

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 COMBINING SCHEDULES OF GENERAL FIXED ASSETS ACCOUNT GROUP  
 DECEMBER 31, 1996 AND 1995

SCHEDULE 3

	DECEMBER 31, 1996			DECEMBER 31, 1995		
	General Fixed Assets Account Group	Division B	Division C	General Fixed Assets Account Group	Division B	Division C
	Total (Memorandum Only)			Total (Memorandum Only)		
Property and Equipment	\$8,834	\$7,741	\$5,769	\$8,834	\$7,741	\$7,804
Furniture & Fixtures	48,223	24,359	24,635	46,409	15,675	20,576
Equipment	\$57,057	\$32,100	\$30,404	\$55,243	\$23,416	\$28,380
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>
			\$119,561			\$107,039
<b>FUND EQUITY</b>			<b>=====</b>			<b>=====</b>
Investment in General Fixed Assets	\$57,057	\$32,100	\$30,404	\$55,243	\$23,416	\$28,380
<b>TOTAL EQUITY</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>	<b>=====</b>
			\$119,561			\$107,039

See Accountant's Audit Report.  
 The accompanying notes to the financial statements are an integral part of this statement.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 and 1995

In general, the funds may be used for any purpose or purposes connected with, incidental in or related to proper administration or function of the Fortieth Judicial District Court or the offices of the individual judges. For further information one should refer to Act 52, House Bill No. 39, Section 996:40 of the 1984 regular Louisiana Legislative session and Act 382, House Bill No. 2037, of section 996:41 of the 1990 Regular Louisiana Legislative session.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the board 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.

Under state law, the board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities are 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. Fixed Assets

Fixed Assets are recorded as expenditures at the time purchased, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on fixed assets. Fixed assets are valued at historical cost.

I. Total Columns on Statements

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

J. Comparative Data

Comparative totals by fund type for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1996 and 1995

**Note 2. Cash and Cash Equivalents**

At December 31, 1996, the board has cash and cash equivalents (book 0balances) totaling \$160,677 as follows:

Demand deposits	\$ - 0 -
Interest-bearing demand deposits	160,677
	-----
Total	\$160,677
	=====

These deposits are stated at cost, which approximates market. 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 that is mutually acceptable to both parties. At December 31, 1996, the district has \$161,466 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$60,677 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 and 1995

**Note 3. Changes in Fixed Assets**

Division A

The following is a summary of the changes in the general fixed assets account group for the years ended December 31, 1996 and 1995.

	Balance 1/1/96	Additions	Deductions	Balance 12/31/96
	-----	-----	-----	-----
Furniture & Fixtures	\$ 8,834	\$ - 0 -	\$ - 0 -	\$ 8,834
Equipment	46,409	5,029	3,215	48,223
	-----	-----	-----	-----
	\$55,243	\$ 5,029	\$ 3,215	\$57,057
	=====	=====	=====	=====

	Balance 1/1/95	Additions	Deductions	Balance 12/31/95
	-----	-----	-----	-----
Furniture & Fixtures	\$ 8,834	\$ -0-	\$ -0-	\$ 8,834
Equipment	38,384	8,025	-0-	46,409
	-----	-----	-----	-----
	\$47,218	\$8,025	\$ -0-	\$55,243
	=====	=====	=====	=====

Division B

The following is a summary of the changes in general fixed assets account group for the years ended December 31, 1996 and 1995.

