

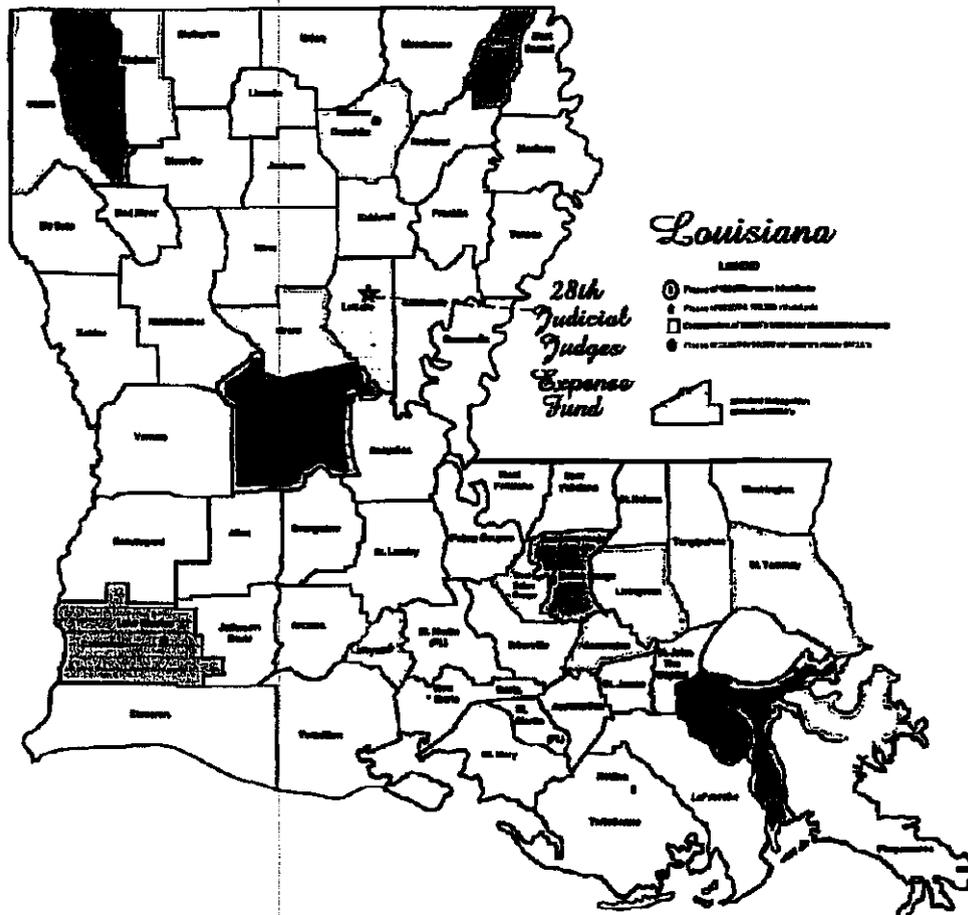
**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA**

**Basic Financial Statements  
October 31, 2007**

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 3/26/08

**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
LASALLE PARISH,  
STATE OF LOUISIANA**



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

**JUDICIAL EXPENSE FUND OF THE  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 PARISH OF LASALLE  
 STATE OF LOUISIANA**

**C O N T E N T S**

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**INDEPENDENT AUDITOR'S REPORT**

The Honorable Judge J. P. Mauffray  
Judicial Expense Fund of the  
Twenty-Eighth Judicial District Court  
Parish Of LaSalle  
State of Louisiana

We have audited the accompanying financial statements of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 2007 which collectively comprise the District's financial statements as listed in the table of contents. These financial statements are the responsibility of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's management. Our responsibility is to express an opinion 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana as of October 31, 2007 and the respective changes in financial position thereof 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 December 21, 2007, on our consideration of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's internal control over financial reporting and on our test 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* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*John R. Vercher PC*

December 21, 2007  
Jena, Louisiana

**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA**

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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As management of the District, we offer readers of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended October 31, 2007. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

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

**FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$52,621 (*net assets*). This is a \$9,381 decrease from last year.
- The District had total revenues of \$41,052. This is a \$5,616 increase from last year's revenues, mainly due to a \$4,590 increase in Intergovernmental Revenues.
- The District had total expenditures of \$46,171, which is a \$6,873 increase from last year's expenditures, mainly due to a \$3,018 increase in Travel and a \$2,527 increase in Capital Purchases.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

**MD&A**

**FUND FINANCIAL STATEMENTS**

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

**Comparative Statement of Net Assets  
Governmental Funds**

The following table represents a condensed Comparative Statement of Net Assets as of October 31, 2007:

	<u>2006</u>	<u>2007</u>	<u>% Change</u>
<b>Assets</b>			
Cash & Investments	\$ 36,410	\$ 31,294	-14.1%
Receivables (Net)	4,166	2,269	-45.5%
Capital Assets, Net of Accumulated Depreciation	23,705	19,443	-18.0%
<b>Total Assets</b>	<u>64,281</u>	<u>53,006</u>	-17.5%
<b>Liabilities &amp; Net Assets</b>			
Accounts, Salaries, & Other Payables	<u>2,279</u>	<u>385</u>	-83.1%
<b>Total Liabilities</b>	<u>2,279</u>	<u>385</u>	-83.1%
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	23,705	19,443	-18.0%
Unrestricted	<u>38,297</u>	<u>33,178</u>	-13.4%
<b>Total Net Assets</b>	<u>\$ 62,002</u>	<u>\$ 52,621</u>	-15.1%

**Comparative Changes in Fund Balances  
Governmental Funds**

The following table reflects the condensed Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances for the year ended October 31, 2007:

	<u>2006</u>	<u>2007</u>	<u>% Change</u>
<b>Beginning Fund Balances</b>	\$ 42,159	\$ 38,297	-9.2%
Total Revenues	35,436	41,052	15.8%
Total Expenditures	<u>(39,298)</u>	<u>(46,171)</u>	17.5%
Increase (Decrease) In Fund Balances	<u>(3,862)</u>	<u>(5,119)</u>	-32.5%
<b>Ending Fund Balances</b>	<u>\$ 38,297</u>	<u>\$ 33,178</u>	-13.4%

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## MD&A

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### CAPITAL ASSETS

#### *Capital Assets – Governmental Fund*

At October 31, 2007, the District had \$19,443 invested in capital assets, including the following:

<b>Capital Assets at Year-End</b>			
	<b>2006</b>		<b>2007</b>
Furnishings & Equipment	\$ 98,281	\$	104,178
Accumulated Depreciation	(74,576)		(84,735)
<b>Total Capital Assets (Net)</b>	<b>\$ 23,705</b>	<b>\$</b>	<b>19,443</b>

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

**BASIC FINANCIAL STATEMENTS**

**JUDICIAL EXPENSE FUND OF THE  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 PARISH OF LASALLE  
 STATE OF LOUISIANA  
 Statement of Net Assets  
 October 31, 2007**

		<b>GENERAL FUND</b>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$	10,946
Investments		20,348
Receivables (Net of Allowances for Uncollectables)		2,269
Capital Assets (Net)		19,443
<b>TOTAL ASSETS</b>		<b><u>53,006</u></b>
 <b>LIABILITIES</b>		
Accounts, Salaries, & Other Payables		<u>385</u>
<b>TOTAL LIABILITIES</b>		<b><u>385</u></b>
 <b>NET ASSETS</b>		
Invested in Capital Assets, Net of Related Debt		19,443
Unrestricted		33,178
<b>TOTAL NET ASSETS</b>	<b>\$</b>	<b><u>52,621</u></b>

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 PARISH OF LASALLE  
 STATE OF LOUISIANA  
 Statement of Activities  
 For the Year Ended October 31, 2007**

