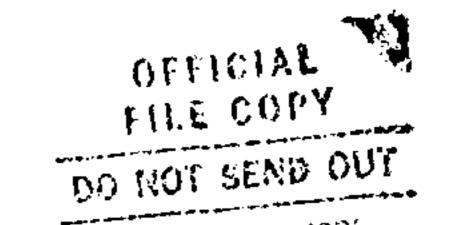


LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND OPELOUSAS, LOUISIANA ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 1998



(Xerox necessary copies from this copy and PLACE BACK in FILE)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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: 7-14-99

.

*

41

. . .

TABLE OF CONTENTS

	PAGE
Independent Auditor's Report	1
FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Groups	2
Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types	3 - 4
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Cash Basis) and Actual -	
General and Special Revenue Funds	5-6

RELATED REPORT

4,

۰.

Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	13-14
SUPPLEMENTARY INFORMATION	
Independent Auditor's Report on Required Supplementary Information	15
Year 2000 Required Supplementary Information	16
Schedule of Prior Year Findings	17

.

. •

.

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

4

۰.



JOHN S. DOWLING & COMPANY A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

John S. Dowling, CPA 1904-1984

1

Retired

Harold Dupre, CPA 1996 John Newton Stout, CPA 1998 Dwight Ledoux, CPA 1998

The Honorable Robert Brinkman, 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, 1998, 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 generally accepted auditing standards and the standards applicable to financial audits contained in <u>Government Auditing</u> <u>Standards</u>, 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 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, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The Schedule of Prior Year Findings as required by the Louisiana Legislative Auditor is presented for purposes of additional analysis and is not a required part of 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.

In accordance with <u>Government Auditing Standards</u>, we have also issued our report dated June 22, 1999 on our consideration of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fundia internal control over financial reporting and

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. hn S. Dowling & Compa Opelousas, Louisiana June 22, 1999

P. O. Box 433 4766 I-49 North Service Road Opelousas, Louisiana 70571-0433 Telephone 318-948-4848 Telefax 318-948-6109

. .

٠

•

FINANCIAL STATEMENTS

- -

. .

JUDICIAL EXPENSE FUND

AND ACCOUNT GROUPS

ALS Jum Only) 1997	\$83,339 214,645 1,935 16,630 145,440 8,868 83,515 18,619	572,991	\$5,289 1,978 9,063 25,886	233,525 4,298	6,701 <u>302,581</u> 547,105	572,991
TOTALS (Memorandum 1998	\$149,203 228,175 1,696 13,660 8,868 95,367 22,947	<u>694,782</u>	\$3,010 1,949 12,228 27,906	274,803 4,298	2,555 385,220 666,876	694,782
GROUPS GENERAL LONG - TERM DEBT	\$22,947	22,947	\$12,228 <u>10,719</u> 22,947			22,947
ACCOUNT GENERAL FIXED ASSETS	\$174,866 8,868 95,367	<u>279,101</u>		\$274,803 4,298	279,101	279,101

 \sim

4

-

- · ·

LOUISIANA TWENTY-	SEVENTH JUDIC	AL
COMBINED BALANCE	CE SHEET - ALL DECEMBER	S, LOUISIANA L'FUND TYPES R 31, 1998
	GOVERNMENTAL FIND TVPES	MENTAL TVPES
		SPECIAL
с Т Д С Т Д С С Т Д С С	FUND	REVENUE
bank	5,55	\$3,644
ents, at cost m clark of Court	228,175 1 696	
S	,66	
Law LIDrary tructures and improvements nt and furniture		
to be provided		
Total assets	389,090	3,644
TIES AND FUND EQUITY		
LIES		
nts payable 11 taxes pavable	\$1,921 1.949	\$1,089
Xero	· ·	
al lease – A T & T <u>Total liabilities</u>	3,870	1,089
tment in general fixed assets - icial Expense Fund		
balance erved for Parish Law Librarv		2,555
ndesignated		· [
<u>Total fund equity</u>	385,220	2,555
liabi		
<u>fund equity</u>	<u>389,090</u>	3,644
ompanying notes are an integral]	part of this :	statement.

The acco

Capita Capita Invest Judic Fund ba Reser Unres

_ _ _ _ _ _ _ _ _ _ _ _ _

LIABILIT. Account Payrol Capita Capita

LIABILIT

Investmer Investmer Due from Due from Parish Lé Other st Amount to Amount to

AS

Cash in

· · · — — - -

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND OPELOUSAS, LOUISIANA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -ALL GOVERNMENTAL FUND TYPES

FOR THE YEAR ENDED DECEMBER 31, 1998

GOVERNMENTAL

		117 117	T C
	<u>TYPES</u>	TOTA (Momoran)	
GENERAL	SPECIAL	<u></u>	dum Only)
<u>FUND</u>	<u>revenue</u>	1998	<u> 1997 </u>
<u>REVENUES</u>			
Intergovernmental			
Court cost collections from			A08 000
Clerk of Court \$26,958		\$26,958	\$27,892
Sheriff's Department 146,358		146,358	157,017
Policy Jury 19,837		19,837	16,853
Bail bond premiums 14,472		14,472	7,131
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 14,781		14,781	12,145
Miscellaneous income100		100	<u> </u>
Total revenues 222,506	<u>11,500</u>	234,006	<u>232,610</u>
EXPENDITURES			
Judicial			
Current operating			
Insurance 515		515	533
Office supplies 18,799		18,799	19,947
Court reporters 2,400		2,400	26,400
Transcripts 3,247		3,247	134
Library supplements			7,629
Professional services 2,400		2,400	1,788
Miscellaneous 1,719		1,719	698
PIISCEITURCOUD (2 E10		63,519	50,971
nages		4,947	3,989
Faylori Canes		459	268
Seminars		8,848	7,931
rerebuone		4,404	3,403
Equipment maintenance		520	
Incernet and and	18,146	45,175	42,185
Capitar Outrag	~~,	· ·	•
Debt service5,754		5,754	5,930
	18,146	162,706	<u>171,806</u>
<u>Total expenditures</u> <u>144,560</u>	101110	TOFLICA	
EXCESS (DEFICIENCY) OF REVENUES OVER		51 300	CD 001
<u>(UNDER) EXPENDITURES</u> <u>77,946</u>	(6,646)	<u>71,300</u>	60,804

OTHER FINANCING SOURCES (USES)

17,233 7,193 7,193 Inception of lease 2,500 (2,500) Transfers in (out) Total other financing <u>17,233</u> 2,500 <u>7,193</u> <u>4,693</u> <u>sources</u>

Continued of next page.

_ _ _

•

•

•

.

٠

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND OPELOUSAS, LOUISIANA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -ALL GOVERNMENTAL FUND TYPES (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 1998

GOVERNMENTAL

<u>FUND</u>	TYPES	TOTALS	
GENERAL	SPECIAL	(Memorandum Only))
FUND	<u>REVENUE</u>	19981997	7

EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$82,639	\$(4,146)	\$78,493	\$78,037
FUND BALANCE, beginning of year	<u>302,581</u>	<u>6,701</u>	<u>309,282</u>	<u>231,245</u>
FUND BALANCE, end of year	<u>385,220</u>	<u>2,555</u>	<u>387,775</u>	<u>309,282</u>

4

~ _

The accompanying notes are an integral part of this statement.

