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LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT
JUDICIAL NUMBER FIVE
SHREVEPORT, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2003

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

Release Date 7-21-04

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INDEPENDENT AUDITOR'S REPORT

The Honorable Frank McGehee, 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, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the Twenty-Seventh Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the judges, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund as of December 31, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 24, 2004 on our consideration of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements for the years ended December 31, 2003 and 2002, and the Schedule of Prior Year Findings as required by the Louisiana Legislative Auditor, are presented for purposes of additional analysis and are not a required part of

The Honorable Frank McKee, Chief Judge
Louisiana Twenty-Seventh Judicial District
Judicial Expense Fund
Page 1

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

John S. Dowling & Company

Opelousas, Louisiana
June 15, 1994

GENERAL FINANCIAL STATEMENTS

**COULDAHA TWENTY-EIGHTH FEDERAL DISTRICT JUDICIAL, FEDERAL PRIS
DEPARTMENT, BUILDINGS
COMBINE BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003**

	GENERAL FUND TYPE		SPECIAL REVENUE		ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FUND	SPECIAL REVENUE	LONG-TERM INVESTMENTS	RESERVE FUND	RESERVE FUND	RESERVE FUND
SUBJECT								
Fifty cash		80						80
Cash in bank	65,320	135,330						166,480
Investments, at cost	398,361	126,121						518,048
Accrued Unclaimed receivable	397	1,379						1,776
Due from Clerk of Court	2,861							2,861
Due from Sheriff's Department	9,814	30,394						9,504
Due from other funds		40,849						13,334
Due from other governmental units		50						42,849
Utility deposits								25
Facilities law library					814,000			16,880
Other structures and improvements					34,328			34,328
Equipment and Furniture					207,818			207,328
Amounts to be provided						6125		355
Total assets	465,883	303,474			208,122			1,278,383
LIABILITIES AND FUND EQUITY								
LIABILITIES								
Accounts payable	425,369	422,881						425,480
Payroll taxes payable	495	2,256						2,781
Due to other funds	15,394							13,334
Deferred revenues		61,850						15,359
Capital lease - Term						8140		8140
Capital lease - A T & T								
Capital lease - Disney								
Total liabilities	441,258	487,037				8140		459,437
FUND EQUITY								
Unassigned fund balance								
Total fund equity	24,625	16,437						24,625

continued on next page.
The accompanying notes are an integral part of this statement.

WILLIAMS BROTHERS, JEWELRY, SILVER, SPECIAL, GENERAL FUND
 DELAWARE, DELAWARE
 CONSOLIDATED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS COMBINED
 DECEMBER 31, 1951

	FUND TYPES		ACCOUNT GROUPS		TOTALS	
	GENERAL FUND	SPECIAL REVENUE	GENERAL FUND ASSETS	LONG-TERM DEBT	MEMORANDUM ONLY	DEBT
FUND EQUITY						
Investment in general fund assets -						
Judicial Expense Fund			202,884		202,884	202,884
State Council			3,783		3,783	3,783
Fund balance						
Reserved for Lewis Law Library		20,000				20,000
Reserved for grant		14,794				14,794
Unreserved, unappropriated	1911,808	284,368				2,196,176
Total fund equity	211,808	229,162	206,667			440,969
Total liabilities and fund equity	211,808	229,162	206,667		440,969	440,969

The accompanying notes are an integral part of this statement.

**LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
EXPENSES - CONTINUED**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUNDS TOGETHER
FOR THE YEAR ENDED DECEMBER 31, 2011**

