

THIRTY-FIRST JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUNDS
Jennings, Louisiana

ANNUAL FINANCIAL STATEMENTS
December 31, 2018

THIRTY-FIRST JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUNDS
 Jennings, Louisiana
 Annual Financial Statements
 As of and for the Year Ended December 31, 2018

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Honorable Steve Gunnell
Thirty-First Judicial District Court
Judicial Expense Funds
Jennings, Louisiana

I have reviewed the accompanying financial statements of the governmental activities and each major fund of the Thirty-first District Court Judicial Expense Funds (District Court Expense Fund), a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the District Court Expense Fund's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the District Court Expense Fund. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

Accountant's Conclusion

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles in the United States of America.

Other Matters

Required Supplementary Information

The accompanying budgetary comparison schedules and associated notes has been reviewed by me, and based on my review, I am not aware of any material modifications that should be made to the information in

order for it to be in accordance with accounting principles generally accepted in the United States of America. I have not audited the information and, accordingly, do not express an opinion on such information.

Management has omitted the management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Other Supplementary Information

The accompanying other supplementary information, labeled as schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The other supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the other supplementary information and I do not express an opinion on such information.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 29, 2019 on the results of my agreed-upon procedures.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana

May 29, 2019

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Statement of Net Position
December 31, 2018

Statement A

ASSETS

Cash	\$	350,236
Receivables:		
Due from other governments -fees & fines		19,426
Capital assets, net of accumulated depreciation		18,152
Total Assets		<u>387,814</u>

LIABILITIES

Liabilities:		
Accounts payable		<u>7,776</u>
Total Liabilities		<u>7,776</u>

NET POSITION

Investment in capital assets		18,152
Unrestricted		361,886
Total Net Position	\$	<u>380,038</u>

See accompanying notes and accountant's report.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
 Reconciliation of the Governmental Funds
 Balance Sheet to the Statement of Net Position
 December 31, 2018

Statement B

Total Ending Fund Balances - Governmental Funds (Statement E) \$ 361,886

Amounts reported for governmental activities in the statement
 of net position are different because:

Capital assets used in governmental activities are not financial

Costs of capital assets	\$ 305,705	
Accumulated depreciation	<u>(287,553)</u>	18,152

Net Position \$ 380,038

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Statement of Activities

For the Year Ended December 31, 2018

Statement C

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
FUNCTIONS/PROGRAMS				
Governmental activities:				
Judicial expense	\$ 151,526	\$ 22,965	\$ 120,874	\$ (7,687)
Indigent transcript	4,978	9,945	-	4,967
Support enforcement	31,937	52,632	-	20,695
Total Governmental Activities	188,441	85,542	120,874	17,975
General revenues:				
Interest and investment earnings				831
Miscellaneous				1
Total general revenues				832
Changes in net position				18,807
Net position -beginning				361,231
Net position -ending				\$ 380,038

See accompanying notes and accountant's report..

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2018

Statement D

Total Net Change in Fund Balance - Governmental Funds (Statement D) \$ 17,813

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the period:

Depreciation expense	(7,430)	
Capital outlays	8,424	994

Other		-
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Change In Net Position of Governmental Activities \$ 18,807

BASIC FINANCIAL STATEMENTS
FUND FINANCIAL STATEMENTS (FFS)

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Governmental Funds Balance Sheet
December 31, 2018

Statement E

	Judicial Expense Fund	Indigent Transcript Fund	Support Enforcement Fund	Total
ASSETS				
Cash	\$ 304,693	\$ 7,207	\$ 38,336	\$ 350,236
Receivables:				
Due from other governments	9,077	1,055	9,293	19,425
Total Assets	<u>313,770</u>	<u>8,262</u>	<u>47,629</u>	<u>369,661</u>
LIABILITIES				
Liabilities:				
Accounts payable	4,476	1,650	1,650	7,776
Total Liabilities	<u>4,476</u>	<u>1,650</u>	<u>1,650</u>	<u>7,776</u>
FUND BALANCE				
Unassigned	309,294	6,612	45,979	361,885
Total Fund Balance	<u>309,294</u>	<u>6,612</u>	<u>45,979</u>	<u>361,885</u>
Total Liabilities and Fund Balance	<u>\$ 313,770</u>	<u>\$ 8,262</u>	<u>\$ 47,629</u>	<u>\$ 369,661</u>

See accompanying notes and accountant's report.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended December 31, 2018