•

STATEMENT OF	F REVENUES, E BUDGET GENERAL FOR THE)	CASH (CASH AND SI (EAR EN	, AND CHANGE) AND ACTUAL L REVENUE FUN ECEMBER 31,	S IN FUND BALANCE	년 민
)	GENERAL FU	FUND	SPE	SPECIAL REV
	тяритя	F	VARIANCE FAVORABLE (INFAVORABLE)	BUDGET	ACTUAL
ES	10700				
rgovernmental					
Clerk of Court	\$21,960	5	\$5,237		
Sheriff's Department		, 32	(1,672)		
Police Jury		9,8	19,837		
imbursement for transcripts	26,660	0	(2,660)		
il bond premiums	7,131	4,4	7,341		
sh Law Library Collections					
om District Attorney					\$2,50 2,20
om Indigent Defender Board		(A, UUU	A, UU
rest		14,781	4,7		
neeu	1,10	10			
<u>Total revenues</u>	207,851	<u>249,715</u>	<u>41,864</u>	<u>11,500</u>	11,50
ITURES					
cial					
rent expenditures					
surance	20	22			
fice supplies	3,31	, 57	6		
urt reporter	26,400	2,40	24,000		
anscript	à	28,782	(7,542)		
brary supplements					
ofessional services	ω		\sim		
scellaneous	69		0		
idge advances	\mathbf{O}		0		
ges	50,971	63,519	(12,548)		
med on next page.					

