintenance	-	-	5,548	-	5,548
Internet	564	-	-	708	1,272
Dues and subscriptions	2,544	892	-	-	3,436
Judges travel	5,241	-	-	-	5,241
FINS expense	45,160	-	-	-	45,160
Travel	-	-	2,510	-	2,510

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, 2017

	GENERAL FUND	HEARING OFFICER FUND	ADULT DRUG COURT FUND	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<u>EXPENDITURES - (CONTINUED)</u>					
Utilities	\$ -	\$ -	\$ 7,052	\$ -	\$ 7,052
Rent	-	-	15,600	-	15,600
Adult treatment expense	-	-	11,508	-	11,508
Drug testing expense	-	-	45,658	-	45,658
Leases	8,492	-	-	-	8,492
Computer services	47,325	1,083	-	1,220	49,628
Restitution expense	-	-	1,304	-	1,304
Capital outlay	3,988	14,755	1,895	-	20,638
<u>Total expenditures</u>	<u>373,585</u>	<u>248,059</u>	<u>313,875</u>	<u>25,502</u>	<u>961,021</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>OVER (UNDER) EXPENDITURES</u>	<u>81,207</u>	<u>8,789</u>	<u>(407)</u>	<u>(6,595)</u>	<u>82,994</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in (out)	(5,118)	(4,587)	-	9,705	-
<u>Total other financing sources (uses)</u>	<u>(5,118)</u>	<u>(4,587)</u>	<u>-</u>	<u>9,705</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCES</u>	76,089	4,202	(407)	3,110	82,994
<u>FUND BALANCES, beginning of year</u>	<u>727,955</u>	<u>662,169</u>	<u>103,413</u>	<u>80,508</u>	<u>1,574,045</u>
<u>FUND BALANCES, end of year</u>	<u>804,044</u>	<u>666,371</u>	<u>103,006</u>	<u>83,618</u>	<u>1,657,039</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, 2017

Total net change in fund balances for the year ended December 31, 2017 per Statement of Revenues, Expenditures and Changes in Fund Balances		\$ 82,994
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$20,638	
Depreciation expense for year ended December 31, 2017	<u>(36,300)</u>	(15,662)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		2,039
Difference between accrued interest receivable on modified accrual basis versus accrual basis		<u>78</u>
<u>Total changes in net position for the year ended</u> <u>December 31, 2017 per Statement of Activities</u>		<u><u>69,449</u></u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES – FIDUCIARY FUND
AGENCY FUND
DECEMBER 31, 2017

	<u>2017</u>
<u>ASSETS</u>	
Cash	<u>\$ 5,936</u>
<u>Total assets</u>	<u>5,936</u>
<u>LIABILITIES</u>	
Due to litigants	<u>\$ 5,936</u>
<u>Total liabilities</u>	<u>5,936</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, 2017

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, 2017

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:

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

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.

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.

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.

Fiduciary Fund. Fiduciary fund types are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Following is the Judicial District's fiduciary fund type:

Agency Fund. Agency funds function to account for assets held by the Judicial District as an agent for fees and expenses of the special master for the Lawtell Train Derailment.

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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

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.

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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 Racino, 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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. EQUITY CLASSIFICATIONS (Continued)

1. 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.
2. 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.

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. 45, 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, 2017, the carrying amount of the Judicial Expense Fund's cash was \$391,960 and the carrying amounts of investments, which consisted of certificates of deposit was \$1,158,739.

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, 2017, the Judicial Expense Fund had \$1,620,036 in bank deposits, \$1,370,199 of the bank deposits was covered by FDIC insurance, and \$249,837 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).