Statement F

	Judicial Expense Fund	Indigent Transcript Fund	Support Enforcement Fund	Total
REVENUES				
Fines and fees	\$ 22,965	\$ 9,945	\$ 52,632	\$ 85,542
Intergovernmental:				
State -FINS Program	25,212	-	-	25,212
Police Jury-reimbursements	86,712	-	-	86,712
State Supreme Court-reimbursements	8,950	-	-	8,950
Interest earned	824	7	-	831
Miscellaneous	1	-	-	1
Total Revenues	<u>144,664</u>	<u>9,952</u>	<u>52,632</u>	<u>207,248</u>
EXPENDITURES				
Current:				
Personal services and related benefits	-	-	-	-
Operating services:				
Transcription services	9,946	1,580	-	11,526
Other	54,958	3,398	30,989	89,345
Materials and supplies	53,812	-	-	53,812
Travel and other charges	25,380	-	948	26,328
Capital outlay	8,424	-	-	8,424
Total Expenditures	<u>152,520</u>	<u>4,978</u>	<u>31,937</u>	<u>189,435</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(7,856)	4,974	20,695	17,813
OTHER FINANCING SOURCES (USES):				
Operating transfer in			-	-
Operating transfer out	-			-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(7,856)	4,974	20,695	17,813
FUND BALANCE				
Beginning of the Year	317,150	1,638	25,284	344,072
End of the Year	<u>\$ 309,294</u>	<u>6,612</u>	<u>45,979</u>	<u>\$ 361,885</u>

See accompanying notes and accountant's report.

NOTES TO THE BASIC FINANCIAL STATEMENTS

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

INTRODUCTION

The Thirty-First Judicial District Court Indigent Transcript Fund, Support Enforcement Fund, and Judicial Expense Funds (District Court Expense Fund) were created pursuant to LSA-RS 13:985, 985.1, 996.58 and 46:236.5. The Indigent Transcript Fund, Support Enforcement Fund and Judicial Expense Fund were established to deposit fines and fees collected under the provisions of these sections. The purpose of these funds is to pay the salary of the District Court reporter, administrative costs, or other expenses allowed by statute as deemed necessary by the district judge.

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the District Court Expense Fund have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The Judge of the District Court Expense Fund is an independently elected official; however, the Court is fiscally dependent on the Jefferson Davis Parish Police Jury. The Police Jury maintains and operates the parish court house in which the Court is located and provides funds for equipment and furniture of the office. Because the Court is fiscally dependent on the Police Jury, the Court was determined to be a component unit of the Jefferson Davis Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the Judicial Expense, Indigent Transcript, and Support Enforcement funds maintained by the Judge of the Thirty-First Judicial District of Louisiana relative to his responsibility under LSA-RS 13:985, 985.1, and 996.59 and do not present information on the Criminal Court Fund or on the Police Jury or the general governmental services provided by that governmental unit that comprises the financial reporting entity.

C. FUND ACCOUNTING

The District Court Expense Fund uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain tax assessment functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all of the District Court Expense Fund’s general activities. These funds focus on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the court. The following are the District Court Expense Fund's governmental funds:

Judicial Expense Fund – used to account for court fees assessed pursuant to L.R.S. 13:996.59. In general, the judicial expense fund is established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the court or the office of the individual judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provide, authorized or established by law for any of the aforesaid purposes, except no salary shall be paid to any judge of the court.

Indigent Transcript Fund – used to account for court fees assessed pursuant to L.R.S. 13:985.1. In general, the indigent transcript fund is established and may be used to compensate criminal court reporters for preparation of all transcripts for indigent defendants, including trials, motions, hearings on writs, and all court proceedings, to compensate juvenile court reporters for the preparation of all transcripts arising from juvenile proceedings when the juvenile's parent or legal custodian or the adult, over whom the court is exercising juvenile jurisdiction, is found to be indigent in accordance with Children's Code Articles 320 and 321. In addition, the fund may use two thousand dollars for administrative purposes plus pay the cost of any audit or review of the books and accounts in accordance with the provisions of R.S. 24:513.

Support Enforcement Fund – used to account for court fees assessed pursuant to L.R.S. 46:236.5. In general, the support enforcement fund established an expedited process for the establishment of paternity and the establishment and enforcement of support and other related family and domestic matters. The fund may be used to pay for hearing officers to hear paternity, support, and other domestic and family related matters.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statement (FFS)

The amounts reflected in the Funds of Statements C and D are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the court's operations.