	GOVERNMENTAL		TOTALS	
	FUND TYPES		Intergovernmental Fund	
	GENERAL FUND	SPECIAL REVENUE	2011	2012
REVENUES				
Intergovernmental				
Court cost collections from				
Clerk of Court	228,283		228,283	248,364
Sheriff's Department	121,178		121,178	129,818
Police Jury	24,717		24,717	27,889
Grant from Louisiana				
Children's Cabinet	22,813		22,813	27,883
Federal grants		244,241	44,243	23,788
State grants		288,128	288,128	327,179
Parish law library collections				
From District Attorney		4,880	4,880	4,880
From Indigent Defendants Board		4,880	4,880	4,880
Adult drug court fund collections				
Protection fees		3,482	3,482	848
Urine analysis fees		7,762	7,762	1,892
Indigent fund collections				
Transcripts		4,471	4,471	4,478
Pro Bono Division		4,229	4,229	4,478
Interest income	4,004	2,114	18,189	23,213
Miscellaneous income	144	32	144	388
Total revenues	352,231	518,487	623,722	628,729
EXPENDITURES				
Judicial				
Current operating				
Insurance	471		471	437
Office supplies	19,908	9,503	27,438	21,464
Court reporters		4,177	4,177	4,876
Transcripts	13,814	9,261	14,248	21,422
Minute clerks		17,828	17,828	24,828
Law material	21,858	14,922	28,787	22,942
Pro Bono fees		2,588	2,588	2,908
Professional services	4,288	125	4,533	4,888
Miscellaneous	1,281	2,088	3,392	4,128
Sanitorial		2,158	2,158	2,488
Wages	27,892	182,247	257,242	242,242
Contract labor		7,448	7,448	
Payroll taxes	4,488	14,388	23,213	18,984
Rentals	1,114	2,148	3,484	2,274
Telephone	27,487	4,187	25,664	25,227
Equipment maintenance	18,591	9,954	15,847	4,188
Interest	927	144	1,047	481
Dues and subscriptions	880	204	788	724
Repairs and maintenance	2,488	2,478	3,878	2,488
Travel - judges	78		78	129
Transfer of grant funds to				
City Court	22,817		22,817	27,681
Utilities		2,321	2,321	824
Rent	9,414	13,118	19,828	13,121
Uniforms		167	167	
Bailliff	4,888		4,888	
Adult treatment expense		42,844	42,844	24,981
Drug testing expense		28,484	28,484	2,488

Continued on next page.

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
CONCISE FINANCIAL
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
ALL GOVERNMENTAL FUND TYPES (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2012

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL FUND	SPECIAL REVENUES	1001	1002
EXPENDITURES (Continued)				
Capital outlay	\$14,167	\$4,473	\$18,640	\$25,260
Debt service				
Lease payments	884		884	7,332
TOTAL EXPENDITURES	<u>\$14,941</u>	<u>\$4,473</u>	<u>\$19,325</u>	<u>\$32,592</u>
EXCESS (DEFICIENCY) OF REVENUES OVER CAPITAL EXPENDITURES	<u>124,784</u>	<u>79,127</u>	<u>\$4,381</u>	<u>141,263</u>
OTHER FINANCING SOURCES (USES)				
Receipts of lease				9,164
Transfers in (out)	(2,382)	(2,382)		
TOTAL OTHER FINANCING SOURCES (USES)	<u>(2,382)</u>	<u>(2,382)</u>	<u>-0-</u>	<u>9,164</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER CAPITAL EXPENDITURES AND OTHER USES	<u>127,124</u>	<u>81,477</u>	<u>\$4,381</u>	<u>150,427</u>
FUND BALANCE, beginning of year	<u>\$48,735</u>	<u>\$43,630</u>	<u>\$64,425</u>	<u>\$43,790</u>
FUND BALANCE, end of year	<u>\$113,412</u>	<u>\$125,107</u>	<u>\$71,806</u>	<u>\$87,210</u>

The accompanying notes are an integral part of this statement.

MINNESOTA JUDICIAL SERVICE - JUDICIAL DISTRICT - JUDICIAL SERVICE FUND
 DEPARTMENT OF REVENUE, MINNEAPOLIS, MINNESOTA

COMPARISON STATEMENT OF BUDGETED, APPROPRIATIONS, AND CHANGES IN FUND BALANCE -

BUDGET - BUDGET ANALYSIS AND ACTUALS -

GENERAL AND SPECIAL REVENUE FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2012