	<b>PROGRAM REVENUES</b>			<b>NET (EXPENSES) REVENUES &amp; CHANGE IN NET ASSETS</b>
<b>GOVERNMENTAL ACTIVITIES</b>	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Net (Expenses)/ Revenue
General	\$ -0-	\$ -0-	\$ -0-	\$ (50,433)
	\$ (50,433)			
				\$ (50,433)
				37,550
				2,531
				971
				41,052
				Intergovernmental Revenues
				Judge's Reimbursement
				Interest Income
				<b>TOTAL GENERAL REVENUES</b>
				<b>CHANGE IN NET ASSETS</b>
				(9,381)
				62,002
				<b>NET ASSETS-BEGINNING</b>
				<b>NET ASSETS-ENDING</b>
				\$ 52,621

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 PARISH OF LASALLE  
 STATE OF LOUISIANA  
 Balance Sheet, Governmental Funds  
 October 31, 2007**

		<u>GENERAL FUND</u>
<b>ASSETS</b>		
Cash & Cash Equivalents	\$	10,946
Investments		20,348
Receivables (Net of Allowances for Uncollectables)		<u>2,269</u>
<b>TOTAL ASSETS</b>		<u><b>33,563</b></u>
 <b>LIABILITIES &amp; FUND BALANCE</b>		
Accounts, Salaries, & Other Payables		385
Unreserved Fund Balance Reported In General Fund		<u>33,178</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$</b>	<u><b>33,563</b></u>

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 PARISH OF LASALLE  
 STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended October 31, 2007**

	<b>GENERAL FUND</b>
<b>REVENUES</b>	
Intergovernmental	\$ 37,550
Judge's Reimbursement	2,531
Interest Income	971
<b>TOTAL REVENUES</b>	<b>41,052</b>
<b>EXPENDITURES</b>	
Salaries/Personnel Costs	2,700
Office Expense	8,437
Capital Purchases	5,897
Travel	5,110
Insurance	1,906
Professional Fees	2,048
Copier Lease	7,170
Cellular Phone	2,713
Other Administration	10,190
<b>TOTAL EXPENDITURES</b>	<b>46,171</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(5,119)</b>
<b>FUND BALANCES-BEGINNING</b>	<b>38,297</b>
<b>FUND BALANCES-ENDING</b>	<b>\$ 33,178</b>

The accompanying notes are an integral part of this statement.

**NOTES TO THE BASIC  
FINANCIAL STATEMENTS**

**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**INTRODUCTION**

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

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. GOVERNMENT-WIDE & FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Judicial Expense Fund.

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

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

**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA**

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

The Judicial Expense Fund reports the following governmental funds:

The General Fund is the entity's primary operating fund. It accounts for all financial resources of the entity, except those required to be accounted for in another fund.

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**JUDICIAL EXPENSE FUND OF THE  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 PARISH OF LASALLE  
 STATE OF LOUISIANA**

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

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

*Deposits*

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

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

	<b>Bank Balance</b>
	<b>10/31/2007</b>
Bank Balances	\$ <u>31,355</u>
<i>Secured as Follows:</i>	
FDIC ( <i>Category-1</i> )	\$ <u>31,355</u>

**D. VACATION, SICK LEAVE & COMPENSATED ABSENCES**

The Judicial Expense Fund has no leave policies.

**E. USE OF ESTIMATES**

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



**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA**

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

**3. RECEIVABLES**

The receivables at October 31, 2007 are detailed below:

Intergovernmental	\$ <u>2,269</u>
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Allowance for doubtful accounts, if any, is considered immaterial and is not presented.

**4. OPERATING LEASE**

The Twenty-Eighth District Court has an operating lease with Kyocera Mita America, Inc. for copy machines. The lease payment is \$569 per month for 36 months beginning June 24, 2006.

Future lease payments are as follows:

2008	\$ 6,828
2009	<u>3,983</u>
<b>Total</b>	<b>\$ <u>10,811</u></b>

**5. EXPENDITURES IN EXCESS OF APPROPRIATIONS**

The District overspent its budget by \$3,671 or 8.6% during the year.