The amounts reflected in the Funds of Statements C and D use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practiced in recording revenues and expenditures:

Revenues

Court costs on fines and forfeitures are recorded in the month that the amounts are collected by the appropriate courts since they are measurable and available.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Government-Wide Financial Statements (GWFS)

Statement of Net Position (Statement A) and Statement of Activities (Statement B) display information about the District Court Expense Fund as a whole. These statements include all the financial activities of the District Court Expense Fund. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

Program Revenues – Program revenues included in the Statements of Activities (Statement B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the District Court Expense Fund’s general revenues.

E. Cash

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law the District Court Expense Fund may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

F. Elimination and Reclassifications

In the process of aggregating data for the statement of net position and the statement of activities, some amounts reported as interfund activity and balances in the FFS were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

G. CAPITAL ASSETS

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Government-wide Financial Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Court Expense Fund maintains a threshold level of \$500 or more for capitalizing capital assets. Additions, improvement and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance is expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful life by type of assets is as follows:

<u>Description</u>	<u>Estimated Lives</u>
Office Equipment and furniture	5 – 7 Years

H. COMPENSATED ABSENCES

The District Court Expense Fund does not pay vacation and sick leave to any of its employees.

I. FUNDEQUITY

Fund Financial Statements

Governmental funds can report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form- prepaid items or inventories; or (b) legally or contractually required to be maintained intact. The spendable portion of the fund balance can be comprised of the remaining four classifications: restricted, committed, assigned, and unassigned defined as follows:

Restricted fund balance- This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

Committed fund balance- These amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the organization's highest level of decision-making authority. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned fund balance- This classification reflects the amounts constrained by the organization's "intent" to be used for specific purposes, but are neither restricted nor committed. The Judge has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance- This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Court's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Court's policy to use fund balance in the following order: (1) Committed, (2) Assigned, (3) Unassigned.

Government-wide Financial Statements

Net position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Equity on the government-wide financial statements is classified as net position and displayed in three categories:

Net investment in capital assets – Consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by the balances of deferred outflows of resources related to those assets.

Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or buyers of the Court's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.

Unrestricted net position – Consists of all other net position that does not meet the definition of the above two components and is available for general use by the Court.

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

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

K. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future periods(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. All of the items that qualify for reporting in this category are related to pension amounts. No deferred outflows of resources affect the governmental funds or government-wide financial statements in the current year.

In addition to liabilities, the statement of net position and or balance sheet will sometimes report separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. All of the items that qualify for reporting in this category are related to pension amounts. No deferred inflows of resources affect the governmental funds or government-wide financial statements in the current year.

2. CASH

Bank Deposits

The year end balances of deposits are as follows:

<u>Deposit Type</u>	<u>Bank Balances</u>	<u>Reported Amount</u>
Cash –demand deposits	\$ 352,750	\$ 350,236
Totals	<u>\$ 352,750</u>	<u>\$ 350,236</u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank.

Custodial credit risk is the risk that in the event of a bank failure, the District Court Expense Fund’s deposits may not be returned to it. The District Court Expense Fund’s deposit policy for custodial credit risk requires that all uninsured deposits must be secured with acceptable collateral as defined in LRS 39:1221 valued at market. As of December 31, 2018, the District Court Expense Fund had deposits (collected bank balances) totaling \$352,750. As of yearend all deposits were either insured by FDIC coverage or collateralized by securities held by the pledging financial institution’s agent in the name of the entity.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

3. CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Balance Ending</u>
Office Equipment & furniture	\$ 302,031	8,424	(4,750)	305,705
Less: accumulated depreciation	<u>(284,873)</u>	<u>(7,430)</u>	<u>4,750</u>	<u>(287,553)</u>
Capital assets, net	<u>\$ 17,158</u>	<u>994</u>	<u>-</u>	<u>18,152</u>

Depreciation expense for 2018 was \$7,430 charged to the Judicial Expense function.

4. EXPENDITURES PAID BY POLICE JURY

Certain operating expenditures of the District Court Expense Fund’s office are paid by the parish police jury and are not included in the accompanying financial statements. These expenditures are summarized as follows:

The District Court Expense Fund’s office is located in the Jefferson Davis Parish Courthouse. The Jefferson Davis Police Jury pays for the upkeep and maintenance of the parish courthouse. The Police Jury also pays for the salaries for the Court personnel. These expenditures are not reflected in the accompanying financial statements.

5. LITIGATION AND CLAIMS

As of year end, the District Court Expense Fund is not involved in any litigation and is not aware of any pending claims.