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUALS	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUALS	VARIANCE FAVORABLE UNFAVORABLE
REVENUES (Continued)						
Court reporters	51,400		51,400		48,177	3,223
Transcript	20,000	112,914	17,914		8,281	(6,283)
Minute clerks				18,000	17,828	178
Pro Bono fees		21,000	21,000	16,000	1,500	(1,500)
Law materials	8,000	8,288	288		1813	1813
Professional services	18,000	2,104	14,258		228	1228
Recruitment				8,700	2,000	3,700
Travel/ICTAS				3,000	3,000	
Wages	100,000	97,000	3,000	178,400	148,348	3,052
Contract labor					7,400	(7,400)
Judges' addresses	12,000		12,000			
Reprint costs	8,000	8,488	(488)	23,400	24,300	(900)
Resumes	3,000	3,000		3,000	3,000	
Technology	18,000	17,400	600		8,207	(6,207)
Equipment maintenance	8,000	18,000	(8,000)	8,000	8,000	
Contract		900	1900		1448	1448
Books and subscriptions		500	1000		200	1000
Travel - Judges		78	778			
Repairs and maintenance		2,400	(2,400)			
Transfer of grant funds to						
City Court	21,000	20,000	1,000		1,000	
Utilities					2,301	(2,301)
Rent		7,000	(7,000)	22,000	22,000	
Stipends					287	1000
Subsistence						
Admin. treatment expense				86,000	85,000	1,000
Long term debt expense				26,000	26,000	
Revaluation				3,000	3,000	

Continued on next page.
 The accompanying notes are an integral part of this statement.

**ACQUISITION, TRUST-SPENDING, SPECIALS, DEFERRED, SPECIALS, DEFERRED, FUND
DEFERRED, FUND**
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET (BASE BUDGET AND ACTING -
 BUDGET) AND SPECIALS, DEFERRED, FUND (DEFERRED,
 FUND) FOR THE YEAR ENDED DECEMBER 31, 2003**

	BUDGET		ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)	PERCENTAGE VARIANCE		BUDGET DEFERRED FUND	ACTUAL DEFERRED FUND
	BUDGET	ACTING	BUDGET	ACTING		BUDGET	ACTING		
REVENUES									
Capital outlay	125,000	114,107	125,000	114,107	10,893	8.71%	125,000	114,107	10,893
Debt service	—	—	—	—	—	—	—	—	—
Lease payments	274,252	288,241	274,252	288,241	13,989	5.10%	274,252	288,241	13,989
Total expenditures	449,252	449,241	449,252	449,241	11,082	2.46%	449,252	449,241	11,082
REVENUE DEFICIT OF REVENUES OVER EXPENDITURES	—	—	—	—	—	—	—	—	—
SPENDING DEFICIT OF REVENUES OVER EXPENDITURES	—	—	—	—	—	—	—	—	—
Transfers in (out)	—	—	—	—	—	—	—	—	—
Total other financing resources (used)	—	—	—	—	—	—	—	—	—
REVENUE DEFICIT OF REVENUES AND OTHER RESOURCES OVER EXPENDITURES AND OTHER RESOURCES	—	—	—	—	—	—	—	—	—
FUND BALANCE, beginning of year	448,000	448,000	448,000	448,000	—	—	448,000	448,000	—
FUND BALANCE, end of year	448,000	448,000	448,000	448,000	—	—	448,000	448,000	—

The accompanying notes are an integral part of this statement.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
COMPONENTS, LOUISIANA
STATE TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund of St. Landry Parish have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

Governmental Accounting Standards Board statement No. 34 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 financially 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. 18 also states that a special purpose government is financially independent if it has the ability to complete certain essential fiscal events without substantive approval by a primary government. A special purpose government is financially 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
 SPECIALS, LOUISIANA
 STATE TO FINANCIAL STATEMENTS
 DECEMBER 31, 1991**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. RECEIPTS/DEBITS (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 financially independent and therefore is NOT a component unit of any other governmental unit, including the police jury. The Judicial Expense Fund is financially 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 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 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 considered to be funds because they do not directly affect net expendable financial resources.

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

Governmental Fund Types

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

The Special Revenue Funds consist of the Hearing Officer Fund, the Law Library Fund, the Adult Drug Court Fund, and the Indigent Fund. The Hearing Officer Fund accounts for revenues and expenditures for the enforcement of child support services. The Law Library Fund accounts for the Law Library which is utilized and supported by the St. Landry Parish District Attorney, St. Landry Parish Indigent Defender Board and the Judicial Expense Fund. The Adult Drug Court Fund accounts for revenues and expenditures for the treatment and supervision of drug offenders as an alternative to a prison sentence. The Indigent Fund accounts for revenues and expenditures in support of indigent defendants.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
COVINGTON, LOUISIANA
MOVING TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. **FIXED ASSETS (Continued)**

ASSET 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. **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) in net current assets.

