

Lafayette Parish Law Library Commission (Entity Name)

Lafayette, Louisiana (City, Parish/State)

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

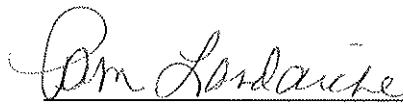
(Date) March 16, 2020

Ms. Gayle Fransen
Engagement Manager
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

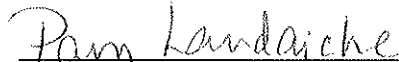
Dear Ms. Fransen:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my entity, as of and for the year ended December 31, 2019 (entity's year-end). The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,



Officer's Signature



Officer's Name

Enclosures

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENT FOR YOUR RECORDS

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor –
Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16



515 West Convent St. Lafayette, LA 70501 (337) 233-4210 8888 Jefferson Hwy, Suite 2 Baton Rouge, LA 70809 (225) 223-6714 7591 Fern Avenue, Suite 1702 Shreveport, LA 71105 (318) 673-8333 1 Galleria Blvd, Suite 1900 Metairie, LA 70001 (504) 875-3422 1100 Poydras St, Suite 2900 New Orleans, LA 70112 (504) 875-3422 46 Louis Prima Suite B Covington, LA 70433 (985) 605-0705

March 16, 2020

To the Board of Trustees of

Lafayette Parish Law Library Commission

Lafayette, LA

LEGISLATIVE AUDIT
2020 MAR 28 4:31:11

I have compiled the accompanying statement of net assets of Lafayette Parish Law Library Commission as of December 31, 2019, and the related statement of revenues, expenses, and changes in fund balance – net assets for the year then ended. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Organization's financial position and changes in net assets. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am independent with respect to Lafayette Parish Law Library Commission.

Sincerely,

Bryson Accounting & Tax Services LLC

Affidavit and Revenue Certification

Lafayette Parish Law Library Commission ENTITY NAME

Lafayette Parish

Lafayette, Louisiana (City), State

ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$75,000 OR LESS (if applicable)

The annual sworn financial statements are *required* by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues of \$75,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(J)(1)(c)(i)(aa).

Personally came and appeared before the undersigned authority, Pam Landaiche (enter officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Lafayette Parish Law Library Commission (enter entity name) as of December 31, 2019 (entity's year-end), and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Pam Landaiche (officer name), who, duly sworn, deposes and says that Lafayette Parish Law Library Commission (entity name) received \$75,000 or less in revenues and other sources for the year ended December 31, 2019, and accordingly, is not required to have an audit for the previously mentioned year.

Pam Landaiche
Officer's Signature

Sworn to and subscribed before me this 19 day of March, 20 .

Maribel Lopez
NOTARY PUBLIC SIGNATURE & SEAL
MAR 16 4 41 PM '16
#91934

For Office Use Only
Under provisions of state law, this report will become a public document on the Monday following the release date. A copy of the report will be submitted to appropriate public officials and be available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and, where appropriate, at the office of the parish clerk of court.
Release Date _____

Please Complete This Section
Officer's Name Pam Landaiche
Officer's Title Executive Director
Address P.O. Box 2194
City, Zip Lafayette, LA 70502
Ph: Cell/Land 337-237-4700
E-mail _____

Please return the completed form within 90 days of your entity's year-end to Louisiana Legislative Auditor – Local Government Services, Post Office Box 94397, Baton Rouge, LA 70804-9397 - Updated 8/3/16

Lafayette Parish Law Library Commission

(Agency Name)

Statement of Cash Receipts and DisbursementsFor the Year Ended December 31, 2019

(Year-End)

| | General Fund | Other Fund | Total |
|--|------------------|---------------|------------------|
| RECEIPTS (Provide Brief Description): | | | |
| 1. Court Costs, Fees and Reimbursements | \$ 58,359 | \$ - | \$ 58,359 |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |
| 6. Total receipts (add lines 1 - 5) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| DISBURSEMENTS (Provide Brief Description): | | | |
| 7. Adjustment to cash balance | \$ - | \$ - | \$ - |
| 8. Depreciation Expense | - | - | - |
| 9. Computer Expense (3) | 3,627 | - | 3,627 |
| 10. Professional Fees | 300 | | 300 |
| 11. Rent & reimbursements for shared office | 6,000 | | 6,000 |
| 12. Subscriptions and updates | 34,966 | | 34,966 |
| 13. Total Disbursements (add lines 7 - 12) | <u>\$ 44,893</u> | <u>\$ -</u> | <u>\$ 44,893</u> |
| 14. Change in fund balance (Lines 6 minus 13) | \$ 13,466 | \$ - | \$ 13,466 |
| 15. Fund Balance at beginning of year | \$ 40,407 | \$ - | \$ 40,407 |
| 16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B | \$ 53,873 | \$ - | \$ 53,873 |