9. RISK MANAGEMENT

The District Court Expense Fund is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Risks of loss are managed by commercial insurance provided by the Police Jury. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to the Basic Financial Statements

6. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures (non-GAAP budgetary basis – modified cash basis) over budgeted appropriations for the year ended December 31, 2018:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
None				

Reason for unfavorable variance: insignificant issue.

REQUIRED SUPPLEMENTAL INFORMATION

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
GOVERNMENTAL FUND - JUDICIAL EXPENSE FUND
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2018

Schedule 1

	Budgeted Amounts		Actual Amounts (Non-GAAP Budgetary Basis)	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ 24,500	\$ 22,965	\$ 22,965	\$ -
Intergovernmental:				
State -FINS Program	27,504	25,212	25,212	-
Police Jury-reimbursements	75,526	80,648	80,641	(7)
State Supreme Court-reimbursements	5,200	7,711	7,719	8
Parish contribution to retirement fund			-	-
Interest Earned	150	825	824	(1)
Miscellaneous	-	-	1	1
Total Revenues	<u>132,880</u>	<u>137,361</u>	<u>137,362</u>	<u>1</u>
EXPENDITURES				
Personal services and related benefits	13,300	15,225	-	15,225
Operating services:				
Transcription services	-	-	9,946	(9,946)
Other	50,430	50,830	53,104	(2,274)
Materials and supplies	46,650	51,299	51,623	(324)
Travel and other charges	20,700	22,210	24,947	(2,737)
Intergovernmental reimbursements:				
Reimbursements Criminal Court expenses	-	-	-	-
Reimbursements Criminal Court reporter	-	-	-	-
Capital outlay	-	8,424	8,424	-
Total Expenditures	<u>131,080</u>	<u>147,988</u>	<u>148,044</u>	<u>(56)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	1,800	(10,627)	(10,682)	(55)
OTHER FINANCING SOURCES (USES)	-	-	-	
NET CHANGES IN FUND BALANCES	<u>1,800</u>	<u>(10,627)</u>	<u>(10,682)</u>	<u>(55)</u>
FUND BALANCES BEGINNING OF YEAR	321,073	317,150	317,150	-
FUND BALANCES END OF YEAR	<u>\$ 322,873</u>	<u>\$ 306,523</u>	<u>\$ 306,468</u>	<u>\$ (55)</u>

See accountant's report and accompanying note to budgetary comparison schedule.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
GOVERNMENTAL FUND - INDIGENT TRANSCRIPT FUND
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2018

Schedule 2

	Budgeted Amounts		Actual Amounts (Non-GAAP Budgetary Basis)	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ 12,000	\$ 9,800	\$ 9,945	\$ 145
Intergovernmental:				
State -FINS Program				-
Police Jury-reimbursements	43,000			-
Interest Earned	5	6	6	-
Miscellaneous		-		-
Total Revenues	<u>55,005</u>	<u>9,806</u>	<u>9,951</u>	<u>145</u>
EXPENDITURES				
Personal services and related benefits	-	-	-	-
Operating services:				
Transcription services	48,250	1,580	1,580	-
Other			1,747	(1,747)
Materials and supplies	3,500	1,748	-	1,748
Travel and other charges	2,300	-	-	-
Intergovernmental reimbursements:				
Reimbursements Criminal Court expenses	-	-	-	-
Reimbursements Criminal Court reporter salary	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>54,050</u>	<u>3,328</u>	<u>3,327</u>	<u>1</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	955	6,478	6,624	146
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	<u>955</u>	<u>6,478</u>	<u>6,624</u>	<u>146</u>
FUND BALANCES BEGINNING OF YEAR	2,608	1,638	1,638	-
FUND BALANCES END OF YEAR	<u>\$ 3,563</u>	<u>\$ 8,116</u>	<u>\$ 8,262</u>	<u>\$ 146</u>

See accountant's report and accompanying note to budgetary comparison schedule..