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

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

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

Purchases of various operating supplies are reported as expenditures at the time purchased, and inventories of such supplies, if any, are not recorded as assets at the close of the year, unless material. Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ANNOUNCING LOUISIANA
NOTICE TO FINANCIAL STATEMENTS
DECEMBER 15, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. ENCUMBRANCES

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

F. INVESTMENTS AND CASH

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

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

G. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets account group, rather than in governmental funds. These assets are recorded as expenditures in the governmental fund types when purchased. All assets are maintained on the basis of historical cost and no depreciation is computed or recorded thereon. The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund does not have public domain or infrastructure outlays. Interest costs on fixed assets have not been incurred. Fixed assets consist of acquisitions since 1987 for the Parish Law Library and equipment. Prior to 1987, the cost of the Parish Law Library was accounted for on the books of the Police Jury.

H. COMPENSATED ABSENCE

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

I. RETIREMENT

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

J. BUDGETS AND BUDGETARY ACCOUNTING

The Louisiana Twenty-Seventh Judicial District adopted budgets for its General Fund and Special Revenue Fund as required by state law. The budgetary practices included public notice of the proposed budgets, public inspection of the proposed budgets, and a public hearing on the budgets prior to adoption.

Any amendments involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the four Judges of the Louisiana Twenty-Seventh Judicial District. All budget amounts which are not expended, or obligated through contracts, lapse at year end.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
DEPOSITS, RECEIPTS
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BUDGETS AND BUDGETARY ACCOUNTING (Continued)

The General and Special Revenue Fund budgets were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund and Special Revenue Fund presented in the accompanying financial statements are in the original adopted budget and subsequently adopted amendments.

D. MEMORANDUM ONLY - PRIOR YEAR BALANCE

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.

The prior balances of a Special Revenue Fund have been restated to reflect cash and fund balance in the amount of \$42,288, revenues in the amount of \$11,183 and expenditures in the amount of \$5,484. The General Fixed Assets Account Group and the General Long-term Debt Account Group have also been restated to reflect operating leases previously reported as capital leases in the amount of \$18,277 and \$12,212, respectively.

4. CASH AND INVESTMENTS

At December 31, 2023, the book balance of the Fund's Deposits was \$702,228. The book balances of checking accounts were \$188,922, in certificate of deposit accounts were \$453,181 and in saving accounts were \$19,279 at December 31, 2023. The cash and investments are fully collateralized by Federal deposit insurance and/or by collateral pledged by the banks in the District's name.

5. GENERAL FIXED ASSETS ACCOUNT GROUP

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

	Balance January 1, 2023	Contributed by STATE	Additions	Deductions	Balance December 31, 2023
Library	\$14,804				\$14,804
Other structures and improvements	24,938		19,400		44,338
Equipment and furniture	124,212	—	12,262	—	136,474
Totals	\$163,954	—	31,662	—	\$195,616

6. COMPENSATION

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

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SHREVEPORT, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1981

5. CAPITAL LEASES

The Judicial Expense Fund for operational purposes has leased two phone systems and a laptop computer under agreements which are classified as capital leases.

The capital leases provide that at the end of the leases the phone systems can be purchased for \$1. The capital lease for the computer provides that the computer can be purchased for the fair market value at the end of the lease.

	<u>Phone Systems</u>	<u>Computer</u>
Lease terms	30 months	30 months
Lease periods	Various	Various
Assets capitalized	\$4,432	\$1,000
Monthly payments	180	50
Future minimum lease payments for years ended December 31,		
 1984		180

6. CHANGES IN LONG-TERM DEBT

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

	<u>Balance</u> <u>January 1,</u> <u>1981</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>December 31,</u> <u>1981</u>
Capital Leases:				
ECCC	\$1,381		\$1,438	\$243
Gateway	855		880	281
A T & T	181	—	181	—
Total	2,417	—	2,499	524

7. LEASE COMMITMENTS

Commitments under operating lease arrangements for copy machines provide for future minimum rental payments as follows:

1984	\$6,149
1985	4,084
1986	1,813
1987	—428
Total	\$12,728

Rental expenditures incurred for the year ended December 31, 1981 were \$19,818.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT SPECIAL FUND
 ORLEANS, LOUISIANA
 BALANCE SHEET - GENERAL FUND
 DECEMBER 31, 1951

