

LOUISIANA TWENTY-SIXTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 ORLEANS - LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 2015

	GENERAL FUND	
	2015	(Memorandum only) 2014
REVENUES		
Intra-governmental		
Court case collections from		
Clerk of Court	\$23,150	\$27,500
Sheriff's Department	95,434	107,240
Fuller Jury	115	47,993
Bail bond premium	7,400	31,818
Interest income	10,813	9,330
Miscellaneous income	49	125
Total revenues	151,358	192,821
EXPENDITURES		
Judicial		
Current operating	478	478
Insurance	15,871	15,834
Office supplies	20,880	20,600
Court reporters	11,884	9,740
Transcripts	10,980	7,970
Library supplies	5,253	2,151
Professional services	488	2,188
Miscellaneous	45,800	29,083
Maps	5,553	2,028
Payroll taxes	221	157
Rentals	6,854	6,517
Telephone	3,897	3,158
Equipment maintenance	48,871	39,438
Capital outlay		
Debt service		
Lease payments	8,488	468
Total expenditures	198,728	115,233
EXCESS (DEFICIENCY) OF REVENUES OVER CURRENT EXPENDITURES	152,630	67,588
OTHER FINANCING SOURCES		
Receipts of loans	11,000	3,100
EXCESS (DEFICIENCY) OF REVENUES OVER CURRENT EXPENDITURES	134,400	67,198
FUND BALANCE, beginning of year	255,645	182,889
FUND BALANCE, end of year	311,245	240,447

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SIXTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 SPENCER, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE,
 BUDGET (CASE BILLED) AND ACTUAL -
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 1966

	1966		VARIANCE FAVORABLE UNFAVORABLE	1965
	BUDGET	ACTUAL		(Difference \$)(%) ACTUAL
REVENUES				
Intragovernmental				
Court cost collections from				
Clerk of Court	534,355	527,483	(\$7,868)	526,813
Sheriff's Department	88,384	90,084	1,700	88,415
Police Jury	175	175		47,190
Reimbursement for transcripts	12,000	12,000		11,800
Ball bond premium	7,400	7,400		11,818
Debitum		10,813	10,813	9,130
Miscellaneous	25	88	63	122
Total revenues	642,322	648,233	5,911	625,271
EXPENDITURES				
Judicial				
Current expenditures				
Insurance	678	678		678
Office supplies	18,118	18,854	1,683	18,340
Court reporter	28,800	28,800		28,400
Transcripts	25,634	25,634		22,747
Library supplies		8,800	(8,800)	8,400
Professional services	3,257	3,257		3,100
Miscellaneous	454	454		3,788
Wages	45,000	45,000		29,000
Payroll taxes	3,609	3,670	61	3,063
Rentals	323	323		157
Utilities	8,281	8,280	1	4,357
Equipment maintenance	3,488	3,997	509	3,528
Capital outlay	11,818	10,081	(\$1,737)	25,634
Misc. services		4,468	4,468	800
Lease payments		4,468	4,468	
Total expenditures	188,082	186,493	1,589	175,232
CHANGES (INCREASES) IN REVENUES OVER INCREASED EXPENDITURES				
	454,240	461,740	7,500	450,039
FUND BALANCE, beginning of year		170,936		170,936
FUND BALANCE, end of year		228,321		220,975

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SIXTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPERATIONAL EXPENSES
STATE OF LOUISIANA FINANCIAL STATEMENTS
DECEMBER 31, 1978

I. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Louisiana Twenty-Sixth 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.

GASB 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
MEMORANDUM, LOUISIANA
BOOKS TO FINANCIAL STATEMENTS
DECEMBER 31, 1984

3. BRIEF SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. REPORTING ENTITY (Continued)

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund was created by statute 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 by civil and criminal cases.
- c. The state statute which created the Fund sets 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 aggregating 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 maintenance of general fixed assets.

Governmental Fund Type

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.