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

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

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	-
Law Library Fund	<u>1,279</u>	<u>-</u>
	<u>6,279</u>	<u>6,279</u>

4. TRANSFERS IN AND OUT

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 5,118
Special Revenue Fund:		
Hearing Officer Fund	-	4,587
Law Library Fund	<u>9,705</u>	<u>-</u>
	<u>9,705</u>	<u>9,705</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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

5. CAPITAL ASSETS

Capital assets and depreciation activity, as of and for the year ended December 31, 2017, for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund are as follows:

	<u>Balance</u> <u>1/1/2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/2017</u>
Governmental Activities				
Other structures and improvements	\$ 73,251	\$ 14,755	\$ -	\$ 88,006
Equipment and furniture	<u>405,059</u>	<u>5,883</u>	<u>-</u>	<u>410,942</u>
<u>Total at historical cost</u>	<u>478,310</u>	<u>20,638</u>	<u>-</u>	<u>498,948</u>
Accumulated depreciation				
Other structures and improvements	(70,663)	(3,683)	-	(74,346)
Equipment and furniture	<u>(232,801)</u>	<u>(32,617)</u>	<u>-</u>	<u>(265,418)</u>
<u>Total accumulated depreciation</u>	<u>(303,464)</u>	<u>(36,300)</u>	<u>-</u>	<u>(339,764)</u>
Governmental Activities				
Capital assets, net	<u>174,846</u>	<u>(15,662)</u>	<u>-</u>	<u>159,184</u>

6. COMPENSATION

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

7. LEASE COMMITMENTS

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

2018	\$ 8,264
2019	6,034
2020	4,370
2021	853
2022	<u>320</u>
<u>Total</u>	<u>19,841</u>

Lease expenditures incurred for the year ended December 31, 2017 were \$8,492.

8. SUBSEQUENT EVENTS

Subsequent events were evaluated through June 28, 2018, which is the date the financial statements were available to be issued. As of June 28, 2018, there were no subsequent events noted.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

9. 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>Other Governmental Funds</u>
Fund Balances:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	666,371	103,006	80,276
Committed - Law Library	-	-	-	3,342
Assigned	-	-	-	-
Unassigned	804,044	-	-	-
	<u>804,044</u>	<u>666,371</u>	<u>103,006</u>	<u>83,618</u>
<u>Total fund balances</u>	<u>804,044</u>	<u>666,371</u>	<u>103,006</u>	<u>83,618</u>

10. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2017, consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Parish Government	\$ 553,280	\$ -
Louisiana Supreme Court	-	24,501
Louisiana Workforce Commission	-	31,500
Louisiana Department of Social Services	-	20,033
	<u>553,280</u>	<u>76,034</u>
<u>Totals</u>	<u>553,280</u>	<u>76,034</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, 2017

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$ 32,000	\$ 28,300	\$ 37,984	\$ 9,684
Sheriff's Department	150,000	150,000	158,114	8,114
Parish Government	108,200	137,582	163,167	25,585
Grant from Louisiana Children's				
Cabinet	35,000	40,400	45,065	4,665
Racino revenue	54,000	47,500	47,963	463
Interest income	1,000	104	2,400	2,296
Other income	-	-	99	99
	<u>380,200</u>	<u>403,886</u>	<u>454,792</u>	<u>50,906</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Insurance	7,000	6,912	6,912	-
Office supplies	34,000	21,568	22,427	(859)
Lease	8,000	8,119	8,492	(373)
Transcripts	33,500	27,215	30,951	(3,736)
Law material	13,000	12,971	11,872	1,099
Professional services	30,000	30,492	30,007	485
Miscellaneous	1,000	2,140	4,117	(1,977)
Wages	144,000	136,650	135,150	1,500
Payroll taxes	11,060	11,719	11,989	(270)
Seminars	2,000	1,111	(435)	1,546
Telephone	11,000	4,688	7,281	(2,593)
Internet	-	-	564	(564)
Dues and subscriptions	2,400	1,500	2,544	(1,044)
Judges travel	1,500	-	5,241	(5,241)
Judges advances	-	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, 2017