	1951	Memorandum Caled 1951
ASSETS		
Cash on hand	\$54,528	\$49,419
Investments at cost	394,181	393,898
Accrued interest receivable	187	1,404
Due from Clerk of Court	1,943	2,127
Due from Sheriff's Department	8,004	8,377
Due from other funds	-----	-----
Total assets	<u>\$459,843</u>	<u>\$455,225</u>
LIABILITIES		
Accounts payable	\$11,348	\$9,181
Payroll taxes payable	400	1,104
Due to other funds	<u>35,158</u>	-----
Total liabilities	<u>\$46,906</u>	<u>\$11,385</u>
FUND EQUITY		
Fund Balance		
Unreserved, undesignated	\$11,438	\$10,735
Total fund equity	<u>\$11,438</u>	<u>\$10,735</u>
Total liabilities and fund equity	<u>\$58,344</u>	<u>\$22,120</u>

**LOUISIANA PAROLE BOARD FINANCIAL DISTRICT GENERAL EXPENSE AND
OPERATING EXPENSES
STATEMENT OF REVENUES, EXPENDITURES, AND CARRYOVER
IN FUND 84-00-2
GENERAL FUND
FOR THE YEAR ENDING DECEMBER 31, 2011**

	2011	(Memorandum 2010 2011)
REVENUES		
Intergovernmental		
Court cost collections from		
Clerk of Court	129,898	148,944
Sheriff's Department	122,376	128,818
Police Jury	28,717	27,888
Grant from Louisiana Children's Cabinet	22,817	27,883
Interest income	8,084	12,276
Miscellaneous income	144	888
Total revenues	312,136	346,797
EXPENDITURES		
Judicial		
Current operating	472	427
Insurance	18,808	17,662
Office supplies	12,954	8,247
Transcripts	21,858	8,818
Law material	4,288	4,722
Professional services	1,381	2,528
Miscellaneous	87,892	182,218
Rages	8,458	8,418
Payroll taxes	1,218	422
Resinara	27,487	29,287
Telephone	20,881	4,742
Equipment maintenance	897	962
Interest	890	372
Dues and subscriptions	78	250
Travel - judges	2,488	2,458
Repairs and maintenance	4,088	
Salarii	5,572	18,258
Rent	22,927	27,088
Transfer of grant funds to City Court	18,187	15,488
Capital outlay		
Debt service	2,822	4,322
Lease payments	254,348	224,272
Total expenditures	584,388	584,388
EXCESS (DEFICIENCY) OF REVENUES OVER GENERAL EXPENDITURES	(272,252)	(237,591)
OTHER FINANCING SOURCES (DEBT)		
Inception of lease		8,184
Transfers out	(12,588)	(18,288)
Total other financing sources (debt)	(12,588)	(10,104)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER GENERAL EXPENDITURES AND OTHER DEBT	(284,840)	(247,695)
FUND BALANCE, beginning of year	848,792	828,822
FUND BALANCE, end of year	563,952	581,127

SPECIAL REVENUE FUNDS

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

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

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

The Adult Drug Court Fund accounts for revenues and expenditures for the treatment and supervision of drug offenders as an alternative to a prison sentence.

The Indigent Fund accounts for revenues and expenditures in support of indigent defendants.

WILLIAMS TRUST FUND - FEDERAL RESERVE BANK, FEDERAL RESERVE BANK
 CLEVELAND, OHIO
 CREDIT MEMORANDUM
 FEDERAL RESERVE BANK
 DECEMBER 15, 1953

	REMARKS OFFICE FUND	NEW LIBRARY FUND	ADULT NEW COST FUND	BOOKS FUND	TOTAL RESERVE BANK FUND
ASSETS					
Cash	84,773	82,895	880	848,487	830
Due on hand	114,785				138,335
Certificates of deposit	1,379				156,731
Accrued interest receivable					1,379
Due from other governmental units	22,183	4,800	54,284		81,467
Utility deposits	28				28
Due from other funds	23,258				23,258
Total assets	243,442	2,205	55,154	848,487	235,645
LIABILITIES					
Accounts payable	84,371	81,842	81,844		412,861
Payroll taxes payable	749		1,849		2,598
Due to other funds					4,885
Deferred revenue			11,288		1,424
Total liabilities	85,120	81,842	94,981	-0-	25,678
FUND EQUITY					
Fund balances					3,819
Reserved for Federal Law Library		2,879	14,799		17,678
Reserved for grant					284,288
Unreserved, unobligated	218,321		14,758	838,687	231,438
Total fund equity	218,321	2,879	14,758	838,687	231,438
Total liabilities and fund equity	218,321	2,205	94,981	838,687	235,645