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
GOVERNMENTAL FUND - SUPPORT ENFORCEMENT FUND
Budgetary Comparison Schedule (Non-GAAP Budgetary Basis)
For the Year Ended December 31, 2018

Schedule 3

	Budgeted Amounts		Actual Amounts (Non-GAAP Budgetary Basis)	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Fees	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
LA Supreme Court reimbursements	38,500	43,338	43,338	-
State -FINS Program	-	-	-	-
Police Jury-reimbursements	-	-	-	-
Interest Earned	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>38,500</u>	<u>43,338</u>	<u>43,338</u>	<u>-</u>
EXPENDITURES				
Personal services and related benefits	2,200	26,250	-	26,250
Operating services:				
Transcription services	30,300	-	-	-
Other	-	-	29,338	(29,338)
Materials and supplies	-	3,080	-	3,080
Travel and other charges	13	950	948	2
Intergovernmental reimbursements:				
Reimbursements Criminal Court expenses	-	-	-	-
Reimbursements Criminal Court reporter salary	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>32,513</u>	<u>30,280</u>	<u>30,286</u>	<u>(6)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	5,987	13,058	13,052	(6)
OTHER FINANCING SOURCES (USES)	-	-	-	-
NET CHANGES IN FUND BALANCES	<u>5,987</u>	<u>13,058</u>	<u>13,052</u>	<u>(6)</u>
FUND BALANCES BEGINNING OF YEAR	22,417	25,284	25,284	-
FUND BALANCES END OF YEAR	<u>\$ 28,404</u>	<u>\$ 38,342</u>	<u>\$ 38,336</u>	<u>\$ (6)</u>

See accountant's report and accompanying note to budgetary comparison schedule..

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Notes to Budgetary Comparison Schedule
For the Year Ended December 31, 2018

A. BUDGETARY PRACTICES

General Budget Practices The District Court Expense Fund follows the following procedures in establishing budgetary data reported in the accompanying budgetary comparison schedule:

Pursuant to the Louisiana Government Budget Act (LSA-RS 39:1301-1314), the District Court Expense Fund is required to adopt an annual budget no later than fifteen days prior to the beginning of each fiscal year.

Each year prior to December 15th, the 31st District Court Expense Fund develops a proposed annual budget for the general fund. The budget includes proposed expenditures and the means of financing them. The proposed budget is advertised as available for public inspection at least 10 days prior to final adoption simultaneously with a notice of the date of public hearing, if legally required. The public hearing, if legally required, is conducted during an open meeting in order to obtain public input. The budget is subsequently adopted by the Judge.

General fund appropriations (unexpended budget balances) lapse at end of fiscal year.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the object level. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. All budget revisions are approved by the Judge.

Budget Basis of Accounting The governmental fund budgets are prepared on the modified cash basis of accounting. Legally, the Judge cannot budget total expenditures and other financing uses which would exceed total budgeted revenues and other financing sources including beginning fund balance. State statutes require the Judge to amend the budget to prevent overall projected revenues, expenditures, or beginning fund balance from causing an adverse budget variance of five percent or more in an individual fund. The Judge approves budgets at the object level and management is allowed to transfer amounts between line items within an object.

The following reconciles the amount shown as excess of receipts over disbursements on the non-GAAP budget Basis (pages 21, 22, and 23), with the amount shown on the GAAP basis (page 10):

	Judicial Expense	Indigent Transcript	Support Enforcement
Excess(Deficiency) of revenues and other sources over Expenditures and other uses (Non-GAAP Budgetary Basis) page 21, 22 and 23	\$ (10,682)	\$ 6,624	\$ 13,052
Add:			
Current year receivable	7,302	-	9,293
Prior year payables	-	-	-
Less:			
Prior year receivables	(-)	(-)	-
Current year payables	(4,476)	(1,650)	(1,650)
Excess (Deficiency) or revenues and other sources over expenditures and other uses (GAAP Basis) page 10	<u>\$ (7,856)</u>	<u>\$ 4,974</u>	<u>\$ 20,695</u>

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Notes to Budgetary Comparison Schedule

For the Year Ended December 31, 2018

The reconciliation of amounts reported on page 21, 22 and 23 as fund balance at end of year to amounts reported as fund balance on page 10 is as follows:

	Judicial Expense	Indigent Transcript	Support Enforcement
Fund balance at end of year (Non-GAAP Budgetary Basis) page 21, 22 and 23	\$ 306,468	\$ 8,262	\$38,336
Revenue accruals	7,302	-	9,294
Expenditure accruals	(4,476)	(1,650)	(1,650)
Fund Balance (GAAP Basis) page 10	<u>\$ 309,294</u>	<u>\$6,612</u>	<u>\$45,979</u>

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL MAJOR FUNDS

The following budgeted major funds had actual expenditures over budgeted expenditures for the fiscal year:

<u>Fund</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
None			

Reason for unfavorable variance: N/A.