services 2,183 2,400		FAR ENDED DECEMBER 3
697 1,7 19	GENERAL FUND SPECIAL REVENUE VARIANCE VARIANCE SPECIAL REVENUE ETANORABLE BUDGET ACTUAL UNFAVORABLE V ETANORABLE BUDGET ACTUAL UNFAVORABLE V ETANORABLE BUDGET ACTUAL UNFAVORABLE V ETANORA \$21,960 \$27,197 \$5,237 V K of Court \$21,960 \$27,197 \$5,237 V K of Court \$21,960 \$27,197 \$5,237 V Sectord 151,000 149,328 (1,672) V V Court \$21,960 \$27,197 \$5,237 V V Sectorn \$2,660 \$14,472 7,341 \$2,500 \$2,500 Testrict Attorney \$7,131 \$14,472 7,341 \$2,500 \$2,500 Modgent Defender Board \$14,781 \$14,781 \$2,500 \$2,500 Modgent Defender Board \$14,781 \$14,781 \$2,500 \$2,500	$\begin{array}{c c c c c c c c c c c c c c c c c c c $
s 000 s	GENERAL FUND SPECIAL REVEN PUDGET ACTUAL VARIANCE SPECIAL REVEN PERMENTAL VARIANCE VARIANCE SPECIAL REVEN PERMENTAL UNPAVORABLE BUDGET ACTUAL PERMENTAL \$21,960 \$37,197 \$5,237 BUDGET ACTUAL Iff's Department \$21,960 \$37,197 \$5,237 BUDGET ACTUAL iff's Department \$21,960 \$37,197 \$5,237 \$937 \$937 ce Jury \$21,660 \$14,472 7,341 \$2,500 \$2,500 ond premiums \$7,131 \$14,472 7,341 \$2,500 \$2,500 ond premiums \$7,131 \$14,781 \$1,4731 \$2,660 \$9,000 \$9,000 ond premiums \$7,131 \$14,781 \$14,781 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500	GENERAL FUND SPECIAL REVEND PATIANCE VARIANCE PENDRALE VARIANCE Permental VARIANCE Permental RANORABLE BUDGET ACTUAL (UNEAVORABLE) Dost collections from \$21,960 ACTUAL (UNEAVORABLE) Dost collections from \$21,960 ACTUAL (UNEAVORABLE) Dost collections from \$21,960 ACTUAL 131,000 Iff's Department 114,472 AUDENT 7,341 AUDENT 26,660 AUDENT 7,341 AUDENT 7,341 <
	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $
97 1,719	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	GENERAL FUND SPECTAL GENERAL FUND ARLANCE SPECTAL PANDRABLE BUDGET ACTUAL VARLANCE BUDGET ACTUAL ections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL t 151,000 149,337 (1,672) BUDGET ACTUAL t 151,000 149,337 (1,672) 9,000 9 or transcripts 26,660 24,000 (2,660) 7,341 \$2,500 \$2 y Collections 14,472 7,341 \$4,781 14,781 14,781 \$2,500 \$2 y Collections 14,472 7,341 \$2,500 \$2 \$2,500 \$2 y Collections 14,472 7,341 \$2,500 \$2 \$2,500 \$2 \$2,500 \$2 y Collections 14,472 7,341 \$4,781 \$2,500 \$2 \$2,500 \$2 \$2,500 \$2 \$2,500 \$2 etfender Board 14,725 14,864<
	GENERAL FUND SPECIAL REVENT VARIANCE VARIANCE VARIANCE SPECIAL REVENT FAVORABLE BUDGET ACTUAL VARIANCE FAVORABLE ections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL t 151,000 149,328 (1,672) BUDGET ACTUAL or transcripts 26,660 24,000 (2,660) 9,000 9,000 ums 7,131 14,472 7,341 \$2,500 \$2,500 9,000 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 \$2,500 <td>GENERAL FUND SPECIAL REVENT GENERAL FUND ARLANCE SPECIAL REVENT ACTUAL VARIANCE SPECIAL REVENT EXVORABLE BUDGET ACTUAL ECtions from \$21,960 \$27,197 \$5,237 attment \$151,000 149,328 (1,672) ACTUAL attment \$151,000 149,328 (1,672) 7,341 or transcripts 26,660 24,000 (2,660) 9,000 9,000 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 or transcripts 26,660 24,000 (1,672) 7,341 \$2,500 \$2,500 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 ums 7,131 14,721 7,341 \$2,500 \$2,500 \$2,500 effender Board 14,721 14,781 14,784 \$1,864 \$1,500</td>	GENERAL FUND SPECIAL REVENT GENERAL FUND ARLANCE SPECIAL REVENT ACTUAL VARIANCE SPECIAL REVENT EXVORABLE BUDGET ACTUAL ECtions from \$21,960 \$27,197 \$5,237 attment \$151,000 149,328 (1,672) ACTUAL attment \$151,000 149,328 (1,672) 7,341 or transcripts 26,660 24,000 (2,660) 9,000 9,000 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 or transcripts 26,660 24,000 (1,672) 7,341 \$2,500 \$2,500 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 ums 7,131 14,472 7,341 \$2,500 \$2,500 \$2,500 ums 7,131 14,721 7,341 \$2,500 \$2,500 \$2,500 effender Board 14,721 14,781 14,784 \$1,864 \$1,500
services 2,183 2,400	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $
y supplements sional services 2,183 2,400	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	GENERAL FUND SPECIAL REVENT VARIANCE VARIANCE VARIANCE ETHORE VARIANCE VARIANCE SSECIAL REVENT ETHORE ACTUAL UNFAVORABLE BUDGET ACTUAL Cost collections from \$21,960 \$37,197 \$5,237 BUDGET ACTUAL Cost collections from \$21,960 \$37,197 \$5,237 BUDGET ACTUAL Cost collections from \$21,960 \$37,197 \$5,237 \$000 \$000 iff's Department \$151,000 19,837 \$1,672 \$1,672 ce Jury \$21,600 \$14,472 7,341 \$2,500 \$2,500 ce Jury \$2,560 \$7,131 \$1,472 7,341 \$2,500 av Library Collections \$7,131 \$1,472 7,341 \$2,500 \$2,500 av Library Collections \$7,131 \$1,472 7,341 \$2,500 \$2,500 dot premiums \$7,131 \$1,472 7,341 \$2,500 \$2,500 neous \$1,473 \$1,472 7,341 \$2,500 \$2,500 forcal revenues \$2,510 \$2,500 \$2,500 \$2,500 forcal revenues \$2,310 \$2,715 \$1,473
y supplements y supplements sional services 2,183 2,400	GENERAL FUND SPECIAL REVENT armmental VARIANCE SPECIAL REVENT armmental VARIANCE FRAVORABLE BUDGET ACTUAL armmental cost collections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL cond premum \$21,000 \$14,472 7,341 \$2,500 \$2,500 aw Library Collections 7,131 14,472 7,341 \$2,500 \$2,500 aw Library Collections 7,131 14,472 7,341 \$2,500 \$2,500 aw Library Collections 7,131 14,472 7,341 \$2,500 \$2,500 aw Library Collections 14,472 7,341 \$2,500 \$2,500 \$2,500 fotiot Defender Board 14,722 7,	GENERAL FUND GENERAL FUND SPECTAL REVENT ATUAL VARIANCE FAVORABLE SPECTAL REVENT FAVORABLE BUDGET ACTUAL (UNFAVORABLE) BUDGET ACTUAL ennmental BUDGET ACTUAL (UNFAVORABLE) BUDGET ACTUAL ennmental BUDGET ACTUAL (UNFAVORABLE) BUDGET ACTUAL fiff's Department 151,000 149,328 (1.672) ACTUAL ACTUAL fiff's Department 151,000 149,328 (1.672) ACTUAL ACTUAL ond premiums 7,131 14,472 7,341 82,500 9,000 9,000 ond premiums 7,131 14,781 14,781 14,781 9,000 9,000 9,000 medus 114,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781 14,781
ript y supplements sional services 2,183 2,400	$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{c c c c c c c c c c c c c c c c c c c $
reporter ript y supplements sional services 2,183 2,400	$\frac{\text{GENERAL FUND}}{\text{VARIANCE}} \xrightarrow{\text{OPECIAL REVEW}}{\text{VARIANCE}} \xrightarrow{\text{OPECIAL REVEW}}{\text{VARIANCE}} \xrightarrow{\text{OPDGET} ACTUAL} (\text{UNPAVORABLE}) \xrightarrow{\text{DUDGET} ACTUAL}$ ernmental $\text{cost collections from}$ $\text{s21,960} \text{s27,197} \text{55,237}$ iff's Department i	GENERAL FUND SPECIAL REVEN ernmental VARIANCE SPECIAL REVEN ernmental VARIANCE VARIANCE ernmental VARIANCE FAVORABLE ernmental VARIANCE ERVORABLE cost collections from \$21,950 \$27,197 soft court \$21,960 \$27,197 \$5,237 iff's Department 151,000 149,328 (1,672) iff's Department 151,000 149,328 (1,672) ond premiums 7,131 14,472 7,341 av Library Collections 7,341 \$2,500 \$2,500 ond premiums 7,131 14,472 7,341 av Library Collections 14,781 14,781 9,000 istrict Attorney 14,781 14,781 14,781 meous 1,100 14,781 14,781 focal revenues 207,851 249,715 41,864 Es expenditures 524 524
supplies 3,319 19,579 reporter 26,400 2,400 ript 21,240 28,782 y supplements 21,240 28,782 sional services 2,183 2,400	$\frac{\text{GENERAL FUND}}{\text{CENTRAL FUND}} \xrightarrow{\text{VARIANCE}} \text{SPECIAL REVENU}} \\ \frac{\text{VARIANCE}}{\text{VARIANCE}} \xrightarrow{\text{VARIANCE}} \text{FAVORABLE}} \\ \frac{\text{VARIANCE}}{\text{Solutions}} \xrightarrow{\text{CTUAL}} (\text{UNFAVORABLE}) \xrightarrow{\text{BUDGET}} \text{ACTUAL}} \\ \text{cost collections from}} \\ \text{s21,960} \xrightarrow{\text{s27,197}} \xrightarrow{\text{S5,237}} \text{S5,2$	GENERAL FUND SPECIAL REVEN Constrained VARIANCE SPECIAL REVEN enumental VARIANCE VARIANCE SPECIAL REVEN enumental CONSt Collections from VARIANCE NARIANCE SPECIAL REVEN cost collections from S21,950 S27,197 S5,237 BUDGET ACTUAL cost collections from S21,960 S27,197 S5,237 BUDGET ACTUAL cost collections from S21,960 S27,197 S5,237 BUDGET ACTUAL cost collections from S21,960 S27,197 S5,237 1,672) ACTUAL cost collections from S21,960 S27,197 S5,237 1,6937 ACTUAL ce Jury 14,472 7,341 S2,500 S2,500 S2,500 ce Jury 7,131 14,472 7,341 S2,500 S2,500 aw Library Collections 7,131 14,472 7,341 S2,500 S2,500 aw Library Collections 7,131 14,472 7,341 S2,500 S2,500 aw Library Collections 14,781 14,781 S2,500 S2,500 istrict Attorney 249,715 41,864 1,1500 9,000 fotal reven