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>EXPENDITURES - (CONTINUED)</u>				
Licensing fee	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
Computer services	51,000	51,000	47,325	3,675
Librarian services	3,000	-	-	-
FINS expense	45,000	45,160	45,160	-
Capital outlay	20,000	14,754	3,988	10,766
<u>Total expenditures</u>	<u>418,710</u>	<u>389,249</u>	<u>373,585</u>	<u>15,664</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>(38,510)</u>	<u>14,637</u>	<u>81,207</u>	<u>66,570</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(4,160)	(5,118)	(5,118)	-
<u>Total other financing uses</u>	<u>(4,160)</u>	<u>(5,118)</u>	<u>(5,118)</u>	<u>-</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>(42,670)</u>	<u>9,519</u>	76,089	<u>66,570</u>
<u>FUND BALANCE</u> , beginning of year			<u>727,955</u>	
<u>FUND BALANCE</u> , end of year			<u>804,044</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, 2017

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
State grants	\$ 265,000	\$ 254,000	\$ 255,324	\$ 1,324
Interest income	1,000	1,000	1,524	524
<u>Total revenues</u>	<u>266,000</u>	<u>255,000</u>	<u>256,848</u>	<u>1,848</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Office supplies	6,000	8,337	7,851	486
Minute clerks	21,600	21,600	21,600	-
Professional services	115,000	121,193	120,642	551
Miscellaneous	500	-	3	(3)
Wages	73,013	85,182	79,098	6,084
Seminars	2,000	2,113	1,761	352
Telephone	375	408	374	34
Dues and subscriptions	950	891	892	(1)
Computer services	1,250	510	1,083	(573)
Capital outlay	-	-	14,755	(14,755)
<u>Total expenditures</u>	<u>220,688</u>	<u>240,234</u>	<u>248,059</u>	<u>(7,825)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>45,312</u>	<u>14,766</u>	<u>8,789</u>	<u>(5,977)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(4,160)	(4,586)	(4,587)	(1)
<u>Total other financing uses</u>	<u>(4,160)</u>	<u>(4,586)</u>	<u>(4,587)</u>	<u>(1)</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>41,152</u>	<u>10,180</u>	<u>4,202</u>	<u>(5,978)</u>
<u>FUND BALANCE, beginning of year</u>			<u>662,169</u>	
<u>FUND BALANCE, end of year</u>			<u>666,371</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, 2017

	<u>BUDGET</u>		<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental				
Federal grants	\$ 60,000	\$ 70,986	\$ 74,784	\$ 3,798
State grants	200,000	162,274	164,612	2,338
Job readiness income	55,000	41,500	48,500	7,000
Charges for services				
Probation fees	7,000	-	-	-
Urine analysis fees	20,000	22,915	24,268	1,353
Restitution income	-	1,304	1,304	-
Miscellaneous	100	-	-	-
<u>Total revenues</u>	<u>342,100</u>	<u>298,979</u>	<u>313,468</u>	<u>14,489</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Wages	200,364	193,441	185,042	8,399
Equipment maintenance	3,500	4,964	5,548	(584)
Utilities	6,000	6,379	7,052	(673)
Adult treatment expense	-	7,080	11,508	(4,428)
Drug testing expense	45,000	45,538	45,658	(120)
Office supplies	10,000	10,761	10,020	741
Payroll taxes	15,350	14,980	15,001	(21)
Rent	15,600	15,600	15,600	-
Seminars	4,000	2,510	-	2,510
Telephone	2,000	1,821	1,964	(143)
Professional services	8,250	8,740	7,745	995
Insurance	5,400	5,671	2,428	3,243
Licensing fee	720	600	600	-
Travel	1,000	750	2,510	(1,760)
Restitution expense	1,000	1,304	1,304	-
Miscellaneous	1,000	-	-	-
Capital outlay	-	1,895	1,895	-
<u>Total expenditures</u>	<u>319,184</u>	<u>322,034</u>	<u>313,875</u>	<u>8,159</u>
<u>NET CHANGE IN FUND BALANCE</u>	<u>22,916</u>	<u>(23,055)</u>	<u>(407)</u>	<u>22,648</u>
<u>FUND BALANCE, beginning of year</u>			<u>103,413</u>	
<u>FUND BALANCE, end of year</u>			<u>103,006</u>	

See Independent Auditor's Report.