OTHER SUPPLEMENTARY INFORMATION

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS
Schedule of Compensation, Benefits and Other Payments to Agency Head
or Chief Executive Officer
For the Year Ended December 31, 2018

Schedule 7

Agency Head Name: Honorable Steve Gunnell

Per diem	\$	2,532
Reimbursements		1,707
Registration fees		3,780
Conference travel		5,564
Dues		585
Judge's professional liability insurance		2,616
Cell phone		2,436
	\$	<u>19,220</u>

See accountant's report.

OTHER REPORTS

Mike B. Gillespie
Certified Public Accountant
A Professional Accounting Corporation

Mike B. Gillespie, CPA, CGMA

Eric C. Gillespie, CPA

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Fax: (337) 824-7774

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Steve Gunnell
Thirty-First Judicial District Court
Judicial Expense Funds
Jennings, Louisiana

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Thirty-First Judicial District Court Judicial Expense Funds (District Court Expense Fund) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about District Court Expense Fund's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 2018, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Management of the District Court Expense Fund is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding \$30,000, and public works exceeding \$154,450. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1775 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

Findings: There were no expenditures for materials and supplies which exceeded \$30,000. There were no expenditures for public works exceeding \$154,450.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a listing of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Findings: Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Findings: Management provided us with the required list.

4. Report whether any of those employees included in the listing obtained from management in agreed-upon procedures (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

Findings: None of the employees included on the list of employees provided by management appeared on the list provided by management in agreed-upon procedure (2).

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Findings: Management provided us with the required list. None of the employees or employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Findings: Management provided us a copy of the 2018 original budget and final amended budget for the Judicial Expense Fund, Indigent Transcript Fund, and the Support Enforcement Fund.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book and/or office records, and report whether there are any exceptions.

Findings: Traced budget adoption to advertisement in legal journal. The court advertised that the budget was available for inspection 15 days before the beginning of the year.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceed budgeted amounts by 5% or more.

Findings: No findings.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select 6 disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

- a) Report whether the six disbursements agree to the amount and the payee in the supporting documentaion;

Findings: I examined supporting documentation for each of the six selected disbursements and concluded that each payment was for the proper amount and made to the correct payee.

- b) Report whether the six disbursements were coded to the correct fund and general ledger account.

Findings: All six transactions selected appeared to be properly coded to the correct fund and general ledger account.

- c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Findings: Inspection of documentation supporting each of the six selected disbursements indicated approvals from the District Judge.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Findings: The Judge is an independently elected official and as such does not hold regularly scheduled open meetings.

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

Findings: I inspected copies of all deposits slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

Findings: Not applicable. There are no payroll disbursements paid out of the Thirty-first District Court Judicial Expense Funds. All payroll disbursements for Thirty-First Judicial District Court staff employees are paid from the criminal court fund (through the Jefferson Davis Police Jury).

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

Findings: The Thirty-First Judicial District Court report was due on June 30, 2019 and was submitted on June 30, 2019.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Finding: N/A. Management represented that it was not on the noncompliance list during the fiscal year.

Prior Comments and Recommendations

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Findings: The prior report dated June 21, 2018, included no unresolved matters.

This agree-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. I was not engaged to, and did not; conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on management's compliance with the foregoing matters. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This purpose of this report is intended solely to describe the scope of testing performed on the Thirty-First Judicial District Court's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana

May 29, 2019

Thirty-First Judicial District Court Expense Fund

LOUISIANA ATTESTATION QUESTIONNAIRE (For Attestation Engagements of Governmental Agencies)

12/27/18 (Date Transmitted)

Mike B. Gillespie, CPA, APAC
414 Nezpique Street
Jennings, LA 70546

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2018 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [] No []

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [] No []

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [] No []

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [] No []

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law)

Yes [] No []

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [] No []

Thirty-First Judicial District Court Expense Fund

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.
Yes [] No []

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.
Yes [] No []

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.
Yes [] No []

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No []

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes [] No []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes [] No []

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes [] No []

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes [] No []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge.



Judge 12-27-18 Date

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Jennings, Louisiana

MANAGEMENTS SCHEDULE OF PRIOR YEAR FINDINGS

For the Year Ended December 31, 2018

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE
FINANCIAL STATEMENTS**

No findings reported.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Jennings, Louisiana

SCHEDULE OF CURRENT YEAR FINDINGS AND RESPONSES

For the Year Ended December 31, 2018

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

THIRTY-FIRST JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUNDS

Jennings, Louisiana

MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS

For the Year Ended December 31, 2018

SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FINANCIAL STATEMENTS

No findings reported.

SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT