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LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT  
JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/21/02

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Joel Lanclos, Jr., CPA  
 Russell J. Stelly, CPA  
 Chizal S. Fontenot, CPA  
 James L. Nicholson, Jr., CPA  
 G. Kenneth Pavy, II, CPA  
 Darren J. Carl, CPA  
 Michael A. Roy, CPA



**JOHN S. DOWLING & COMPANY**  
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John S. Dowling, CPA  
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Harold Dupre, CPA  
 1996

John Newton Stout, CPA  
 1998

Dwight Ledoux, CPA  
 1998

-----  
 Lisa T. Manuel, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Frank McGee, Chief Judge  
 Louisiana Twenty-Seventh Judicial District  
 Judicial Expense Fund  
 Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, as of and for the year ended December 31, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the Twenty-Seventh Judicial District's management. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the judges, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund as of December 31, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 26, 2002 on our consideration of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements for the years ended December 31, 2001 and 2000, and the Schedule of Prior Year Findings as required by the Louisiana Legislative Auditor, are presented for purposes of additional analysis and are not a required part of

The Honorable Frank McGee, Chief Judge  
Louisiana Twenty-Seventh Judicial District  
Judicial Expense Fund  
Page 2

the general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*John S. Dowling & Company*

Opelousas, Louisiana

June 26, 2002

GENERAL PURPOSE FINANCIAL STATEMENTS

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 OPELOUSAS, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2001

ASSETS	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS			TOTALS	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	(Memorandum Only)		
					2001	2000	
Cash in bank	\$81,712	\$69,298			\$151,010	\$184,085	
Investments, at cost	343,305				343,305	252,304	
Accrued interest receivable	149				149		
Due from Clerk of Court	1,185				1,185	2,228	
Due from Sheriff's Department	10,600				10,600	7,613	
Due from other funds	1,606				1,606	1,606	
Due from other governmental units		19,949			19,949	13,991	
Utility deposit		20			20	20	
Parish Law Library			\$16,800		16,800	224,564	
Other structures and improvements			24,938		24,938	18,322	
Equipment and furniture			190,736		190,736	177,048	
Amount to be provided			\$17,575		17,575	29,934	
<b>Total assets</b>	<b>438,557</b>	<b>89,267</b>	<b>232,474</b>	<b>17,575</b>	<b>777,873</b>	<b>911,715</b>	

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts payable	\$10,280	\$1,557		\$11,837	\$5,229
Payroll taxes payable	3,248	2,775		6,023	4,872
Due to Clerk of Court					4,000
Due to other funds		1,606		1,606	1,606
Capital lease - Xerox			\$12,771	12,771	20,373
Capital lease - A T & T			2,601	2,601	5,387
Capital lease - Gateway			2,203	2,203	4,174
<b>Total liabilities</b>	<b>13,528</b>	<b>5,938</b>	<b>-0-</b>	<b>37,041</b>	<b>45,641</b>

Continued on next page.

The accompanying notes are an integral part of this statement.



LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)  
DECEMBER 31, 2001

FUND EQUITY	GOVERNMENTAL		ACCOUNT GROUPS			TOTALS		
	FUND TYPES		GENERAL		LONG-TERM		(Memorandum Only)	
	GENERAL	SPECIAL	GENERAL	FIXED ASSETS	DEBT	2001		2000
Investment in general fixed assets -								
Judicial Expense Fund			\$224,711			\$224,711	\$412,171	
State donated			7,763			7,763	7,763	
Fund balance								
Reserved for Parish Law Library	\$5,241					5,241	610	
Unreserved, undesignated	\$425,029					503,117	445,530	
<u>Total fund equity</u>	<u>425,029</u>		<u>232,474</u>		<u>-0-</u>	<u>740,832</u>	<u>866,074</u>	
<u>Total liabilities and fund equity</u>	<u>438,557</u>		<u>232,474</u>		<u>\$17,575</u>	<u>777,873</u>	<u>911,715</u>	

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2001

	GOVERNMENTAL		TOTALS	
	FUND TYPES		(Memorandum Only)	
	GENERAL FUND	SPECIAL REVENUE	2001	2000
<u>REVENUES</u>				
Intergovernmental				
Court cost collections from				
Clerk of Court	\$31,551		\$31,551	\$32,566
Sheriff's Department	141,712		141,712	124,488
Police Jury	37,850		37,850	33,604
Grant from Louisiana				
Children's Cabinet	22,917		22,917	25,000
State of Louisiana		\$192,205	192,205	150,055
Parish Law Library collections				
from District Attorney		2,500	2,500	2,500
from Indigent Defender Board		9,000	9,000	9,000
Interest income	17,773	80	17,853	16,163
Miscellaneous income		928	928	33
<u>Total revenues</u>	<u>251,803</u>	<u>204,713</u>	<u>456,516</u>	<u>393,409</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Insurance	434		434	689
Office supplies	19,772	3,118	22,890	27,870
Court reporters		6,908	6,908	16,000
Transcripts	5,897		5,897	1,060
Minute clerks		20,000	20,000	
Law material	14,710	10,866	25,576	
Fee reimbursements		331	331	
Process and operation fee		3,122	3,122	
Professional services	11,091	1,325	12,416	4,748
Miscellaneous	2,165	339	2,504	3,113
Janitorial		1,658	1,658	366
Wages	89,521	79,461	168,982	161,884
Payroll taxes	8,736	6,289	15,025	13,432
Seminars	625	315	940	970
Telephone	17,971	4,277	22,248	19,974
Equipment maintenance	4,108		4,108	5,765
Internet	335		335	395
Dues and subscriptions	253	100	353	521
Repairs and maintenance	9,345	3,355	12,700	1,285
Transfer of grant funds to				
City Court	22,917		22,917	25,000
Utilities		1,081	1,081	944
Rent		5,850	5,850	5,930
Capital outlay	20,873	2,679	23,552	60,739
Debt service				
Lease payments	13,832	2,448	16,280	14,714
<u>Total expenditures</u>	<u>242,585</u>	<u>153,522</u>	<u>396,107</u>	<u>365,399</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  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
ALL GOVERNMENTAL FUND TYPES (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>GOVERNMENTAL</u>		<u>TOTALS</u>	
	<u>FUND TYPES</u>		<u>(Memorandum Only)</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>2001</u>	<u>2000</u>
	<u>FUND</u>	<u>REVENUE</u>		
<u>EXCESS OF REVENUES OVER</u>				
<u>EXPENDITURES</u>	<u>\$9,218</u>	<u>\$51,191</u>	<u>\$60,409</u>	<u>\$28,010</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Inception of lease	1,809		1,809	15,631
Transfers in (out)	<u>(2,500)</u>	<u>2,500</u>	-----	-----
<u>Total other financing</u>				
<u>sources (uses)</u>	<u>(691)</u>	<u>2,500</u>	<u>1,809</u>	<u>15,631</u>
<u>EXCESS OF REVENUES AND OTHER</u>				
<u>SOURCES OVER EXPENDITURES</u>				
<u>AND OTHER USES</u>	8,527	53,691	62,218	43,641
<u>FUND BALANCE, beginning of year</u>	<u>416,502</u>	<u>29,638</u>	<u>446,140</u>	<u>402,499</u>
<u>FUND BALANCE, end of year</u>	<u>425,029</u>	<u>83,329</u>	<u>508,358</u>	<u>446,140</u>

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

OPELOUSAS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET (GAAP BASIS) AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2001

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>REVENUES</u>					
Intergovernmental					
Court cost collections from					
Clerk of Court	\$35,000	\$31,551			\$(3,449)
Sheriff's Department	130,000	141,712			11,712
Police Jury	20,000	37,850			17,850
Grant from Louisiana					
Children's Cabinet	24,000	22,917			(1,083)
State of Louisiana			\$175,000	\$192,205	\$17,205
Forfeitures	3,000				(3,000)
Bail bond premiums	12,500				(12,500)
Parish Law Library collections					
from District Attorney			2,500	2,500	
from Indigent Defender Board			9,000	9,000	
Interest	12,500	17,773		80	5,273
Miscellaneous					
<u>Total revenues</u>	<u>237,000</u>	<u>251,803</u>	<u>186,500</u>	<u>204,713</u>	<u>14,803</u>
					<u>928</u>
					<u>18,213</u>

EXPENDITURES

Judicial

Current expenditures

Insurance	1,000	434	500		500
Office supplies	22,000	19,772	4,000	3,118	882
Court reporter	2,400		7,865	6,908	957
Transcript		5,897			
Minute clerks			22,748	20,000	2,748

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

OPELOUSAS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET (GAAP BASIS) AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>EXPENDITURES (Continued)</u>					
Law material		\$14,710	\$17,000	\$10,866	\$6,134
Fee reimbursement				331	(331)
Process and operation fee			4,000	3,122	878
Professional services	\$5,000	11,091	1,000	1,325	(325)
Miscellaneous	2,500	2,165	2,000	339	1,661
Janitorial				1,658	(1,658)
Wages	100,000	89,521	90,387	79,461	10,926
Judges' advances	12,000				
Payroll taxes	11,000	8,736	12,000	6,289	5,711
Seminar		625	500	315	185
Telephone	17,500	17,971	4,000	4,277	(277)
Equipment maintenance	5,000	4,108			
Internet	1,500	335			
Dues and subscriptions		253	500	100	400
Repairs and maintenance	15,000	9,345	5,500	3,355	2,145
Transfer of grant funds to					
City Court	25,000	22,917			
Utilities			1,000	1,081	(81)
Rent			7,800	5,850	1,950
Capital outlay	20,000	20,873	5,000	2,679	2,321
Debt service					
Lease payments	7,500	13,832	2,000	2,448	(448)
Total expenditures	247,400	242,585	187,800	153,522	34,278
<u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>OVER EXPENDITURES</u>	(10,400)	9,218	(1,300)	51,191	52,491

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 OPELOUSAS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -

BUDGET (GAAP BASIS) AND ACTUAL -

GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2001

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>OTHER FINANCING SOURCES (USES)</u>					
Inception of lease		\$1,809			\$2,500
Transfers in (out)		(2,500)			
Total other financing sources (uses)	-0-	(691)	-0-	2,500	2,500
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	\$ (10,400)	8,527	\$ (1,300)	53,691	54,991
<u>FUND BALANCE, beginning of year</u>		416,502		29,638	
<u>FUND BALANCE, end of year</u>		425,029		83,329	

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund of St. Landry Parish 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 standards-setting body for establishing governmental accounting and financial reporting principles.

B. 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 police jury 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 police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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.



LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

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 police jury. 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.
- 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.

C. FUND ACCOUNTING

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the District are classified as governmental funds. Governmental funds account for the District's general activities, including the collection and disbursements of specific or legally restricted monies and the acquisition or construction of general fixed assets.

Governmental Fund Types

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

The Special Revenue Funds consist of the Hearing Officer Fund and the Law Library Fund. The Hearing Officer Fund accounts for revenues and expenditures for the enforcement of child support services. The Law Library Fund accounts for the Law Library which is utilized and supported by the St. Landry Parish District Attorney, St. Landry Parish Indigent Defender Board and the Judicial Expense Fund.



LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING (Continued)

Account Groups

The General Fixed Assets Account Group is established to account for all fixed assets of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund.

The General Long-term Debt Account Group is established to account for all long-term liabilities that are expected to be financed from governmental funds.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable. The Judicial Expense Fund's records are maintained on a cash basis of accounting. However, the governmental fund type reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the above practices.

Revenues consist primarily of court costs which are recognized when susceptible to accrual. Grants, entitlements or shared revenues in governmental funds have been recognized as revenue in the accounting period when they become susceptible to accrual, i.e., both measurable and available. Miscellaneous revenues are recorded when received because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. ENCUMBRANCES

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

F. INVESTMENTS AND CASH

Louisiana statutes authorize the Judicial Expense Fund to invest in United States bonds, treasury notes or certificates, time certificates of deposit in state and national banks, or any other federally insured investment.

Investments are stated at cost or amortized cost, which approximates market.

G. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. All assets are maintained on the basis of historical cost and no depreciation is computed or recorded thereon. 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. Fixed 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 Police Jury.

H. COMPENSATED ABSENCES

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

I. RETIREMENT

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

J. BUDGETS AND BUDGETARY ACCOUNTING

The Louisiana Twenty-Seventh Judicial District adopted budgets for its General Fund and Special Revenue Fund 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-Seventy Judicial District. All budget amounts which are not expended, or obligated through contracts, lapse at year end.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

The General and Special Revenue Fund 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 Fund presented in the accompanying financial statements are in the original adopted budget and subsequently adopted amendments.

K. TOTAL COLUMNS ON FINANCIAL STATEMENTS

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not purport to present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles.

2. CASH AND INVESTMENTS

At December 31, 2001, the book balance of the Fund's deposits was \$494,315. The bank balances of checking accounts were \$109,896, in certificate of deposit accounts was \$342,069 and in savings accounts was \$48,403 at December 31, 2001. The cash and investments are fully collateralized by federal deposit insurance and/or by collateral pledged by the banks in the District's name.