MASSACHUSETTS JUDICIAL SERVICE FISCAL REPORT FOR
 FISCAL YEAR 1983
 COMBINED STATEMENT OF RECEIPTS, DISBURSMENTS AND
 BALANCE SHEET
 FOR THE YEAR ENDED DECEMBER 31, 1983

	RECEIPTS		DISBURSMENTS		BALANCE SHEET	
	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
REVENUES						
Intergovernmental						
Federal grants			446,343		446,343	633,789
State grants			328,241		328,241	515,126
Public law library collections						
From District Attorney			84,846		84,846	4,888
From Indigent Defender Board			4,888		4,888	9,688
Adult Drug Court Fund						
collections						
Probation fees			3,422		3,422	488
Crime analysis fees			7,783		7,783	1,051
Indigent Fund collections						
Transcripts						
Fee basis revenue					88,471	8,471
Telephone income	1,288				4,839	4,718
miscellaneous income	24				3,145	3,038
TOTAL REVENUES	228,344		833,833		573,488	865,833
DISBURSMENTS						
Judicial						
Current operating						
Salaries			349		349	488
Office supplies	4,838				7,833	4,488
Court reporters	8,177				8,277	8,978
Steno clerks	17,848				17,828	18,821
Law material	2,832				18,862	17,123

Continued on next page.

UNIVERSAL TRUST-BENEFIT NATIONAL DISTRICT JUDICIAL EXPENSE FUND
EXPENSES - CONTINUED
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (ORIGIN BASIS) AND ACTUAL
EXPENSES - EXPENSES
REVENUES
FOR THE YEAR ENDED DECEMBER 31, 1953

	1953		Variance Favorable (Defavorable)	(Comparison
	Budget	Actual) 1953 Actual
REVENUES				
Intergovernmental				
Federal grants				443,407
State grants	420,000	420,790	790	
Interest income	1,000	2,000	1,000	1,000
Miscellaneous income		32	32	
Total revenues	<u>421,000</u>	<u>420,514</u>	<u>486</u>	<u>445,407</u>
EXPENDITURES				
Judicial				
Current operations				
Office supplies	8,500	4,850	3,650	3,500
Court reporters	10,000	8,577	1,423	4,870
Minute clerks	18,000	17,820	178	18,000
Law material	1,500	2,529	(1,029)	819
Professional services		325	(325)	145
Miscellaneous	3,340	1,770	1,570	1,745
Auxiliary	3,000	3,000		3,000
Wages	20,000	23,877	(3,877)	21,000
Contract labor		4,440	(4,440)	
Payroll taxes	7,000	7,744	(744)	4,510
Seminars	1,000	880	120	820
Telephone	4,000	3,870	1,130	1,700
Rent	4,000	3,810	180	240
Dues and subscriptions		200	(200)	300
Repairs and maintenance		1,261	(1,261)	330
Capital outlay	2,000	2,000		2,000
Debt service				
Lease payments				2,815
Total expenditures	<u>101,340</u>	<u>100,424</u>	<u>916</u>	<u>101,340</u>
EXCESS OF REVENUES OVER				
EXPENDITURES	<u>419,660</u>	50,090	4,400	81,700
FUND BALANCE, beginning of year		<u>101,800</u>		<u>70,000</u>
FUND BALANCE, end of year		<u>106,890</u>		<u>151,700</u>

LOUISIANA THIRTY-SEVENTH JUDICIAL DISTRICT JUDICIAL SERVICE FUND
 ORLEANS, LOUISIANA
 STATEMENT OF REVENUE, EXPENDITURES, AND
 CHANGE IN FUND BALANCE - BUDGET (BASE FUND) AND ACTUAL
 JUDICIAL SERVICE FUND
 LAW LIBRARY FUND
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1953