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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 232,801	\$ 100,143
Investments, at cost	537,425	535,074
Accrued interest receivable	80	82
Due from Sheriff's Department	8,008	12,418
Due from Racino	4,414	8,954
Due from other governmental units	35,585	92,873
<u>Total assets</u>	<u>818,313</u>	<u>749,544</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 6,402	\$ 13,309
Payroll taxes payable	1,588	2,001
Due to other funds	6,279	6,279
<u>Total liabilities</u>	<u>14,269</u>	<u>21,589</u>
<u>FUND BALANCE</u>		
Unassigned	804,044	727,955
<u>Total fund balance</u>	<u>804,044</u>	<u>727,955</u>
<u>Total liabilities and fund balance</u>	<u>818,313</u>	<u>749,544</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>REVENUES</u>		
Intergovernmental		
Court cost collections from		
Clerk of Court	\$ 37,984	\$ 33,050
Sheriff's Department	158,114	170,274
Parish Government	163,167	176,212
Grant from Louisiana Children's Cabinet	45,065	37,155
Racino revenue	47,963	53,992
Interest income	2,400	2,326
Other income	99	-
<u>Total revenues</u>	<u>454,792</u>	<u>473,009</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Insurance	6,912	6,912
Office supplies	22,427	17,342
Lease	8,492	8,804
Transcripts	30,951	33,638
Law material	11,872	12,341
Professional services	30,007	27,708
Miscellaneous	4,117	3,272
Wages	135,150	142,777
Payroll taxes	11,989	12,475
Seminars	(435)	194
Telephone	7,281	13,430
Internet	564	534
Dues and subscriptions	2,544	1,450
Judges travel	5,241	3,481
License fees	-	1,250
Computer services	47,325	49,943
FINS expense	45,160	45,160
Capital outlay	3,988	8,359
<u>Total expenditures</u>	<u>373,585</u>	<u>389,070</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, 2017 AND 2016

	2017	2016
<u>EXCESS OF REVENUES</u>		
<u>OVER EXPENDITURES</u>	<u>\$ 81,207</u>	<u>\$ 83,939</u>
<u>OTHER FINANCING USES</u>		
Transfers out	<u>(5,118)</u>	<u>(4,706)</u>
<u>Total other financing uses</u>	<u>(5,118)</u>	<u>(4,706)</u>
<u>NET CHANGE IN FUND BALANCE</u>	76,089	79,233
<u>FUND BALANCE</u> , beginning of year	<u>727,955</u>	<u>648,722</u>
<u>FUND BALANCE</u> , end of year	<u>804,044</u>	<u>727,955</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 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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE BALANCE SHEET
MAJOR SPECIAL REVENUE FUND
HEARING OFFICER FUND
DECEMBER 31, 2017 AND 2016

	2017	2016
<u>ASSETS</u>		
Cash	\$ 55,728	\$ 129,822
Investments, at cost	588,561	510,076
Due from other governmental units	20,033	20,432
Utility deposit	20	20
Due from other funds	5,000	5,000
<u>Total assets</u>	669,342	665,350
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 2,971	\$ 3,181
<u>Total liabilities</u>	2,971	3,181
 <u>FUND BALANCE</u>		
Restricted for grant	666,371	662,169
<u>Total fund balance</u>	666,371	662,169
<u>Total liabilities and fund balance</u>	669,342	665,350

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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>REVENUES</u>		
State grants	\$ 255,324	\$ 263,173
Interest income	1,524	1,988
<u>Total revenues</u>	<u>256,848</u>	<u>265,161</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	7,851	6,915
Minute clerks	21,600	21,600
Professional services	120,642	111,058
Miscellaneous	3	82
Wages	79,098	66,929
Seminars	1,761	4,608
Telephone	374	361
Dues and subscriptions	892	920
Computer services	1,083	1,267
Capital outlay	14,755	-
<u>Total expenditures</u>	<u>248,059</u>	<u>213,740</u>
<u>EXCESS OF REVENUES</u> <u>OVER EXPENDITURES</u>	<u>8,789</u>	<u>51,421</u>
<u>OTHER FINANCING USES</u>		
Transfers out	(4,587)	(4,160)
<u>Total other financing uses</u>	<u>(4,587)</u>	<u>(4,160)</u>
<u>NET CHANGE IN FUND BALANCE</u>	4,202	47,261
<u>FUND BALANCE</u> , beginning of year	<u>662,169</u>	<u>614,908</u>
<u>FUND BALANCE</u> , end of year	<u>666,371</u>	<u>662,169</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Petty cash	\$ 34	\$ 34
Cash	53,625	80,983
Due from other governmental units	<u>56,001</u>	<u>27,064</u>
<u>Total assets</u>	<u>109,660</u>	<u>108,081</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 3,650	\$ 2,110
Payroll taxes payable	3,004	2,558
<u>Total liabilities</u>	<u>6,654</u>	<u>4,668</u>
<u>FUND BALANCE</u>		
Restricted for grant	<u>103,006</u>	<u>103,413</u>
<u>Total fund balance</u>	<u>103,006</u>	<u>103,413</u>
<u>Total liabilities and fund balance</u>	<u>109,660</u>	<u>108,081</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>REVENUES</u>		
Intergovernmental		
Federal grants	\$ 74,784	\$ 62,902
State grants	164,612	198,929
Job readiness income	48,500	55,500
Charges for services		
Probation fees	-	4,630
Urine analysis fees	24,268	18,436
Restitution income	1,304	40
Other income	-	154
<u>Total revenues</u>	<u>313,468</u>	<u>340,591</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Wages	185,042	202,649
Equipment maintenance	5,548	3,605
Utilities	7,052	5,990
Adult treatment expense	11,508	8,463
Drug testing expense	45,658	35,082
Office supplies	10,020	10,708
Payroll taxes	15,001	17,495
Rent	15,600	15,600
Seminars	-	3,958
Telephone	1,964	1,835
Professional services	7,745	7,540
Insurance	2,428	2,319
Licensing fee	600	600
Travel	2,510	1,784
Restitution expense	1,304	615
Capital outlay	1,895	-
<u>Total expenditures</u>	<u>313,875</u>	<u>318,243</u>
<u>NET CHANGE IN FUND BALANCE</u>	(407)	22,348
<u>FUND BALANCE</u> , beginning of year	<u>103,413</u>	<u>81,065</u>
<u>FUND BALANCE</u> , end of year	<u>103,006</u>	<u>103,413</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 3,363	\$ 2,675
Due from other funds	<u>1,279</u>	<u>1,279</u>
<u>Total assets</u>	<u><u>4,642</u></u>	<u><u>3,954</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,300	\$ 1,092
<u>Total liabilities</u>	<u>1,300</u>	<u>1,092</u>
 <u>FUND BALANCE</u>		
Committed	<u>3,342</u>	<u>2,862</u>
<u>Total fund balance</u>	<u><u>3,342</u></u>	<u><u>2,862</u></u>
 <u>Total liabilities and fund balance</u>	 <u><u>4,642</u></u>	 <u><u>3,954</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>REVENUES</u>		
Parish Law Library collections from District Attorney	\$ 4,368	\$ 4,160
Interest income	5	9
<u>Total revenues</u>	<u>4,373</u>	<u>4,169</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Law material	13,598	13,516
<u>Total expenditures</u>	<u>13,598</u>	<u>13,516</u>
<u>DEFICIENCY OF REVENUES</u>		
<u>UNDER EXPENDITURES</u>	<u>(9,225)</u>	<u>(9,347)</u>
<u>OTHER FINANCING SOURCES</u>		
Transfers in	9,705	8,866
<u>Total other financing sources</u>	<u>9,705</u>	<u>8,866</u>
<u>NET CHANGE IN FUND BALANCE</u>	480	(481)
<u>FUND BALANCE, beginning of year</u>	<u>2,862</u>	<u>3,343</u>
<u>FUND BALANCE, end of year</u>	<u>3,342</u>	<u>2,862</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 46,398	\$ 44,460
Investment, at cost	32,753	32,624
Due from Clerk of Court	<u>1,080</u>	<u>517</u>
<u>Total assets</u>	<u><u>80,231</u></u>	<u><u>77,601</u></u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
	<u>\$ -</u>	<u>\$ -</u>
<u>FUND BALANCE</u>		
Restricted	<u>80,231</u>	<u>77,601</u>
<u>Total fund balance</u>	<u><u>80,231</u></u>	<u><u>77,601</u></u>
<u>Total liabilities and fund balance</u>	<u><u>80,231</u></u>	<u><u>77,601</u></u>