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Lafayette Parish Law Library Commission
 (Agency Name)

Balance Sheet, on December 31, 2019
 (Year-End)

| | General Fund | Other Fund | Total |
|---|------------------|---------------|------------------|
| ASSETS (balances at year-end) -Give brief description: | | | |
| 1. Cash and cash equivalents on hand | \$ 53,873 | \$ | \$ 53,873 |
| 2. Investments (fair value) on hand | | | |
| 3. Office furnishings (Cost of desks, etc) | | | |
| 4. Equipment (Cost of fax machine, etc) | | 5,052 | 5,052 |
| 5. Other (brief description) Accumulated Depreciation | | (5,052) | (5,052) |
| 6. Total Assets (add lines 1 - 5) | <u>\$ 53,873</u> | <u>\$</u> | <u>\$ 53,873</u> |
| LIABILITIES AND FUND BALANCE (at year-end): | | | |
| 7. Liabilities (give brief description): | | | |
| 8. Accounts Payable | \$ - | \$ - | \$ - |
| 9. | | | |
| 10. | | | |
| 11. Total Liabilities (add lines 7 - 10) | | | |
| 12. Fund balance (amount from Line 16 on Statement A) | 53,873 | | 53,873 |
| 13. Other | | | |
| 14. Total Liabilities and Fund Balance (add lines 11 - 13) | <u>\$ 53,873</u> | <u>\$</u> | <u>\$ 53,873</u> |

PLEASE RETAIN A COPY OF THE COMPLETED FINANCIAL STATEMENTS FOR YOUR RECORDS

Lafayette Parish Law Library Commission (Agency Name)

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer (Required Form - Please Submit Completed Form Per Attached Instructions)

For the Year Ended December 31, 2019 (Year-End)

Agency Head Name and Title: Hon Marilyn C. Castle, Lafayette Law Library Commission Head Officer

| Purpose | Dollar Amount |
|---|---------------|
| 1. Salary | 1. 0 |
| 2. Benefits-insurance | 2. 0 |
| 3. Benefits-retirement | 3. 0 |
| 4. Benefits-other (describe) | 4. 0 |
| 5. Benefits-other (describe) | 5. 0 |
| 6. Benefits-other (describe) | 6. 0 |
| 7. Car allowance | 7. 0 |
| 8. Vehicle provided by government (if reported on your W-2) | 8. 0 |
| 9. Per diem | 9. 0 |
| 10. Reimbursements | 10. 0 |
| 11. Travel | 11. 0 |
| 12. Registration fees | 12. 0 |
| 13. Conference travel | 13. 0 |
| 14. Housing | 14. 0 |
| 15. Unvouchered expenses (example: travel advances, etc.) | 15. 0 |
| 16. Special meals | 16. 0 |
| 17. Other | 17. 0 |
| 18. TOTAL (enter total of line 1-17) | 18. 0 |

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

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Statement A

Lafayette Parish Law Library Commission
Statement of Revenues, Expenses, and Changes in Fund Balance - Net Assets
For the Year Ended December 31, 2019

| | General Fund | Other Fund | Total |
|---|-------------------------|--------------------|-------------------------|
| <u>Revenue:</u> | | | |
| Court costs, fees and reimbursements | \$ 58,359 | \$ - | \$ 58,359 |
| <u>Expenses:</u> | | | |
| Adjustment to cash balance | \$ - | \$ - | \$ - |
| Depreciation Expense | - | - | - |
| Computer Expense (3) | 3,627 | - | 3,627 |
| Professional Fees | 300 | - | 300 |
| Rent & reimbursements for shared office | 6,000 | - | 6,000 |
| Subscriptions and updates | 34,966 | - | 34,966 |
| | <u>44,893</u> | <u>-</u> | <u>44,893</u> |
| Increase in Fund Balance - Net Assets | <u>13,466</u> | <u>-</u> | <u>13,466</u> |
| Fund Balance - Net Assets at beginning of year | <u>40,407</u> | <u>-</u> | <u>40,407</u> |
| Fund Balance - Net Assets at beginning of year - restated | <u>40,407</u> | <u>-</u> | <u>40,407</u> |
| Fund Balance - Net Assets at end of year | <u><u>\$ 53,873</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 53,873</u></u> |

Lafayette Parish Law Library Commission
Statement of Net Assets
December 31, 2019

| | General Fund | Other Fund | Total |
|--|-----------------|---------------|---------------|
| <u>Assets:</u> | | | |
| Cash and cash equivalents on hand | \$ 53,873 | | \$ 53,873 |
| Equipment (cost of computers, copier, (and security system) | | 5,052 | 5,052 |
| Less accumulated depreciation | | (5,052) | - |
| Total Assets | \$ 53,873 | \$ - | \$ 53,873 |
| <u>Liabilities and Fund Balance - Net Assets:</u> | | | |
| Accounts payable | \$ - | \$ - | \$ - |
| Fund balance - Unrestricted Net Assets | \$ 53,873 | | \$ 53,873 |
| Total Fund Balances | \$ 53,873 | | \$ 53,873 |