nce 524 524 supplies 3,319 19,579 reporter 26,400 2,400 ript 21,240 28,782 y supplements 2,183 2,400	$\frac{\text{GENERAL FUND}}{\text{CENERAL FUND}} \xrightarrow{\text{VARIANCE}} \text{SPECIAL REVENU}}$ $\frac{\text{CARIANCE}}{\text{PAVORABLE}} \xrightarrow{\text{VARIANCE}} \text{BUDGET} \xrightarrow{\text{CTUAL}} COST Collections from S21,960 $27,197 $5,237 $1,672 $1,670 $1,6$	$\frac{\text{GENERAL FUND}}{\text{CENTRAL FUND}} \xrightarrow{\text{VARIANCE}} \text{SPECIAL REVEND}} \xrightarrow{\text{VARIANCE}} \text{BUDGET} \xrightarrow{\text{VARIANCE}} \text{BUDGET} \xrightarrow{\text{ACTUAL}} \text{ACTUAL}} \xrightarrow{\text{VARIANCE}} \text{BUDGET} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \text{BUDGET} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \text{BUDGET} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \text{BUDGET} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{CORABLE}} \text{BUDGET} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{BUDGET}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{BUDGET}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{CORABLE}} \xrightarrow{\text{ACTUAL}} \text{ACTUA$
expenditures 524 524 524 524 524 supplies 3,319 19,579 26,400 2,400 2,400 ript 21,240 28,782 y supplements 2,183 2,400 2,183 2,400	$\frac{\text{GENERAL FUND}}{\text{EXVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{VARIANCE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{FAVORABLE}}{\text{BUDGET}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{COLUL}}{\text{(UNPAVORABLE)}} \xrightarrow{\text{BUDGET}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{COLUL}}{\text{(INPAVORABLE)}} \xrightarrow{\text{BUDGET}} \xrightarrow{\text{ACTUAL}} \xrightarrow{\text{COLUL}} \xrightarrow{\text{COLUL}$	GENERAL FUND SPECIAL REVEN CARLANCE VARIANCE SPECIAL REVEN ernmental VARIANCE FAVORABLE BUDGET ACTUAL cost collections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL cost collections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL cost collections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL cont 151,000 149,328 (1,672) 1,660 \$2,500 \$2,500 ce Jury 26,660 24,000 (2,660) 7,341 \$2,500 \$2,500 ond premiums 7,131 14,472 7,341 \$2,500 \$2,500 ond premiums 14,472 7,341 \$2,500 \$2,500 \$2,500 ond premiums 14,472 7,341 \$2,500 \$2,500 \$2,500 ond premiums 14,472 7,341 \$2,500 \$2,500 \$2,500 noticetions 14,472 7,341 \$2,500 \$2,500 \$2,500 noticetions 14,781 14,781 \$2,900 \$2,500 \$2,500 noticetions 207,831 249,715 \$1,864 \$1,1500 \$1,1500
expenditures 524 524 524 nce 524 524 579 supplies 3,319 19,579 reporter 26,400 2,400 2,400 ript 21,240 28,782 y supplements 2,183 2,400	$\frac{\text{GENERAL FUND}}{\text{VARIANCE}} \xrightarrow{\text{VARIANCE}}{\text{VARIANCE}} \xrightarrow{\text{VARIANCE}}{\text{VARIANCE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{BUDGET} \text{ACTUAL}} \xrightarrow{\text{VARIANCE}}{\text{(UNFAVORABLE}} \xrightarrow{\text{BUDGET}}{\text{BUDGET} \text{ACTUAL}}$ $\frac{\text{cost collections from}}{\text{sold court}} \xrightarrow{\text{sold sold}}{\text{sold court}} \xrightarrow{\text{sold sold}}{\text{sold sold}} \xrightarrow{\text{sold sold}}{\text{sold sold}} \xrightarrow{\text{actual}}{\text{sold sold}} \xrightarrow{\text{actual}}{\text{sold sold}} \xrightarrow{\text{actual}}{\text{sold sold}} \xrightarrow{\text{actual}}{\text{sold sold}} \xrightarrow{\text{actual}}{\text{sold sold}} \xrightarrow{\text{actual}}{\text{actual}} \xrightarrow{\text{actual}}{\text{sold sold}} \xrightarrow{\text{actual}}{\text{actual}} \xrightarrow{\text{actual}}$	$\frac{\text{GENERAL FUND}}{\text{CENTUAL}} \xrightarrow{\text{VARIANCE}} \text{SPECIAL REVEN}} \xrightarrow{\text{VARIANCE}} \text{SPECIAL REVEN}} \xrightarrow{\text{VARIANCE}} \text{STUDGET} \xrightarrow{\text{VARIANCE}} \text{SAVORABLE}} \xrightarrow{\text{BUDGET}} \text{ACTUAL} \xrightarrow{\text{CATUAL}} (\text{UNFAVORABLE}) \xrightarrow{\text{BUDGET}} \text{ACTUAL}} \xrightarrow{\text{COLL}} \text{Cost collections from}} \overset{\text{SS}_{1,237}}{\text{151,000}} \overset{\text{SS}_{1,237}}{\text{19},837} \overset{\text{SS}_{2,237}}{\text{19},837} \overset{\text{SS}_{2,237}}{\text{19},837} \overset{\text{SS}_{2,237}}{\text{19},837} \overset{\text{SS}_{2,237}}{\text{19},837} \overset{\text{COLL}}{\text{19},837} \overset{\text{COLL}}{\text{19},837} \overset{\text{COLL}}{\text{19},837} \overset{\text{COCL}}{\text{19},837} \overset{\text{SS}_{2,237}}{\text{19},837} \overset{\text{COC}}{\text{19},837} \overset{\text{SS}_{2,500}}{\text{19},837} \overset{\text{SS}_{2,500}}{\text{19},837} \overset{\text{SS}_{2,500}}{\text{19},837} \overset{\text{SS}_{2,500}}{\text{19},837} \overset{\text{SS}_{2,500}}{\text{19},000} \overset{\text{S}_{2,500}}{\text{9},000} \overset{\text{S}_{2,500}}{\text{S},00} \overset{\text{S}_{2,500}}{\text{S},0$
expenditures 524 524 524 524 524 524 supplies 3,319 19,579 26,400 2,400 2,400 ript 21,240 28,782 782 782 782 21,240 28,782 782 51,000 2,183 2,400 28,780 24,00 2,400 2,400 20,780 28,7800 28,780 28,780 28,78	$\frac{\text{GENERAL FUND}}{\text{VARIANCE}} \xrightarrow{\text{VARIANCE}} \text{SPECIAL REVENV}} \\ \xrightarrow{\text{VARIANCE}} \text{FAVORABLE} \\ \xrightarrow{\text{FAVORABLE}} \text{BUDGET} \xrightarrow{\text{VARIANCE}} \text{FAVORABLE} \\ \xrightarrow{\text{FAVORABLE}} \text{BUDGET} \xrightarrow{\text{ACTUAL}} (\underline{\text{UNFAVORABLE}}) \xrightarrow{\text{BUDGET}} \overrightarrow{\text{ACTUAL}} \\ \xrightarrow{\text{Cost collections from}} S21,960 $27,197 $5,237 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $19,837 $13,114,472 $7,341 $5,237 $14,472 $7,341 $26,660 $2,000 $2,600 $14,781 $14,472 $7,341 $22,500 $2,500 $2,500 $2,500 $1,1100 $1,4781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $14,781 $11,500 $1,000 $$	$\frac{\text{GENERAL FUND}}{\text{CENERLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{FAVORABLE}} \xrightarrow{\text{VARIANCE}}{\text{BUDGET} \overrightarrow{\text{ACTUAL}}} \xrightarrow{\text{VARIANCE}}{\text{UNPAVORABLE}} \xrightarrow{\text{BUDGET}}{\text{ACTUAL}} \xrightarrow{\text{CORRABLE}}{\text{UNPAVORABLE}} \xrightarrow{\text{BUDGET}}{\text{ACTUAL}} \xrightarrow{\text{CORRABLE}}{\text{CONC}} \xrightarrow{\text{CORRABLE}}{\text{CONC}} \xrightarrow{\text{CORRABLE}}{\text{CONC}} \xrightarrow{\text{CORRABLE}}{\text{CONC}} \xrightarrow{\text{CORRABLE}}{\text{CONC}} \xrightarrow{\text{COC}}{\text{CONC}} \xrightarrow{\text{COC}}{\text{COC}} $
ES expenditures nce supplies supplies reporter ript y supplements y supplements 2,183 2,400 28,782 21,240 28,782 21,240 28,782 21,240 28,782 21,240 28,782 21,240 28,782 21,240 28,782 21,240 28,782 21,240 28,782 21,240 21,240 22,400 22,200 20,200 22,2000 22,2000 22,2000 22,2000 22,2000 22,200000000	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	$\begin{array}{c c c c c c c c c c c c c c c c c c c $
ES expenditures nce supplies supplies reporter y supplements y supplements	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	GENERAL FUND SPECIAL REVEN ernmental VARIANCE SPECIAL REVEN ernmental VARIANCE FAVORABLE BUDGET ACTUAL cost collections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL cost collections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL iff's Department 151,000 149,328 (1,672) 1,672 ond premiums 7,131 14,472 7,341 \$2,500 \$2,500 aw Library Collections 7,131 14,472 7,341 \$2,500 \$2,500 istrict Attorney 14,781 14,781 \$14,781 \$2,500 \$2,500 ndigent Defender Board 14,781 14,781 \$2,500 \$2,500 neous 1,100 100 (1,000) \$0,000