See Independent Auditor's Report.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR SPECIAL REVENUE FUND
INDIGENT TRANSCRIPT FUND
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>REVENUES</u>		
Transcripts	\$ 6,438	\$ 7,131
Pro Bono revenue	6,038	5,901
Interest income	130	130
<u>Total revenues</u>	<u>12,606</u>	<u>13,162</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Office supplies	-	56
Transcripts	3,401	1,742
Pro Bono fees	6,000	6,000
Professional services	575	570
<u>Total expenditures</u>	<u>9,976</u>	<u>8,368</u>
<u>NET CHANGE IN FUND BALANCE</u>	2,630	4,794
<u>FUND BALANCE, beginning of year</u>	<u>77,601</u>	<u>72,807</u>
<u>FUND BALANCE, end of year</u>	<u>80,231</u>	<u>77,601</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
Cash	\$ 45	\$ 45
<u>Total assets</u>	<u>45</u>	<u>45</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
	\$ -	\$ -
<u>FUND BALANCE</u>		
Restricted for grant	45	45
<u>Total fund balance</u>	<u>45</u>	<u>45</u>
<u>Total liabilities and fund balance</u>	<u>45</u>	<u>45</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, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<u>REVENUES</u>		
State grants	\$ 1,928	\$ -
<u>Total revenues</u>	<u>1,928</u>	<u>-</u>
 <u>EXPENDITURES</u>		
Judicial		
Current operating		
Internet	708	-
Computer services	1,220	45
<u>Total expenditures</u>	<u>1,928</u>	<u>45</u>
 <u>NET CHANGE IN FUND BALANCE</u>	-	(45)
 <u>FUND BALANCE, beginning of year</u>	<u>45</u>	<u>90</u>
 <u>FUND BALANCE, end of year</u>	<u><u>45</u></u>	<u><u>45</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, 2017

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.

RELATED REPORTS

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**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, 2017, 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 28, 2018.

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) to determine the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

The Twenty-seventh Judicial District Judicial Expense Fund's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The 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.

John S. Darling & Company

Opelousas, Louisiana
June 28, 2018

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017, and have issued our report thereon dated June 28, 2018. 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, 2017 resulted in an unmodified opinion.
2. No significant deficiencies and no material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
4. No management letter was issued for the Louisiana Twenty-seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2017.
5. There is no single audit required under the Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

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, 2017

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

2016-1 Actual Expenditures Exceeded Budgeted Expenditures By More Than Five Percent

Resolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

None

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



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

Van L. Auld, CPA

John S. Dowling, CPA
 1904-1984
 John Newton Stout, CPA
 1936-2005
 Chizal S. Fontenot, CPA
 1955-2012

Retired

Harold Dupre, CPA
 1996
 Dwight Ledoux, CPA
 1998
 Joel Lanclos, Jr., CPA
 2003
 Russell J. Stelly, CPA
 2005

INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the Honorable Judges of the Louisiana Twenty-seventh Judicial District Judicial Expense Fund and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2017 through December 31, 2017. The District's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Governmental Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. Obtain the entity's written policies and procedures and report whether those written policies and procedures address each of the following financial/business functions (or report that the entity does not have any written policies and procedures), as applicable:

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

The District does not have written policies and procedures that address the functions noted above.