Beginning balance \$ 40,407.32

Deposits

| | | |
|------------|---------------------------------|-------------|
| 1/10/2019 | Lafayette Parish Clerk of Court | \$ 3,713.00 |
| 2/11/2019 | Lafayette Parish Clerk of Court | \$ 3,723.00 |
| 2/11/2019 | Lafayette Parish Clerk of Court | \$ 4,272.00 |
| 3/14/2019 | Lafayette Parish Clerk of Court | \$ 4,582.00 |
| 4/12/2019 | Lafayette Parish Clerk of Court | \$ 4,595.00 |
| 5/7/2019 | Lafayette Parish Clerk of Court | \$ 4,353.00 |
| 6/10/2019 | Lafayette Parish Clerk of Court | \$ 4,723.00 |
| 7/9/2019 | Lafayette Parish Clerk of Court | \$ 4,251.00 |
| 8/7/2019 | Lafayette Parish Clerk of Court | \$ 4,534.00 |
| 9/10/2019 | Lafayette Parish Clerk of Court | \$ 5,150.00 |
| 10/17/2020 | Lafayette Parish Clerk of Court | \$ 5,342.00 |
| 11/18/2019 | Lafayette Parish Clerk of Court | \$ 4,874.00 |
| 12/11/2019 | Lafayette Parish Clerk of Court | \$ 4,247.00 |

Lafayette Parish Clerk of Court \$ 58,359.00

Checks

| | | | |
|------------|--|-------------|-----------|
| 1/8/2019 | West Publishing | \$ 554.18 | |
| 1/17/2019 | West Publishing | \$ 1,923.26 | |
| 1/17/2019 | West Publishing | \$ 5,901.50 | |
| 2/1/2019 | 1233 Lawyers Research Publishing Company | \$ 159.00 | |
| 2/13/2019 | 1236 Bryson Acctg & Tax | \$ 300.00 | PROF |
| 2/15/2019 | 1235 Lafayette Bar Association | \$ 3,000.00 | RENT |
| 2/27/2019 | 1225 Southern University Law Review | \$ 20.00 | |
| 2/28/2019 | West Publishing | \$ 1,980.96 | |
| 3/15/2019 | West Publishing | \$ 139.00 | |
| 3/15/2019 | West Publishing | \$ 1,980.96 | |
| 4/11/2019 | West Publishing | \$ 1,980.96 | |
| 4/24/2019 | West Publishing | \$ 924.75 | |
| 4/12/2019 | 1241 Lafayette Bar Association | \$ 3,000.00 | RENT |
| 5/22/2019 | West Publishing | \$ 687.00 | |
| 6/13/2019 | West Publishing | \$ 1,980.96 | |
| 6/19/2019 | West Publishing | \$ 937.50 | |
| 6/18/2019 | 1247 Lafayette Bar Association | \$ 3,627.00 | COMPUTERS |
| 7/5/2019 | West Publishing | \$ 1,980.96 | |
| 7/25/2019 | West Publishing | \$ 1,197.00 | |
| 7/1/2019 | 1245 Tulane Law Review | \$ 50.00 | |
| 8/22/2019 | West Publishing | \$ 257.00 | |
| 8/22/2019 | West Publishing | \$ 1,980.96 | |
| 8/19/2019 | Louisiana Law Review | \$ 47.00 | |
| 9/13/2019 | West Publishing | \$ 1,114.00 | |
| 9/13/2019 | West Publishing | \$ 1,951.34 | |
| 9/26/2019 | 1258 Loyola Law Review | \$ 30.00 | |
| 10/7/2019 | West Publishing | \$ 1,980.96 | |
| 10/30/2019 | West Publishing | \$ 749.00 | |
| 10/30/2019 | West Publishing | \$ 1,063.00 | |
| 11/15/2019 | West Publishing | \$ 1,063.00 | |
| 11/27/2019 | West Publishing | \$ 409.00 | |
| 12/17/2019 | West Publishing | \$ 1,063.00 | |
| 12/24/2019 | West Publishing | \$ 860.00 | |

\$ 44,893.25

\$ 53,873.07 Agrees with bank statement

| | | |
|----------------------|--------------|--|
| Depreciation expense | \$ 1,010 | Every year it is \$1,010. I have no documentation as to what this is based upon. |
| RENT | \$ 6,000.00 | |
| COMPUTERS | \$ 3,627.00 | |
| SUBSCRIP & UPDATES | \$ 34,966.25 | |
| PROFESSIONAL FEES | \$ 300.00 | |