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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SPRINGFIELD, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1974

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. FUND ACCOUNTING (Continued)

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

7. BAIS 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) to 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 measurement 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 assessable to a costed. Miscellaneous revenues are recorded when received because they are generally not measurable until actually received. Investment earnings are recorded as earned when 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.

8. INSURANCE

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

9. 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.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
OPERATIONS, LOUISIANA
ACCORD TO FINANCIAL STATEMENTS
ENDING 31, 1950

1. SUMMARY OF ACCOUNTING ACTIVITIES (Continued)

C. 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 1950 for the law library and equipment. Prior to 1950, the cost of the law library was accounted for on the books of the Police Jury.

H. BUDGETS AND BUDGETARY ACCOUNTING

Annually, the Judicial Expense Fund prepares and adopts a budget for the General Fund. Formal budget integration is not employed as part of the accounting system; however, routine budget comparisons are made prior to expending funds. Budgets are prepared on a cash basis of accounting, and appropriations lapse at year-end. The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments. The revenues and expenditures shown on page 3 are reconciled with the amounts reflected on the budget comparison, page 4 as follows:

	<u>3888</u>
Revenues	
Page 3 Revenues	\$161,734
Add: Transcript reimbursements	52,900
Prior year intergovernmental receivables	11,625
Less: Current year intergovernmental receivables	(150,718)
Page 4 Revenues	<u>124,731</u>
Expenditures	
Page 3 Expenditures	\$186,734
Add: Prior year payables	4,900
Transcript reimbursements	12,900
Less: Current year payables	(2,888)
Capitalized issues	(111,900)
Page 4 Expenditures	<u>186,731</u>
Fund Balance	
Page 3 Fund Balance, end of year	\$331,745
Add: Current year payables	2,888
Less: Current year receivables	(150,718)
Page 4 Fund Balance, end of year	<u>183,915</u>

LOUISIANA TWENTY-SIXTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SPRINGFIELD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. COMPENSATED ABSENCES

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

J. RETIREMENT

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

K. TOTAL VALUES ON FINANCIAL STATEMENTS

Total values 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.

L. COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations.

2. CASH AND INVESTMENTS

At December 31, 1996, the book balance of the Fund's deposits was \$326,513. The book balance is a checking account and \$11,788. In certificates of deposit amounts was \$300,874 and in a savings account was \$9,813 at December 31, 1996. 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. DEFICIT FUND BALANCE

The Judicial Expense Fund did not have a deficit fund balance at December 31, 1996.

4. EXCESS OF REVENUES OVER BUDGETED AMOUNTS AND APPROPRIATIONS OVER EXPENDITURES

Revenues exceeded the budgeted amount by \$33,813 and actual expenditures were more than the budgeted expenditures by \$48 for the calendar year 1996.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
(PARISH OF, LOUISIANA)
STATE TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

5. GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance January 1, <u>1998</u>	Additions	Deductions	Balance December 31, <u>1998</u>
Library	\$78,803	\$23,354		\$102,157
Other structures and improvements	8,848			8,848
Equipment and furniture	43,000	22,111	—	65,111
Totals	<u>130,651</u>	<u>45,465</u>	<u>0</u>	<u>176,116</u>

6. EMPLOYEES

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

7. CAPITAL LEASE

The District leases three copying machines under agreements which are classified as capital leases. The capital leases provide that at the end of the lease the copying machines can be purchased for \$500 on one and \$690 on the other two.

	Capital Lease
Lease term	36 months
Lease period	Variable
Asset capitalized	\$16,148
Monthly payments	\$408
Future minimum lease payments for year ended December 31,	
1997	\$3,400
1998	2,189
1999	436

8. DISCRETIONARY CONTRIBUTIONS

The District received \$175 from the St. Landry Parish Police Jury during the year ended December 31, 1998. These funds represent court costs collected for the Twenty-Seventh Judicial District Judicial Expense Fund that were already assigned by the Judges to the St. Landry Parish Police Jury for the upkeep of the St. Landry Parish Court House. Since the Police Jury was not spending the funds as specified the Judges decided to take back control of the funds. Court cost collected since receipt of the funds from the Police Jury are included in court cost collections from the Sheriff's Department.

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 A CORPORATION OF THE STATE OF MISSISSIPPI REGISTERED PUBLIC ACCOUNTANTS

John S. Bowling, CPA
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
 STRUCTURE BASIS ON AN ASPECT OF GENERAL PURPOSE
 FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
 GOVERNMENT ACCOUNTING STANDARDS**

The Honorable Robert Robinson, 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, 1990, and have issued our report thereon dated June 26, 1992.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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.

The management of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, for the year ended December 31, 1990, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The Honorable Robert Brubaker, Chief Judge
Louisiana Twenty-Seventh Judicial District
Judicial Expense Fund
Page 3

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in accounts that would be material in relation to the 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 found no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended solely for the information of the Judges and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

John D. Dowling & Company
Bossieres, Louisiana
June 24, 1997

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable Robert Brinkman, 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, 1996, and have issued our report thereon dated June 26, 1997.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund, is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the Judges and the appropriate regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

John B. Dowling & Company
 Opelousas, Louisiana
 June 26, 1997



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LOUISIANA THIRTY-SEVENTH JUDICIAL DISTRICT
JUDICIAL EXPENSE FUND
REVENUES, RECEIPTS
GENERAL FINANCIAL REPORT
FOR THE YEAR ENDING DECEMBER 31, 1934

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, for reviewed, verified and other appropriate public officials. The report is available for public inspection at the State House office in the Legislative building and, where appropriate, at the office of the parish clerk of court.

Adopted Date _____

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A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

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Samuel Roper, CPA
Auditor

INDEPENDENT AUDITOR'S REPORT

The Honorable Robert Brinkman, Chief Judge
Louisiana Tenth-Seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the Louisiana Tenth-Seventh Judicial District Judicial Expense Fund, as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Tenth-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 generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 general purpose financial statements 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 Tenth-Seventh Judicial District Judicial Expense Fund as of December 31, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 24, 1993 on our consideration of the Louisiana Tenth-Seventh Judicial District Judicial Expense Fund's internal control structure and a report dated June 24, 1993 on its compliance with laws and regulations.

John S. Dawling & Company
Opelousas, Louisiana
June 24, 1997

**LOUISIANA WATERWORKS SPECIAL DISTRICT GENERAL ACCOUNT STATEMENT FOR
 OPERATING EXPENSES
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 THROUGH 12-31-88**

	COMBINED		ACCOUNT GROUPS		FUNDS		Totals (Reconciliation Detail)
	FUND TYPE	GENERAL	GENERAL	NON-GENERAL	FUND	NON-FUND	
ASSETS							
Cash in bank	\$21,467						21,467
Investments, at cost	201,375						201,375
Due from Clerk of Court	1,000						1,000
Due from Sheriff's Department	7,790						7,790
Due from Criminal Court Fund	1,000						1,000
Library		\$121,407					121,407
Other structures and improvements		6,888					6,888
Equipment and furniture		70,132					70,132
amount to be provided				68,138			68,138
TOTAL ASSETS	232,632		128,527		68,138		429,297

LIABILITIES AND FUND EQUITY

	COMBINED		ACCOUNT GROUPS		FUNDS		Totals (Reconciliation Detail)
	FUND TYPE	GENERAL	GENERAL	NON-GENERAL	FUND	NON-FUND	
LIABILITIES							
Accounts payable	45,718						45,718
Payroll taxes payable	1,200						1,200
Capital lease - lease				81,228			81,228
Total liabilities	<u>46,918</u>			<u>81,228</u>			<u>128,146</u>
FUND EQUITY							
Investment in general fund assets					198,419		198,419
Investment in general fund assets - Paris District Fund balance				4,808			4,808
Unreserved	210,211						210,211
Total fund equity	<u>210,211</u>			<u>4,808</u>			<u>215,019</u>
Total liabilities and fund equity	210,211			86,036			429,297

The accompanying notes are an integral part of this statement.