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

The District does not have written policies and procedures that address the functions noted above.

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- c) **Disbursements**, including processing, reviewing, and approving
The District does not have written policies and procedures that address the functions noted above.
- d) **Receipts**, including receiving, recording, and preparing deposits
The District does not have written policies and procedures that address the functions noted above.
- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
The District does not have written policies and procedures that address the functions noted above.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
The District does not have written policies and procedures that address the functions noted above.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage
The District does not have credit cards, debit cards, fuel cards or P-cards.
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
The District does not have written policies and procedures that address the functions noted above.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.
The District does not have written policies and procedures that address the functions noted above.
- j) **Debt Service**, including (1) debt issuance approval, (2) EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
The District does not have debt service.

Board (or Finance Committee, if applicable)

2. Obtain and review the board/committee minutes for the fiscal period, and:

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- a) Report whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

Obtained and reviewed minutes of the Judges' meetings for the fiscal period noting the Judges meet on a monthly basis, schedules permitting.

- b) Report whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

Obtained and reviewed the minutes of the Judges' meetings noting that the minutes do not reference or include monthly budget-to-actual comparisons to the Judicial Expense Fund or any of the other funds.

- c) Report whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

Obtained and reviewed the minutes of the Judges' meetings for the fiscal period noting that there was no approval of bids and disbursements during the fiscal period.

Bank Reconciliations

3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

Obtained a listing of the entity's bank accounts from management and management's representation that the listing is complete.

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity fund accounts may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement.* For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and report whether:

- a) Bank reconciliations have been prepared;

Of the 29 total bank accounts, 12 accounts have bank reconciliations prepared monthly. One-third, or four, of the 12 accounts were selected to verify bank reconciliations have been prepared. Monthly bank statements and bank reconciliations were prepared for selected bank accounts each month of the fiscal year.

- b) Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

The bank reconciliations obtained did not contain evidence that a member of management has reviewed the bank reconciliations.

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- c) If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

Several items within several bank accounts have reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period. Management does not have documentation reflecting that it has researched those reconciling items.

Collections

5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

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

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner. *Note: School student activity funds may be excluded from selection if they are otherwise addressed in a separate audit or AUP engagement. For each cash collection location selected:*

- a) Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and report whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

All employees are properly bonded. All collections consist of checks and money orders. No cash is collected at either collection location. There are two employees collecting and depositing checks or money orders in the bank and recording the transaction but only one employee is responsible for reconciling the related bank accounts for both collection locations. There are no cash drawers at either location as no cash is collected.

- b) Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and report whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

The employee responsible for cash collections at one collection location is the only employee within the District that reconciles cash collections to the general ledger for both locations.

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- c) Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:

- Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and report whether the deposits were made within one day of collection. If deposits were not made within one day of collection, report the number of days from receipt to deposit for each day at each collection location.

Of the 9 deposits examined, all 9 deposits had instances of deposits not being made within one day of collection. The number of days after collection was undeterminable given that those collections did not have a written or stamped received date.

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and report any exceptions.

Daily cash collections were completely supported by documentation and no exceptions were noted.

7. Obtain existing written documentation (e.g. policy manual, written procedure) and report whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

The entity has a process specifically defined to determine completeness of all collections by a person who is not responsible for collections.

Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)

8. Obtain a listing of entity disbursements from management or, alternately, obtain the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

Obtained the general ledger and management's representation that the general ledger population was complete.

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and report whether the supporting documentation for each transaction demonstrated that:

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- a) Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

The District does not use a requisition/purchase or electronic system. All purchases were made by authorized personnel.

- b) Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

There is no written evidence that purchases or invoices were approved by any of the 4 Judges other than the required signature of the Judge on the check.

- c) Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

Payments for purchases were processed without an approved purchase order, receiving report and invoice.

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

The person responsible for processing payment is also responsible for adding vendors to the Quickbooks.

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), report whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

The Office Manager is responsibility for initiating purchases and recording purchases. The 4 Judges are the individuals with signature authority. Therefore, the persons with signature authority have no responsibility for initiating or recording purchases.