Total revenues 207,851 249,715 41,864 11 ES expenditures 524 524 12 expenditures 524 524 524 11 nce 3,319 19,579 (16,260) 24,000 24,000 reporter 21,240 28,782 (7,542) 10,542 51,542	GENERAL FUND SPECIAL REVENT VARIANCE VARIANCE FAVORABLE VARIANCE FAVORABLE BUDGET Sector FAVORABLE FAVORABLE BUDGET Cost collections from \$21,960 K of Court \$21,960 Iff's Department \$21,960 Iff's Department \$21,000 19,837 \$9,337 Ce Jury \$2,500 Sci660 \$24,000 Ond premiums 7,131 ALTOR \$2,500 Sci660 \$24,000 Sci660 \$2,500 Sci660 \$2,500 Sci660 \$2,500 Sci660 \$2,500 Sci660 \$2,500 Sci660 \$2,000 Sci660 \$2,000 Sci660 \$2,000 Sci660 \$2,000 Sci660 \$2,000 Sci660 \$2,000	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE SPECIAL REVEN FAVORABLE UNFAVORABLE BUDGET ACTUAL ernmental FAVORABLE BUDGET ACTUAL cost collections from \$21,960 \$27,197 \$5,237 iff's Department 151,000 149,328 (1,672) iff's Department 151,000 14,472 7,341 ce Jury 26,660 24,000 (2,660) ond premiums 7,131 14,472 7,341 av Library Collections 14,781 14,781 av Library Collections 14,781 14,781
Total revenues 207,851 249,715 41,864 11 ES 207,851 249,715 41,864 11 expenditures 207,851 249,715 41,864 11 expenditures 524 524 524 524 11 expenditures 3,319 19,579 (16,260) 24,000 24,000 reporter 21,240 28,782 (7,542) 7,542) 5,183 2,400 (217) y supplements 2,183 2,400 (217) (217) 11	GENERAL FUND SPECIAL REVENT VARIANCE VARIANCE FAVORABLE VARIANCE FAVORABLE BUDGET Sectal REVENT VARIANCE FAVORABLE BUDGET Sectal REVENT BUDGET Sectal REVENT COURABLE Sectal REVENT BUDGET ACTUAL (UNFAVORABLE) BUDGET ACTUAL Cost collections from \$21,960 K of Court \$21,960 Iff's Department \$151,000 151,000 149,328 Court \$19,837 Ce Jury \$2,660 Ond premiums 7,131 Moder Library Collections 7,341 S2,500 \$2,500 S2,500 \$2,500 S2,500 \$2,500	GENERAL FUND SPECIAL REVENT PANORABLE VARIANCE FAVORABLE NARIANCE FAVORABLE BUDGET ACTUAL UNPAVORABLE BUDGET ACTUAL Cost collections from \$21,960 \$21,960 \$27,197 \$5,237 \$5,237 iff's Department \$21,960 151,000 149,328 149,328 \$1,672 ond premiums \$1,672 ond premiums 7,131 av Library Collections 7,341 istrict Attorney 9,000 of digent Defender Board 9,000
neous 14,781 14,781 Total revenues 2,07,851 249,715 41,864 ES 2,07,851 249,715 41,864 11 ES 3,319 19,579 (16,260) 24,000 expenter 3,319 19,579 (16,260) 24,000 reporter 21,240 28,782 (7,542) y supplements 2,183 2,400 (217)	GENERAL FUNDSPECIAL REVENDCARIANCEVARIANCEFAVORABLEVARIANCEFAVORABLEBUDGETSt collections fromS21,960of Court\$21,960ff's Department151,000151,000149,32819,83719,837a Jury26,66024,000(2,660)a Dibrary Collections7,131A Library Collections7,131A Library Collections\$2,500Strict Attorney\$2,500S2,500\$2,500	GENERAL FUNDSPECIAL REVENTCENERAL FUNDSPECIAL REVENTCENERAL FUNDSPECIAL REVENTCOMMENTSPECIAL REVENTCOMMENTSPECIAL REVENTSTUDGETACTUALUNFAVORABLEBUDGETACTUALSET COLLECTIONS from\$21,960\$27,197\$5,237SET COLLECTIONS\$21,960\$27,197\$5,237SET COLLECTIONS\$21,960\$27,197\$5,237SET COLLECTIONS\$21,960\$27,197\$5,237SET COLLECTIONS\$21,960\$27,197\$5,237SET COLLECTIONS\$21,960\$27,197\$5,237SET COLLECTIONS\$21,960\$27,197\$5,237SET COLLECTIONS\$2,500<
ndigent Defender Board 14,781 14,781 14,781 neous 1.100 1.000 14,781 14,781 neous 1.100 1.100 14,781 14,781 Total revenues 207,851 249,715 41,864 11 ES 207,851 249,715 41,864 11 expenditures 524 524 524 expenditures 3,319 19,579 (16,260) supplies 21,240 28,782 (7,542) y supplements 2,183 2,400 (15,542) y supplements 2,183 2,400 (217)	GENERAL FUNDSPECIAL REVENNCENERAL FUNDSPECIAL REVENNCIMALSPECIAL REVENNCIMALSPECIAL REVENNCIMALSPECIAL REVENNCIMALSPECIAL REVENNCIUALUNFAVORABLEBUDGETACTUALSet collections from\$21,960\$27,197\$5,237BUDGETACTUALSet collections\$21,960\$27,197\$5,23719,83719,837Set collections\$21,960\$27,197\$5,23719,83719,837Set collections\$21,960\$24,000\$2,66024,000\$2,660Ad premiums7,13114,4727,3417,341	GENERAL FUNDSPECIAL REVENTrnmentalVARIANCESPECIAL REVENTrnmentalVARIANCEFAVORABLEst collections fromBUDGETACTUALof Court(UNFAVORABLE)BUDGETof Court(1,672)(1,672)st collections19,83719,837solury26,66024,000(2,660)nd premiums7,13114,4727,341
istrict Attorney ndigent Defender Board neous <u>14,781</u> 14,781 neous <u>1,100</u> 14,781 neous <u>1,100</u> 14,781 neous <u>1,100</u> 14,781 neous <u>1,100</u> 11,000 <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11,000</u> <u>11</u>	GENERAL FUNDSPECIAL REVENDVARIANCEVARIANCEFAVORABLEFAVORABLEFAVORABLEBUDGETSt collections from(UNFAVORABLE)of Court(UNFAVORABLE)Def court\$21,960f's Department151,000tf's Department19,837sement for transcripts26,6607,13114,4727,341	GENERAL FUNDSPECIAL REVENTCHORABLESPECIAL REVENTCIDGETACTUALCONCABLEBUDGETACTUALSUDGETACTUALOF COURTACTUAL(UNFAVORABLE)BUDGETACTUALSUDGET
aw Library Collections \$2 aw Library Collections \$2 istrict Attorney \$2 ndigent Defender Board \$14,781 \$2 neous \$1,100 \$100 \$14,781 neous \$1,100 \$100 \$14,781 Total revenues \$207,851 \$249,715 \$11,864 ES \$207,851 \$249,715 \$11,864 ES \$26,400 \$2,49,715 \$11,864 ES \$3,319 \$19,579 \$16,260\$ expenditures \$3,319 \$19,579 \$16,260\$ supplies \$2,400 \$2,400 \$74,000 ript \$21,240 \$2,400 \$7,542\$ y supplements \$2,183 \$2,400 \$24,000 y sional services \$2,183 \$2,400 \$217\$	GENERAL FUND CARIANCE SPECIAL REVEND VARIANCE VARIANCE VARIANCE SPECIAL REVEND FAVORABLE BUDGET ACTUAL UNFAVORABLE BUDGET ACTUAL St collections from \$21,960 \$27,197 \$5,237 BUDGET ACTUAL of Court \$21,960 \$27,197 \$5,237 BUDGET ACTUAL of Court \$21,960 \$27,197 \$5,237 BUDGET ACTUAL of Court \$21,960 \$27,197 \$5,237 1,672 of Court \$21,960 \$27,197 \$5,237 1,672 of Court \$21,000 149,328 (1,672) 19,837 of Urry 19,837 19,837 19,837 2,660 cement for transcripts 26,660 24,000 (2,660)	GENERAL FUND SPECIAL REVEND GENERAL FUND SPECIAL REVEND VARIANCE SPECIAL REVEND TANORABLE SPECIAL REVEND from VARIANCE FAVORABLE BUDGET ACTUAL from S21,960 \$27,197 \$5,237 BUDGET ACTUAL ff's Department 151,000 149,328 (1,672) 19,837 s Jury 19,837 19,837 19,837 26,660 24,000
ond premiums 7,131 14,472 7,541 \$2 aw Library Collections 14,781 14,781 \$2 istrict Attorney 14,781 14,781 \$2 ndigent Defender Board 1,100 14,781 \$2 neous 1,100 100 11,000 revenues 207,851 249,715 41,864 revenues 207,851 249,715 41,864 expenditures 524 524 11 expenditures 3,319 19,579 (16,260) supplies 3,319 19,579 (7,542) ript 21,240 28,782 (7,542) y supplements 2,183 2,400 (217)	GENERAL FUND SPECIAL REVEND VARIANCE VARIANCE FAVORABLE VARIANCE FAVORABLE BUDGET Secial REVEND	GENERAL FUND SPECIAL REVENT CHAL FUND SPECIAL REVENT VARIANCE SPECIAL REVENT FAVORABLE SPECIAL REVENT STUAL CTUAL SPECIAL REVENT
aw Library Collections 7,131 14,472 7,341 aw Library Collections 14,781 14,781 sistrict Attorney 14,781 9 ndigent Defender Board 14,781 14,781 neous 1,100 100 (1,000) Total revenues 207,851 249,715 41,864 ES 207,851 249,715 41,864 expenditures 524 524 11 expenditures 3,319 19,579 (16,260) reporter 21,240 24,000 24,000 ript 21,240 28,782 (7,542) y supplements 2,183 2,400 (217)	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE FAVORABLE VARIANCE FAVORABLE BUDGET St collections from GENERAL (UNFAVORABLE) of Court S21,960 f's Department 151,000 a Jury 19,837	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE FAVORABLE VARIANCE FAVORABLE BUDGET ACTUAL UNFAVORABLE Dot Court S21,960 f's Department 151,000 a Jury 19,837
rsement for transcripts 26,660 24,000 (2,660) ond premiums 7,131 14,472 7,341 aw Library Collections istrict Attorney ndigent Defender Board 14,781 14,781 neous 14,781 14,781 14,781 neous 207,851 249,715 41,864 11 revenues 207,851 249,715 41,864 11 expenditures 524 524 (16,260) reporter 21,240 28,782 (7,542) y supplements 2,183 2,400 (217)	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE FAVORABLE VARIANCE FAVORABLE BUDGET St collections from General of Court \$21,960 f's Department 151,000 149,328 (1,672)	rmental st collections from 6f s Department [151,000 149,328 (1,672)] 55,237 [1,672] 55,237 [1,672] 55,237 [1,672] 55,237 [1,672] 55,237 [1,672] 55,237 [1,672]