3. GENERAL FIXED ASSETS ACCOUNT GROUP

The following is a summary of changes in the General Fixed Assets Account Group:

	Balance January 1, <u>2001</u>	Contributed <u>by State</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2001</u>
Library	\$224,564			\$(207,764)	\$16,800
Other structures and improvements	18,322		\$6,616		24,938
Equipment and furniture	<u>177,047</u>	<u>—</u>	<u>16,936</u>	<u>(3,247)</u>	<u>190,736</u>
<u>Totals</u>	<u>419,933</u>	<u>-0-</u>	<u>23,552</u>	<u>(211,011)</u>	<u>232,474</u>

The Judicial Expense Fund, along with the St. Landry Parish District Attorney and the St. Landry Parish Indigent Defender Board entered into a cooperative endeavor agreement on February 15, 2001, whereby all unneeded volumes of books and bookcases accumulated in the Law Library were donated to LA Technical College - TH Harris Campus. The total amount donated amounted to \$207,764.



LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2001

4. COMPENSATION

The Chief Judge and the three other judges do not receive compensation from the Twenty-Seventh Judicial District Judicial Expense Fund.

5. CAPITAL LEASES

The Judicial Expense Fund for operational purposes has leased five copy machines, four phone systems and three laptop computers under agreements which are classified as capital leases. The capital leases provide that at the end of the leases the copying machines can be purchased for \$525, \$500, \$100, \$150 and \$100, respectively. The capital leases for the phone systems provide that the phone systems can be purchased for \$1 at the end of the leases. The capital leases for the computers provide that the computers can be purchased for the fair market value at the end of the leases.

	<u>Copy Machines</u>	<u>Phone Systems</u>	<u>Computers</u>
Lease terms	48/60 months	60 months	36 months
Lease periods	Various	Various	Various
Assets capitalized	\$36,080	\$13,334	\$9,493
Monthly payments	700	222	264
Future minimum lease payments for years ended December 31,			
2002	\$5,440	\$2,215	\$1,348
2003	3,775	386	603
2004	2,015		252
2005	1,541		

6. CHANGES IN LONG-TERM DEBT:

The following is a summary of changes in the General Long-term Debt Account Group:

	Balance January 1, <u>2001</u>	<u>Additions</u>	<u>Reductions</u>	Balance December 31, <u>2001</u>
Capital lease:				
Xerox	\$20,373		\$(7,602)	\$12,771
Gateway	4,174	\$1,809	(3,780)	2,203
A T & T	<u>5,387</u>	—	<u>(2,786)</u>	<u>2,601</u>
<u>Total</u>	<u>29,934</u>	<u>1,809</u>	<u>(14,168)</u>	<u>17,575</u>

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

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  
BALANCE SHEET - GENERAL FUND  
DECEMBER 31, 2001

	<u>2001</u>	(Memorandum Only) <u>2000</u>
<u>ASSETS</u>		
Cash in bank	\$81,712	\$159,973
Investments at cost	343,305	252,304
Accrued interest receivable	149	
Due from Clerk of Court	1,185	2,228
Due from Sheriff's Department	10,600	7,613
Due from other funds	<u>1,606</u>	<u>1,606</u>
<u>Total assets</u>	<u>438,557</u>	<u>423,724</u>
 <u>LIABILITIES</u>		
Accounts payable	\$10,280	\$4,368
Payroll taxes payable	<u>3,248</u>	<u>2,854</u>
<u>Total liabilities</u>	<u>13,528</u>	<u>7,222</u>
 <u>FUND EQUITY</u>		
Fund Balance		
Unreserved, undesignated	<u>425,029</u>	<u>416,502</u>
<u>Total fund equity</u>	<u>425,029</u>	<u>416,502</u>
<u>Total liabilities and fund equity</u>	<u>438,557</u>	<u>423,724</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>2001</u>	<u>(Memorandum Only) 2000</u>
<u>REVENUES</u>		
Intergovernmental		
Court cost collections from		
Clerk of Court	\$31,551	\$32,566
Sheriff's Department	141,712	124,488
Police Jury	37,850	33,604
Grant from Louisiana Children's Cabinet	22,917	25,000
Interest income	<u>17,773</u>	<u>15,997</u>
<u>Total revenues</u>	<u>251,803</u>	<u>231,655</u>
<u>EXPENDITURES</u>		
Judicial		
Current operating		
Insurance	434	418
Office supplies	19,772	21,035
Transcripts	5,897	1,060
Law material	14,710	
Professional services	11,091	3,160
Miscellaneous	2,165	3,086
Wages	89,521	91,667
Payroll taxes	8,736	7,911
Seminars	625	605
Telephone	17,971	15,407
Equipment maintenance	4,108	5,765
Internet	335	395
Dues and subscriptions	253	421
Repairs and maintenance	9,345	985
Transfer of grant funds to City Court	22,917	25,000
Capital outlay	20,873	43,151
Debt service		
Lease payments	<u>13,832</u>	<u>12,664</u>
<u>Total expenditures</u>	<u>242,585</u>	<u>232,730</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>9,218</u>	<u>(1,075)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Inception of lease	1,809	15,631
Transfers out	<u>(2,500)</u>	<u>(2,500)</u>
<u>Total other financing sources (uses)</u>	<u>(691)</u>	<u>13,131</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	8,527	12,056
<u>FUND BALANCE, beginning of year</u>	<u>416,502</u>	<u>404,446</u>
<u>FUND BALANCE, end of year</u>	<u>425,029</u>	<u>416,502</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