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, review entity documentation (electronic system control documentation) and report whether the persons with signatory authority have system access to print checks.

The supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signature authority.

13. If a signature stamp or signature machine is used, inquire of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. Inquire of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

A signature stamp or signature machine is not used by the District.

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Credit Cards/Debit Cards/Fuel Cards/P-Cards

14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

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

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year. If there is a change in practitioners, the new practitioner is not bound to follow the rotation established by the previous practitioner.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

- a) Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]
- b) Report whether finance charges and/or late fees were assessed on the selected statements.

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

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- a) For each transaction, report whether the transaction is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.
 - Other documentation that may be required by written policy (e.g., purchase order, written authorization.)
- b) For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

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- c) For each transaction, compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

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

Travel and Expense Reimbursement

17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

Obtained a general ledger listing of all travel and related expense reimbursements and management's representation that the general ledger listing is complete.

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration (www.gsa.gov) and report any amounts that exceed GSA rates.

The District does not have any written policies related to travel and expense reimbursements. The per diem and mileage rates did not exceed the GSA rates.

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

- a) Compare expense documentation to written policies and report whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

Obtained expense documentation for reimbursements and compared reimbursements to GSA rates. The reimbursed rates did not exceed the GSA rates.

- b) Report whether each expense is supported by:

- An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

An itemized receipt that identifies what was purchased was obtained.

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- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

No exceptions noted.

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

No exceptions noted.

- c) Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

No exceptions noted.

- d) Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Each expense was reviewed and approved by one of the Judges.

Contracts

20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

Obtained a listing of all contracts in effect during the fiscal period and management's representation that the listing was complete.

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- a) Report whether there is a formal/written contract that supports the services arrangement and the amount paid.

There are formal, written contracts that support the service arrangements and the amounts paid.

- b) Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)

The contract was not subject to the Louisiana Public Bid Law or Procurement Code.

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- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

The District did not solicit quotes as a best practice.

- c) Report whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

The contract was not amended.

- d) Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and report whether the invoice and related payment complied with the terms and conditions of the contract.

The invoices and related payments complied with the terms and conditions of the contract.

- e) Obtain/review contract documentation and board minutes and report whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

The contract was not approved in the meeting minutes.

Payroll and Personnel

- 22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

Obtained a listing of employees from management and management's representation that the listing is complete.

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

No exceptions were noted.

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

Changes made to the hourly pay rates/salaries during the fiscal period were not approved in writing.

- 23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

Report whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if

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- a) the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

All of the selected employees documented their daily attendance and leave.

- b) Report whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

All of the selected attendance and leave records had a signature of approval by a Judge of the District.

- c) Report whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

The District properly maintained written leave records.

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

No employees were terminated during the fiscal period. The District's written policy states that it does not provide its employees with accumulated vacation or sick leave.

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

Obtained supporting documentation relating to payroll taxes and retirement contributions during the fiscal period, employee and employer portions of payroll taxes and retirement contributions, including required reporting forms, were submitted to applicable agencies by the required deadlines.

Ethics (excluding nonprofits)

26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

All of the District's employees and officials received ethics training during the fiscal period and compliance documentation was kept by the District.

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27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

No alleged ethics violations were reported during the fiscal period.

Debt Service (excluding nonprofits)

28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and report whether State Bond Commission approval was obtained.

No debt was issued during the fiscal period.

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and report whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

The District did not have outstanding debt during the fiscal period.

30. If the entity had tax millages relating to debt service, obtain supporting documentation and report whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, report any millages that continue to be received for debt that has been paid off.

The District did not have tax millages relating to debt service during the fiscal period.

Other

31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and report whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

There were no misappropriations of public funds or assets per management.

32. Observe and report whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at www.la.la.gov/hotline) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

The District has posted the required notice on its premises.

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

No exceptions were noted.

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We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

John S. Dawling & Company

Opelousas, LA
June 28, 2018