ce Jury rsement for transcripts 26,660 24,000 (2,660) ond premiums 7,131 14,472 7,341 aw Library Collections 14,472 7,341 aw Library Collections 14,781 14,781 14,781 ndigent Defender Board 14,781 14,781 14,781 neous 1,100 1100 (1,000) 11, Total revenues 207,851 249,715 41.864 11, reporter 524 524 524 524 16,260) expenditures 524 524 19,579 (16,260) 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 24,000 ript 511 19,579 (15,260) 7,542) y supplements 2,183 2,400 (217) 512 512 512 512 512 512 512 512 512 512	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE FAVORABLE FAVORABLE BUDGET ACTUAL St collections from \$21,960 of Court \$5,237	rmental SPECIAL REVEN VARIANCE FAVORABLE BUDGET ACTUAL (UNFAVORABLE) BUDGET ACTUAL (UNFAVORABLE) St collections from \$21,960 \$27,197 \$5,237
<pre>iff's Department 151,000 149,328 (1,672) ce Jury csement for transcripts 26,660 24,000 (2,660) ond premiums 7,131 14,472 7,341 aw Library Collections aw La</pre>	rmental St collections from St collections from CENERAL FUND VARIANCE FAVORABLE FAVORABLE BUDGET ACTUAL (UNFAVORABLE) BUDGET ACTUAL CTUAL CUNE ACTUAL CUNE CUNE CUNE CUNE CUNE CUNE CUNE CUNE	Thental Collections from SPECIAL REVAN
k of Court \$21,960 \$27,197 \$5,237 iff's Department 151,000 149,328 (1,672) ce Jury 26,660 24,000 (2,660) cond premiums 7,131 14,472 7,341 aw Library Collections 14,781 14,781 aw Library Collections 14,781 14,781 aw Library Collections 207,851 249,715 41,864 focal revenues 207,851 249,715 41,864 11 focal revenues 3,319 19,579 (16,260) 524 524 focal revenues 3,319 19,579 (16,260) 7,542) 7,542) fotat 21,240 24,000	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE FAVORABLE FAVORABLE BUDGET ACTUAL Overnmental BUDGET	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE FAVORABLE FAVORABLE BUDGET ACTUAL Overnmental BUDGET
cost collections from \$21,960 \$27,197 \$5,237 iff's Department 151,000 149,328 (1,672) iff's Department 151,000 149,328 (1,672) ce Jury 26,660 24,000 (2,660) cond premiums 7,131 14,472 7,341 aw Library Collections 7,131 14,472 7,341 aw Library Collections 14,472 7,341 9 istrict Attorney 14,472 7,341 9 istrict Attorney 14,472 7,341 9 ndigent Defender Board 14,781 14,781 9 neous 1,100 14,781 14,781 revenues 2,07,851 249,715 41,864 fotal revenues 2,07,851 249,715 41,864 fotal revenues 3,319 19,579 67,000 fotal revenues 524 524 16,260 expenditures 3,319 19,579 7,542 supplies 21,240 2,400 7,542 y supplements 2,183 2,400 7,542	GENERAL FUND CARIANCE SPECIAL REVEN VARIANCE VARIANCE FAVORABLE BUDGET ACTUAL (UNFAVORABLE) BUDGET	GENERAL FUND SPECIAL REVEN VARIANCE VARIANCE FAVORABLE FAVORABLE BUDGET ACTUAL (UNFAVORABLE)
ernmental cost collections from k of Court \$21,960 \$27,197 \$5,237 iff's Department 151,000 149,328 (1.672) ce Jury 19,837 19,837 ce Jury 26,660 24,000 (2,660) ond premiums 7,131 14,472 7,341 aw Library Collections 14,472 7,341 aw Library Collections 14,781 14,781 istrict Attorney 14,781 14,781 14,781 meous 11,100 249,715 41.864 11,000) Total revenues 524 524 (16,260) ce supplies 51,240 24,000	GENERAL FUND VARIANCE FAVORABLE ACTUAL (UNFAVORABLE) BUDGET ACTUAL	GENERAL FUND VARIANCE FAVORABLE ACTUAL (UNFAVORABLE) BUDGET ACTUAL
ernmental cost collections from \$27,197 \$5,237 cost collections from \$21,960 \$27,197 \$5,237 iff's Department 151,000 149,328 (1,672) cond premiums 19,837 19,837 19,837 ce Jury 151,000 149,328 (1,672) ce Jury 26,660 24,000 (2,660) ce Jury 7,131 14,472 7,341 ond premiums 7,131 14,472 7,341 ond premiums 14,781 14,781 9 ndigent Defender Board 114,781 14,781 14,781 necus 114,781 14,781 14,781 fotall revenues 207,851 249,715 41,664	FUND SPECIAL REVEN VARIANCE FAVORABLE	FUND SPECIAL REVEN VARIANCE FAVORABLE
BUDGET ACTUAL (UNFAVORABLE) BUDG ernmental cost collections from \$27,197 \$5,237 BUD cost collections from \$21,960 \$27,197 \$5,237 BUD iff's Department 151,000 149,328 (1,672) 9 iff's Department 521,960 \$27,197 \$5,237 9 iff's Department 151,000 149,328 (1,672) 9 ond premiums 7,131 14,472 7,341 \$2 aw Library Collections 7,131 14,472 7,341 \$2 aw Library Collections 14,472 7,341 \$2 \$2 avervectory 26,660 7,131 14,781 \$2 \$2 fortal revenues 207,851 249,715 41,864 \$1	FUND SPECIAL REVENUE	FUND SPECIAL REVENUE
SUDGET ACTUAL VARIANCE FRAVERABLE BUD ernmental cost collections from \$21,960 \$27,197 \$5,237 BUD cost collections from \$21,960 \$27,197 \$5,237 BUD cost collections from \$21,960 \$27,197 \$5,237 BUD cost collections from \$21,000 149,337 19,837 19,837 9 ce Jury 25,660 24,000 (2,660) 7,341 9 9 ond premiums 7,131 14,472 7,341 9 9 9 aw Library Collections 11.00 14,781 14,781 14,781 14,781 9 9 ndigent Defender Board 11.100 249,715 249,715 41,864 11 fotal revenues 207,851 249,715 41,864 11 9 fotal revenues 21,240 28,790 24,000 24,000 16,600 11,000 14,000 14,000 14,000 14,000 14,000 14,000 14,000	FUND SPECIAL REVENUE	FUND SPECIAL REVENUE
VARIANCE VARIANCE ETUDGET VARIANCE ermmental EUDGET ACTUAL UNFAVORABLE cost collections from $527, 197$ $55, 237$ $8000ET$ cost collections from $521, 960$ $527, 197$ $55, 237$ $8000ET$ cost collections from $521, 960$ $527, 197$ $55, 237$ $55, 237$ iff's Department $151, 000$ $149, 337$ $19, 837$ $19, 837$ ce Jury $151, 000$ $149, 328$ $(1, 672)$ $19, 637$ ce Jury $14, 472$ $7, 341$ $7, 341$ $82, 526$ ce Jury $7, 1131$ $14, 472$ $7, 341$ $82, 560$ ond premiums $7, 1131$ $14, 781$ $14, 781$ $14, 781$ av Library Collections $14, 781$ $14, 781$ $14, 781$ $82, 56$ istrict Attorney $207, 852$ $249, 715$ $41, 864$ $11, 50$ fotal revenues $21, 900$ $249, 715$ $41, 864$ $11, 50$ fotal revenues		
GENERAL AND SECIAL SCHEME FUND FOR THE YEAR ENDED DECEMBER 31, 1998 EDDGET ACTUAL (INFAVORABLE) BUDGET ACTUAL (INFAVORABLE) BE T,131 14,472 BE 14,781 14,781 BE ISTRICT ALCOURD 7,131 BE ISTRICT ALCOURD 14,781 BE DECENTRE 249,715 BE Supplies 25,49 BE Supplies 26,400 BE Supplies 21,240 <tr< td=""><td>THE YEAR ENDED DECEMBER 31,</td><td>ANU SPECIAL KEVENUE</td></tr<>	THE YEAR ENDED DECEMBER 31,	ANU SPECIAL KEVENUE
CATEMENT OF REVENUES. EXPENDITURES, AND CHANGES IN FUND BA EUDGET (CASH BASIS) AND ACTUAL. EUDGET (CASH BASIS) AND ACTUAL. ENDERAL AND SECTAL REVENUE FUND CRUERAL AND SECTAL REVENUE FUND CRUERAL AND SECTAL REVENUE FUND ERVORABLE BUDGET CENERAL AND SECTAL REVENUE FUND CRUERAL AND SECTAL REVENUE CRUERAL AND SECTAL REVENUE FUND CRUERAL AND SECTAL REVENUE FUND CRUERAL AND SECTAL REVENUE FUND CRUERAL AND SECTAL REVENUE CRUERAL FORMALE CRUERAL AND SECTAL REVENUE FUND CRUERAL SECTAL AND SECTAL REVENUE CRUERAL FORMALE CRUERAL FORMALE CRUERAL FUND CRUERAL FORMALE CRUERAL FUND CRUERAL FORMALE CRUERAL FORMALE	OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BUDGET (CASH BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS FOR THE YEAR ENDED DECEMBER 31, 1998	OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BAL BUDGET (CASH BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS
JOUISIANA TWENTY-SEVENTH JUDICIAL EXPENS JOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENS STATEMENT OF REVENUES AND GUISIANA STATEMENT OF REVENUES AND GUISIANA STATEMENT OF REVENUE SAND GUISIANA STATEMENT OF REVENUE SAND GUISIANA STATEMENT OF REVENUE SAND GUISIANA STATEMENT OF REVENUE SUDGES AND GUISIANA STATEMENT OF REVENUE FUND GENERAL AND SFECTAL REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 1998 COLOCET BUDGET CONTAL DISTECTAL REVENUE FUND CONTAL DISTECTAL REVENUE FUND CONTAL DISTECTAL REVENUE FUND CONTAL	A TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BAI BUDGET (CASH BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS FOR THE YEAR ENDED DECEMBER 31, 1998	A TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALA BUDGET (CASH BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS

_ _ _ _ _ _ _ _ _ _ _ _ _

ហ

•

•

_ _ _ _ _ _ _ _

_ _ _ _ _ _

Continued EXPENDIO Judici Curre Curre Curre Curre Curre Curre Curre Curre Nisc Judg Misc Judg REVENUES Interg Cour Cour Cour Rein Parish fron fron Miscel

٠

.

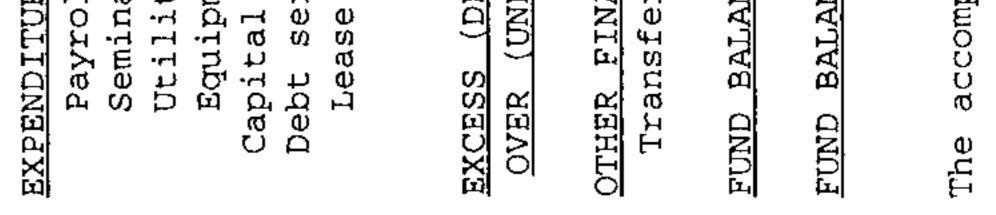
VARIANCE FAVORABLE VARIANCE FAVORABLE UNFAVORABLE DUDGET ACTUAL (U 976 \$(1,122) BUDGET ACTUAL (U 459 (1,122) \$(1,122) BUDGET ACTUAL (U 459 (1,647) \$(1,22) \$(1,647) \$(1,647) \$(1,647) \$(1,602) \$(1,647) \$(1,602) \$(1,602) \$(1,602) \$(1,602) \$(1,701) \$(18,278) \$(1,778) \$(17,27) \$(1,778) \$(1,778) \$(1,778) \$(1,778) \$(1,778) \$(2,750) \$(2,778) \$(2,778) \$(2,750) \$(2,778) \$(2,750) \$(2,750) \$(2,778) \$(2,750) \$(2,778) \$(2,790) \$(2,778)		19	GENERAL FUND		SPECIAL	IAL REVENUE	E FUN
S (Continued) taxes 267 \$4,976 \$(1,122) taxes 267 \$459 (192) taxes 261 (1,647) nt maintenance 2,450 \$4,713 (2,263) nt maintenance 2,450 \$4,713 (2,263) s20,701 \$18, 10,513 9,488 \$20,701 \$18, 10,513 \$20,701 \$18,51 \$20,701 \$18,51 \$18,51 \$20,701 \$18,51 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$18,51 \$20,701 \$18,51 \$20,701 \$18,51 \$20,500 \$10,51 \$10,					BUDGET	[→	
267459(192)es7,6149,261(1,647)nt maintenance2,4504,713(2,263)utlay2,4504,713(2,263)utlay2,469(19,5139,488ayments5,698(5,698)(5,698)otal expenditures157,520163,543(6,023)otal expenditures50,33186,172 $35,841$ cristory)0F REVENUES50,33186,172cristory0.01(2,500)(2,500)in (out)(2,500)(2,500)2,0052e, beginning of year $290,062$ 233,734e, end of year $373,734$ $373,734$	Ú.	, 85		, י (י			
nt maintenance $2,450$ $4,713$ $(2,263)$ $520,701$ $518,$ utlay $29,001$ $19,513$ $9,488$ $520,701$ $518,$ ice $37,520$ $163,543$ $(6,023)$ $20,701$ $518,$ ayments $157,520$ $163,543$ $(6,023)$ $20,701$ $518,$ otal expenditures $157,520$ $163,543$ $(6,023)$ $20,701$ $518,$ SteneryOF REVENUES $50,331$ $86,172$ $35,841$ $(9,201)$ $(6,$ R) EXPENDITURES $50,331$ $86,172$ $35,841$ $(9,201)$ $(6,$ CING SOURCES (USES) $10,01$ $(2,500)$ $12,000$ $2,$ in (out) $(2,500)$ $290,062$ $2,$ $2,$ E, beginning of year $290,062$ $233,734$ $3,73,734$ $3,73,734$	inar Lities	26 , 61	4 0	<u> </u>			
ice ayments <u>otal expenditures</u> <u>157,520</u> <u>163,543</u> <u>(5,023)</u> <u>20,701</u> <u>18</u> , <u>18, 172</u> <u>18, 172</u> <u>18, 172</u> <u>18, 1172</u> <u>18, 1172</u> <u>18, 1172</u> <u>18, 1172</u> <u>18, 1172</u> <u>10, 1170</u> <u>10</u>	ment maint outlay	4,0,	4,71 9,51	, 26 , 48	\$20,701	\$18,278	
ICIENCY) OF REVENUES 50.331 86,172 35.841 (9,201) (6, R) EXPENDITURES 50.331 86,172 35.841 (9,201) (6, CING SOURCES (USES) (12,500) (2,500) (2,500) 2, in (out) (2,500) (2,500) 2, E, beginning of year 290,062 7. E, end of year 373,734 373,734 3.1	vice paymen Total		63	4 4			
CING SOURCES (USES) (2,500) in (out) (2,500) E, beginning of year 290.062 E, end of year 373.734	OF	r,	, ,	, 84		(6,778)	
, beginning of year 290,062 290,062 7. , end of year <u>373,734</u> 3.	CING SOURCES in (out)		(2,500)			2,500	
, end of year <u>373,734</u>	, beginning of						
	, end of		73,73			4	