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

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
DECEMBER 31, 2001

	<u>HEARING OFFICER FUND</u>	<u>LAW LIBRARY FUND</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>2001</u>	<u>2000</u>
<u>ASSETS</u>				
Cash in bank	\$68,557	\$741	\$69,298	\$24,112
Due from other governmental units	15,449	4,500	19,949	13,991
Utility deposit	<u>20</u>	<u>      </u>	<u>20</u>	<u>20</u>
<u>Total assets</u>	<u>84,026</u>	<u>5,241</u>	<u>89,267</u>	<u>38,123</u>
<u>LIABILITIES</u>				
Accounts payable	\$1,557		\$1,557	\$861
Payroll taxes payable	2,775		2,775	2,018
Due to Clerk of Court				4,000
Due to other funds	<u>1,606</u>	<u>      </u>	<u>1,606</u>	<u>1,606</u>
<u>Total liabilities</u>	<u>5,938</u>	<u>-0-</u>	<u>5,938</u>	<u>8,485</u>
<u>FUND EQUITY</u>				
Fund balance				
Reserved for Parish Law Library		\$5,241	5,241	610
Unreserved, undesignated	78,088	<u>      </u>	78,088	29,028
<u>Total fund equity</u>	<u>78,088</u>	<u>5,241</u>	<u>83,329</u>	<u>29,638</u>
<u>Total liabilities and fund equity</u>	<u>84,026</u>	<u>5,241</u>	<u>89,267</u>	<u>38,123</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>HEARING OFFICER FUND</u>	<u>LAW LIBRARY FUND</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
			<u>2001</u>	<u>2000</u>
<u>REVENUES</u>				
Intergovernmental				
State of Louisiana	\$192,205		\$192,205	\$150,055
Parish Law Library collections				
from District Attorney		\$2,500	2,500	2,500
from Indigent Defender Board		9,000	9,000	9,000
Interest income		80	80	166
Miscellaneous income	928		928	33
<u>Total revenues</u>	<u>193,133</u>	<u>11,580</u>	<u>204,713</u>	<u>161,754</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Insurance				271
Office supplies	3,118		3,118	6,835
Court reporters	6,908		6,908	16,000
Minute clerks	20,000		20,000	
Law material	1,417	9,449	10,866	
Fee reimbursements	331		331	
Process and operation fee	3,122		3,122	
Professional services	1,325		1,325	1,588
Miscellaneous	339		339	27
Janitorial	1,658		1,658	366
Wages	79,461		79,461	70,217
Payroll taxes	6,289		6,289	5,521
Seminars	315		315	365
Telephone	4,277		4,277	4,567
Utilities	1,081		1,081	944
Rent	5,850		5,850	5,930
Dues and subscriptions	100		100	100
Repairs and maintenance	3,355		3,355	300
Capital outlay	2,679		2,679	17,588
Debt service				
Lease payments	2,448		2,448	2,050
<u>Total expenditures</u>	<u>144,073</u>	<u>9,449</u>	<u>153,522</u>	<u>132,669</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>49,060</u>	<u>2,131</u>	<u>51,191</u>	<u>29,085</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in		2,500	2,500	2,500
<u>Total other financing sources</u>	<u>-0-</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	<u>49,060</u>	<u>4,631</u>	<u>53,691</u>	<u>31,585</u>
<u>FUND BALANCE, beginning of year</u>	<u>29,028</u>	<u>610</u>	<u>29,638</u>	<u>(1,947)</u>
<u>FUND BALANCE, end of year</u>	<u>78,088</u>	<u>5,241</u>	<u>83,329</u>	<u>29,638</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUNDS  
HEARING OFFICER FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>2001</u>		Variance	(Memorandum
	<u>Budget</u>	<u>Actual</u>	Favorable	Only)
			(Unfavorable)	2000
				<u>Actual</u>
<u>REVENUES</u>				
Intergovernmental				
State of Louisiana	\$175,000	\$192,205	\$17,205	\$150,055
Miscellaneous income		928	928	33
<u>Total revenues</u>	<u>175,000</u>	<u>193,133</u>	<u>18,133</u>	<u>150,088</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Insurance	500		500	271
Office supplies	4,000	3,118	882	7,201
Court reporters	7,865	6,908	957	16,000
Minute clerks	22,748	20,000	2,748	
Law material	2,000	1,417	583	
Fee reimbursements		331	(331)	
Process and operation fee	4,000	3,122	878	
Professional services	1,000	1,325	(325)	1,588
Miscellaneous	2,000	339	1,661	27
Janitorial		1,658	(1,658)	
Wages	90,387	79,461	10,926	70,217
Payroll taxes	12,000	6,289	5,711	5,521
Seminars	500	315	185	365
Telephone	4,000	4,277	(277)	4,384
Utilities	1,000	1,081	(81)	944
Rent	7,800	5,850	1,950	5,930
Dues and subscriptions	500	100	400	100
Repairs and maintenance	5,500	3,355	2,145	300
Capital outlay	5,000	2,679	2,321	6,162
Debt service				
Lease payments	2,000	2,448	(448)	2,050
<u>Total expenditures</u>	<u>172,800</u>	<u>144,073</u>	<u>28,727</u>	<u>121,060</u>
<u>EXCESS OF REVENUES OVER</u>				
<u>    EXPENDITURES</u>	<u>2,200</u>	49,060	<u>46,860</u>	29,028
<u>FUND BALANCE, beginning of year</u>		<u>29,028</u>		_____
<u>FUND BALANCE, end of year</u>		<u>78,088</u>		<u>29,028</u>



LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
SPECIAL REVENUE FUNDS  
LAW LIBRARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2001

	<u>2001</u>		Variance	(Memorandum
	<u>Budget</u>	<u>Actual</u>	Favorable	Only)
			(Unfavorable)	2000
				<u>Actual</u>
<u>REVENUES</u>				
Parish Law Library collections				
from District Attorney	\$2,500	\$2,500		\$2,500
from Indigent Defender Board	9,000	9,000		9,000
Interest income		80	\$80	166
<u>Total revenues</u>	<u>11,500</u>	<u>11,580</u>	<u>80</u>	<u>11,666</u>
<u>EXPENDITURES</u>				
Judicial				
Current operating				
Telephone				183
Law material	15,000	9,449	5,551	
Capital outlay				<u>11,426</u>
<u>Total expenditures</u>	<u>15,000</u>	<u>9,449</u>	<u>5,551</u>	<u>11,609</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(3,500)</u>	<u>2,131</u>	<u>5,631</u>	<u>57</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in		2,500	2,500	2,500
<u>Total other financing</u>		<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>sources</u>	<u>-0-</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>AND OTHER SOURCES OVER</u>				
<u>EXPENDITURES</u>	<u>(3,500)</u>	<u>4,631</u>	<u>8,131</u>	<u>2,557</u>
<u>FUND BALANCE, beginning of year</u>		<u>610</u>		<u>(1,947)</u>
<u>FUND BALANCE, end of year</u>		<u>5,241</u>		<u>610</u>

RELATED REPORT

Joel Lanclos, Jr., CPA  
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Frank McGee, Chief Judge  
 Louisiana Twenty-Seventh Judicial District  
 Judicial Expense Fund  
 Opelousas, Louisiana

We have audited the general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, as of and for the year ended December 31, 2001, and have issued our report thereon dated June 26, 2002. 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.

Compliance

As part of obtaining reasonable assurance about whether the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

To the Louisiana Twenty-Seventh Judicial  
District Judicial Expense Fund  
Page 2

This report is intended 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.

*John S. Dowling & Company*

Opelousas, Louisiana

June 26, 2002

SUPPLEMENTARY INFORMATION

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
OPELOUSAS, LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2001

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

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

None