	1953		Variance Favorable (Defavorable)	Memorandum
	Budget	Actual		(Budget) 1953 Actual
REVENUE				
Patrol Law Library collections				
From District Attorney	\$3,000	\$4,000	\$1,000	\$4,000
From District Defender Board	3,000	4,000	1,000	3,000
Interest income		16	16	16
Total revenues	<u>11,000</u>	<u>12,016</u>	<u>(1,016)</u>	<u>11,016</u>
EXPENDITURES				
Judicial				
Current operating				
Law material	14,000	14,000	0	14,000
Capital outlay				0
Total expenditures	<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>14,000</u>
DEFICIENCY OF REVENUE OVER EXPENDITURES	<u>(3,000)</u>	<u>(2,042)</u>	<u>(1,042)</u>	<u>(3,042)</u>
OTHER FINANCING SOURCES				
Transfers to		2,500	2,500	2,500
Total other financing sources	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
EXCESS DEFICIENCY OF REVENUE AND OTHER SOURCES OVER LEGAL EXPENDITURES	<u>(3,000)</u>	<u>(1,042)</u>	<u>1,958</u>	<u>1,120</u>
FUND BALANCE, beginning of year		<u>2,366</u>		<u>2,366</u>
FUND BALANCE, end of year		<u>1,324</u>		<u>1,324</u>

LOUISIANA EIGHTH-CIRCUIT JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ORANGEVILLE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (BASE BILLS) AND ACTUAL
SPECIAL REVENUE FUNDS
STATE FISCAL COURT FUND
FOR THE YEAR ENDED DECEMBER 31, 1973

	1973		Variance Favorable (Unfavorable)	(Memorandum only)
	Budget	Actual		1973 Actual
REVENUES				
Federal grants	\$50,000	\$44,345	\$55,580	\$51,798
State grants	261,878	228,545	(33,334)	227,128
Production fee income		3,432	3,432	348
Wine analysis income		1,358	1,358	1,381
Total revenues	<u>\$311,878</u>	<u>\$277,680</u>	<u>(34,198)</u>	<u>\$281,655</u>
EXPENDITURES				
Judicial				
Current operating				
Wages	80,475	76,273	4,202	84,798
Contract labor		1,008	(1,008)	
Equipment maintenance		8,898	(8,898)	1,428
Interest		148	(148)	212
Utilities		1,335	(1,335)	824
Adult treatment expense	84,000	82,848	11,158	24,881
Drug testing expense	14,800	20,800	(6,000)	7,400
Miscellaneous	1,500	224	1,276	80
Office supplies	24,000	3,257	20,743	1,188
Payroll taxes	8,432	6,814	(1,618)	8,028
Professional services				1,000
RAE	8,000	8,308	(308)	1,475
Repairs and maintenance		218	(218)	
Seminar	4,000	1,558	2,442	1,420
Statistical		188	(188)	880
Evaluation	3,800		3,800	
Telephone		2,893	(2,893)	1,514
Uniforms		107	(107)	
Capital outlay	8,800	4,333	4,467	58,868
Total expenditures	<u>\$310,800</u>	<u>\$278,624</u>	<u>\$32,176</u>	<u>\$28,818</u>
EXCESS OF REVENUES OVER				
EXPENDITURES				
	<u>108</u>	4,054	4,054	22,478
FUND BALANCE, beginning of year				
		<u>\$1,878</u>		---
FUND BALANCE, end of year				
		<u>\$2,932</u>		<u>\$2,478</u>

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL REVENUE FUND
 ORLEANS - LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGE IN FUND BALANCE - BUDGET (2000 DOLLAR) AND ACTUAL
 JUDICIAL REVENUE FUND
 BUDGET FUND
 FOR THE YEAR ENDED DECEMBER 31, 2001

	2001		Variance Favorable (Unfavorable)	Comparison
	Budget	Actual		2000 Actual
REVENUES				
Transcripts		26,471	26,471	26,471
Pro memo revenues	---	6,418	6,418	6,418
Total revenues	---	32,889	32,889	32,889
EXPENDITURES				
Judicial				
Current operating				
Transcript fees		3,282	(3,282)	3,282
Pro memo fees	---	3,598	(3,598)	3,598
Total expenditures	---	6,880	(6,880)	6,880
CHANGE OF RESERVE FUND				
RESERVE FUND	---	3,282	3,282	3,282
FUND BALANCE, beginning of year				
		26,008		26,008
FUND BALANCE, end of year				
		32,889		32,889