LOUISIANA STATEMENT (<u>TWENTY-SEVENTH</u> OF REVENUES, EXI	JUDI SLOUS PENDI	<u>CIAL DISTRICT JUDICIAL</u> <u>AS, LOUISIANA</u> TURES, AND CHANGES IN	EXPENSE FUND BALA	FUND		
	ы ы ы	(CASH F PECIAL FEAR ENI) AND ACTU UE FUNDS ECEMBER 31	AL - (CONTINUED)			
	ΗÐ	GENERAL FUND		SPECIAL	IAL REVENUE	JE FUND	
	BUDGET		VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET		VARIANCE FAVORABLE (UNFAVORABLE)	
(perrition) sector							
roll taxes	\$3,854	\$4,976	\$(1,122)				
	267	4 5	(192)				
lities	7,614	9,261	(1,647)				
ipment maintenance	2,450	4,713	(2,263)				
al outlay	29,001	19,513	9,488	\$20,701	\$18,278	\$2,423	
service se navmente		ע ק ני	(5,69B)				
	157,520	163,543		20,701	18,278	2,423	
(DEFICIENCY) OF REVENUES UNDER) EXPENDITURES	50,331	86,172	35,841	(<u>9,201</u>)	(6,778)	2.423	
INANCING SOURCES (USES) fers in (out)		(2,500)			2,500		
<u>LANCE</u> , beginning of year		290,062			7,922		
L <u>ANCE</u> , end of year		373,734			3,644		
ompanying notes are an inte	integral part of	this stat	atement.				

•

•

.



.

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

A. <u>BASIS OF PRESENTATION</u>

٠

•

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. <u>REPORTING ENTITY</u>

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:

7

- 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.

- 1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)
 - B. <u>REPORTING ENTITY</u> (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. <u>FUND ACCOUNTING</u>

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 Fund accounts for contributions made to the Parish Law Library by the St. Landry Parish District Attorney, St. Landry Parish Indigent Defender Board and the Judicial Expense Fund.

8

- 1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)
 - C. <u>FUND ACCOUNTING</u> (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. 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.

E. <u>ENCUMBRANCES</u>

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

.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND OPELOUSAS, LOUISIANA NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1998

1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

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. BUDGETS AND BUDGETARY ACCOUNTING

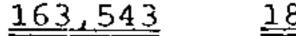
Annually, the Judicial Expense Fund prepares and adopts a budget for the General and Special Revenue Funds. Formal budget integration is not employed as part of the accounting system; however, routine budget comparisons are made prior to expending funds. Budgets are prepared on a cash basis of accounting and appropriations lapse at year-end. The budgeted amounts 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, as follows:

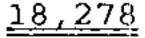
		General <u>Fund</u>	Special Revenue <u>Fund</u>
<u>Revenues</u>			
Page 3	Revenues	\$222,506	\$11,500
Add:	Transcript reimbursements	24,000	
	Prior year intergovernmental		
	receivables	18,565	
Less:	Current year intergovernmental		
	receivables	<u>(15,356</u>)	
Page 5	Revenues	249,715	11,500

<u>Expenditures</u>

Page 3 Expenditures Add: Prior year payables Transcript reimbursements Less: Current year payables Capitalized leases \$144,560 \$18,146 6,046 1,221 24,000 (3,870) (1,089) (7,193)

Page 6 Expenditures





1. <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

H. <u>BUDGETS AND BUDGETARY ACCOUNTING</u> (Continued)

	General <u>Fund</u>	Special Revenue Fund
<u>Fund Balance</u>		
Page 4 Fund Balance, end of year	\$385,220	\$2,555
Add: Current year payables	3,870	1,089
Less: Current year receivables	<u>(15,356</u>)	
Page 6 Fund Balance, end of year	<u>373,734</u>	3,644

I. <u>COMPENSATED ABSENCES</u>

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

J. <u>RETIREMENT</u>

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

K. TOTAL COLUMNS ON FINANCIAL STATEMENTS

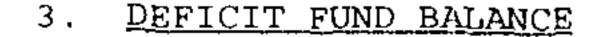
Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals; thus, they do not present consolidated information and do not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

L. <u>COMPARATIVE DATA</u>

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 Judicial Expense Fund's financial position and operations.

2. <u>CASH AND INVESTMENTS</u>

At December 31, 1998, the book balance of the Fund's deposits was \$377,378. The bank balances of checking accounts were \$89,888, in certificate of deposit accounts was \$228,175 and in savings accounts was \$61,229 at December 31, 1998. The cash and investments are fully collateralized by federal deposit insurance and/or by collateral pledged by the banks in the District's name.



The Judicial Expense Fund did not have a deficit fund balance at December 31, 1998.

-

4. <u>GENERAL FIXED ASSETS ACCOUNT GROUP</u>

- -

٠

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

	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, 1998
Library Other structures and	\$145,440	\$29,426		\$174,866
improvements	8,868		+ ~ ~ ~ ~	8,868
Equipment and furniture	<u>83,515</u>	<u>15,749</u>	\$ <u>3,897</u>	<u>95,367</u>
<u>Totals</u>	<u>237,823</u>	<u>45,175</u>	<u>3,897</u>	<u>279,101</u>

5. <u>COMPENSATION</u>

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

6. <u>CAPITAL LEASES</u>

As of December 31, 1998, the Judicial Expense Fund leased two copy machines and four phone systems 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 on one and \$500 on the other one. The capital leases for the phone systems provide that the phone systems can be purchased for \$1 at the end of the leases.

	<u>Copy Machines</u>	<u>Phone Systems</u>
Lease terms	48 months	60 months
Lease periods	Various	Various
Assets capitalized	\$14,480	\$13,334
Monthly payments	280	222
Future minimum lease payments		
for years ended December 31,		
1999	\$3,363	\$2,665
2000	3,363	2,665
2001	3,466	2,665
2002	2,036	2,329
2003	<u> </u>	<u> </u>

<u>12,228</u> <u>10,719</u>

•

RELATED REPORT

-- -

٠

•

•

--- -- ·

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

٠



JOHN S. DOWLING & COMPANY A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA 1904-1984

Retired

Harold Dupre, CPA 1996 John Newton Stout, CPA 1998 Dwight Ledoux, CPA 1998

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 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, 1998, and have issued our report thereon dated June 22, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

<u>Compliance</u>

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 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.

P. O. Box 433 4766 I-49 North Service Road Opelousas, Louisiana 70571-0433 Telephone 318-948-4848 Telefax 318-948-6109

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.

ese specified parties. And Douling & Company Opelousas, Louisiana June 22,1999

۰

•

٠

SUPPLEMENTARY INFORMATION

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

.

٠

. .



JOHN S. DOWLING & COMPANY A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA 1904-1984

Retired

Harold Dupre, CPA 1996 John Newton Stout, CPA 1998 Dwight Ledoux, CPA 1998

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To 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, 1998, and have issued our report thereon dated June 22, 1999. Our audit was

conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 16 is not a required part of the basic financial statements but is 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 supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund is or will become year 2000 compliant, that the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund does business are or will become year 2000 compliant.

John S. Dowling & Company Opelousas, Louisiana

June 22, 1999

· ·· -

P. O. Box 433 4766 I-49 North Service Road Opelousas, Louisiana 70571-0433 Telephone 318-948-4848 Telefax 318-948-6109

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND OPELOUSAS, LOUISIANA YEAR 2000 REQUIRED SUPPLEMENTARY INFORMATION DECEMBER 31, 1998

_

· · · · · ·

f

٠

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund utilizes the computer software package which was purchased and is operated by the St. Landry Parish Clerk of Court. Management of the Judicial Expense Fund will inquire of the Clerk of Court as to whether the software is year 2000 compliant. If failure of the software would occur, the Expense Fund's personnel are familiar with maintaining a manual accounting system. The Expense Fund's financial institutions have communicated to them that extensive testing under state and federal guidelines are currently being performed.

_ _ _ _ _

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND OPELOUSAS, LOUISIANA SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED DECEMBER 31, 1998

• •

. —

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

1997-1 - Budget not prepared Resolved

·___ ·___

SECTION II - <u>INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</u> N/A

SECTION III - <u>MANAGEMENT LETTER</u>

-

. •

.

1997-2 <u>Judges' Advances</u> Resolved