**REQUIRED SUPPLEMENTAL INFORMATION**

**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA**

**Statement of Revenues, Expenditures & Changes in Fund Balances  
Budget and Actual  
General Fund  
For the Year Ended October 31, 2007**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL AMOUNTS BUDGETARY BASIS</u>	<u>BUDGET TO ACTUAL DIFFERENCES FAVORABLE (UNFAVORABLE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES</b>				
Intergovernmental	\$ 42,500	\$ 42,500	\$ 37,550	\$ (4,950)
Judge's Reimbursement	-0-	-0-	2,531	2,531
Interest Income	-0-	-0-	971	971
<b>TOTAL REVENUES</b>	<u>42,500</u>	<u>42,500</u>	<u>41,052</u>	<u>(1,448)</u>
<b>EXPENDITURES</b>				
Salaries/Personnel Costs	-0-	-0-	2,700	(2,700)
Office Expense	17,500	17,500	8,437	9,063
Capital Purchases	5,500	5,500	5,897	(397)
Travel	5,000	5,000	5,110	(110)
Insurance	-0-	-0-	1,906	(1,906)
Professional Fees	-0-	-0-	2,048	(2,048)
Copier Lease	-0-	-0-	7,170	(7,170)
Cellular Phone	-0-	-0-	2,713	(2,713)
Other Administration	14,500	14,500	10,190	4,310
<b>TOTAL EXPENDITURES</b>	<u>\$ 42,500</u>	<u>\$ 42,500</u>	<u>46,171</u>	<u>\$ (3,671)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>			(5,119)	
<b>FUND BALANCES-BEGINNING</b>			<u>38,297</u>	
<b>FUND BALANCES-ENDING</b>			<u>\$ 33,178</u>	

The accompanying notes are an integral part of this statement.

**OTHER REPORTS**

**JOHN R. VERCHER PC**  
*Certified Public Accountant*

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

The Honorable Judge J. P. Mauffray  
Judicial Expense Fund of the  
Twenty-Eighth Judicial District Court  
LaSalle Parish  
State of Louisiana

We have audited the accompanying financial statements of the governmental activities of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, as of and for the year ended October 31, 2007, which collectively comprise the District's financial statements and have issued our report thereon dated December 21, 2007. 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.

***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Judicial Expense Fund of the Twenty-Eighth Judicial District Court's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### *Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the Judicial Expense Fund of the Twenty-Eighth Judicial District Court'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 that are required to be reported under *Government Auditing Standards*, except as shown below and discussed in the Schedule of Findings and Questioned Costs as items:

#### **2007-C-1 Budget Variances**

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies and Legislative Auditor's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a public document and its distribution is not limited.

*John R. Vercher PC*

December 21, 2007  
Jena, Louisiana



**JUDICIAL EXPENSE FUND OF THE  
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
 PARISH OF LASALLE  
 STATE OF LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST  
 (CONTINUED)  
 OCTOBER 31, 2007**

**Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS**

Reference	Description of Finding	Recommendation
2007-C-1	<u><b>Budget Variances</b></u>  The District had an unfavorable expenditure variance of \$3,671 or 8.6% in its general fund during the year. The Budget Act requires that budgets be amended when the variance exceeds 5%.	The District should begin amending its budget when variances exceed 5%.

**Section III Internal Control**

No items to report.

**Section IV Federal Awards Findings and Questioned Costs.**

Not applicable.

**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA  
October 31, 2007**

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**MANAGEMENT'S CORRECTIVE ACTION  
FOR CURRENT YEAR AUDIT FINDINGS**

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<b>Reference</b>	<b>Description of Finding</b>	<b>Corrective Action Planned</b>	<b>Contact Person</b>	<b>Anticipated Completion Date</b>
2007-C-1	Budget Variances	The District will begin amending its budget when variances exceed 5%.	Bobby Wilson	October 31, 2008

**JOHN R. VERCHER PC**  
***Certified Public Accountant***

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**MANAGEMENT LETTER COMMENTS**

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

**CURRENT YEAR MANAGEMENT LETTER COMMENTS**

There are no current year management letter comments.

**JUDICIAL EXPENSE FUND OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
PARISH OF LASALLE  
STATE OF LOUISIANA**

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

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

The management of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended October 31, 2006.

**PRIOR YEAR FINDINGS**

There were no prior year findings.