RELATED REPORT

Russell J. Kelly, CPA
Craig S. Patterson, CPA
James I. Whitson, Jr., CPA
G. Kaywell Pitt, S. CPA
Dennis J. Carr, CPA
Michael A. Roy, CPA
Lisa T. Marlow, CPA



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

John S. Dowling, CPA
1924-1926

Retired

Harold Dugas, CPA
1926

John Hester, CPA
1926

Ernest Linton, CPA
1926

Arthur Lewis, Jr., CPA
1926

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

To the Honorable Frank Holmes, 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, 2003, and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted an immaterial instance of noncompliance that we have reported to management in a separate letter dated June 18, 2004.

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 accounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

To the Louisiana Twenty-Seventh Judicial
District Judicial Expense Fund
Page 1

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. Under Louisiana Revised Statute 48:151, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
June 18, 2004

LOUISIANA TWENTY-SEVENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
SHREVEPORT, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

A. SUMMARY OF AUDIT SERVICES

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund.
2. No reportable condition relating to the audit of the financial statements is reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund was disclosed during the audit.
4. No single audit was required under GAO Circular A-133.

SUPPLEMENTARY EXPOSITION

LOUISIANA TWENTY-NINTH SPECIAL DISTRICT ANNUAL REPORT FROM
DECEMBER, 1971/1972
SCHEDULE OF FISCAL YEAR PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 1971

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

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FISCAL AGENCIES

N/A

SECTION III - MANAGEMENT LETTER

None

Russell J. Bello, CPA
Craig S. Foreman, CPA
James L. Robinson, Jr., CPA
G. Kenneth Pigg, S. CPA
Darius J. Carl, CPA
Michael A. Ross, CPA
Lisa T. Brown, CPA



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

RECEIVED
LEGISLATIVE AUDITOR
04 JUL -1 AM 11:33
John S. Dowling, CPA
100-1184
Tamm
1000
Jeffrey L. Pugh, CPA
1000
John H. Hester, III, CPA
1000
Douglas L. Lusk, CPA
1000
John L. Arnold, Jr., CPA
1000

To the Judges of the
Louisiana Twenty-Seventh Judicial District
Judicial Expense Fund
Opelousas, Louisiana

We have audited the financial statements of the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund as of and for the year ended December 31, 2003, and have issued our report thereon dated June 25, 2004. 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.

As a part of our examination, we have issued our report on the financial statements, dated June 25, 2004, and our report on internal control and compliance with laws, regulations, and contracts, dated June 25, 2004.

During the course of our examination, we became aware of the following matter which represents an immaterial deviation of compliance or a suggestion for improved internal controls.

Immaterial Deviation of Compliance

2003-1 1099s Not Issued

We noted several instances where 1099s were not issued to companies and individuals for services performed during the year. We recommended that 1099s be issued for services performed for the Louisiana Twenty-Seventh Judicial District Judicial Expense Fund.

John S. Dowling & Company

Opelousas, Louisiana
June 25, 2004

2004
1

TWENTY-SEVENTH JUDICIAL DISTRICT
OF LOUISIANA
CHICAGO, LOUISIANA
70710-0888

DONALD W. ROBERT
JUDGE
CHICAGO, LA

FILE NO. 004
PROJECT NUMBER
PROJECT NUMBER

CORRECTIVE ACTION PLAN

June 25, 2004

Louisiana Legislative Auditor
Baton Rouge, LA 70804

The Louisiana Twenty-Seventh Judicial District Judicial Expense Fund respectfully submits the following corrective action plan for the year ended December 31, 2003.

Name and address of independent public accounting firm: John S. Dowling & Company, P.O. Box 1548, Opelousas, LA 70571-1548.

Audit period: Year ended December 31, 2003

The findings from the 2003 audit report are discussed below. The findings are numbered consistently with the numbers assigned in the report.

FINDINGS- FINANCIAL STATEMENT AUDIT

None

FINDINGS- FEDERAL AWARD PROGRAMS AUDIT

None

FINDINGS - MANAGEMENT LETTER

2003-L-0099's Not Issued

We will issue 099's for all necessary amounts in the future.

Sincerely yours,


Donald W. Robert, Judge
27th Judicial District Court