	Balance 1/1/96	Additions	Deductions	Balance 12/31/96
	-----	-----	-----	-----
Furniture & Fixtures	\$ 7,741	\$ - 0 -	\$ - 0 -	\$ 7,741
Equipment	15,675	8,684	- 0 -	24,359
	-----	-----	-----	-----
	\$23,416	\$ 8,684	\$ - 0 -	\$ 32,100
	=====	=====	=====	=====

	Balance 1/1/95	Additions	Deductions	Balance 12/31/95
	-----	-----	-----	-----
Furniture & Fixtures	\$ 7,741	\$ -0-	\$ -0-	\$ 7,741
Equipment	9,353	6,322	-0-	15,675
	-----	-----	-----	-----
	\$17,094	\$ 6,322	\$ -0-	\$23,416
	=====	=====	=====	=====

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 and 1995

**Note 7. Leases**

Division A leases a copier under a three year operating lease. The lease is based on usage and expires January, 1999. The monthly rental is \$80.15.

Division C leases furniture under a monthly operating lease. The monthly rental is \$340.63.

**Note 8. Supplemental Information**

The Fortieth Judicial District Court has no board members and therefore no one was paid a per diem. The Fortieth Judicial District Judicial Expense Fund did not receive any federal financial assistance.



SCHEDULE 1

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND

ST. JOHN THE BAPTIST PARISH COUNCIL

COMBINING BALANCE SHEETS-SPECIAL REVENUE FUNDS

DECEMBER 31, 1996

DECEMBER 31, 1996

Governmental Fund Types-Special Revenue Funds

	Division A	Division B	Division C	Families in Need of Services Program	Juvenile Probation Fee	Total (Memorandum Only)
<b>ASSETS</b>						
Cash	\$65,971	\$19,826	\$64,585	\$8,110	\$2,185	\$160,677
Revenue Receivable-Criminal	1,345	1,345	1,345			4,035
Revenue Receivable-Civil	550	550	550			1,650
Revenue Receivable-Supreme Court	934	279				1,213
Revenue Receivable-Other						
<b>TOTAL ASSETS</b>	<b>\$68,800</b>	<b>\$22,000</b>	<b>\$66,480</b>	<b>\$8,110</b>	<b>\$2,185</b>	<b>\$167,575</b>

LIABILITIES AND FUND EQUITY

<b>LIABILITIES</b>						
Accounts Payable	\$2,486	\$779	\$604	\$2,175	\$0	\$6,044
<b>TOTAL LIABILITIES</b>	<b>2,486</b>	<b>779</b>	<b>604</b>	<b>2,175</b>	<b>0</b>	<b>6,044</b>
<b>FUND EQUITY</b>						
Fund Balance	66,314	21,221	65,876	5,935	2,185	161,531
Unreserved Undesignated						
<b>TOTAL EQUITY</b>	<b>66,314</b>	<b>21,221</b>	<b>65,876</b>	<b>5,935</b>	<b>2,185</b>	<b>161,531</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$68,800</b>	<b>\$22,000</b>	<b>\$66,480</b>	<b>\$8,110</b>	<b>\$2,185</b>	<b>\$167,575</b>

See Accountant's Audit Report.  
The accompanying notes to the financial statements are an integral part of this statement.

*Nolan H. Schexnayder*

*Certified Public Accountant*

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

To the Judges  
Fortieth Judicial District Court  
of the Parish of St. John the Baptist,  
State of Louisiana  
Edgard, Louisiana

I have audited the component unit financial statements of the Fortieth Judicial District Judicial Expense Fund, a component unit of the St. John the Baptist Parish Council, as of and for the years ended December 31, 1996 and 1995, and have issued my report thereon dated March 12, 1997.

I have conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Fortieth Judicial District Judicial Expense Fund is the responsibility of the Fortieth Judicial District Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the court's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the judges, management, and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.


  
Nolan H. Schexnayder

EXHIBIT B

March 12, 1997

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FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 and 1995

Revenues

Court costs are recorded in the month the fees are collected by the St. John Parish Clerk of Court for civil cases and the St. John Parish Sheriff's office for criminal cases. Bond forfeitures are recorded in the month the fees are collected by the District Attorney's office. Revenues receivables reflect amounts collected in December but not remitted until January of the following year. Interest income is recorded when earned.

All other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for principal and interest on general long-term liabilities which is recognized when due.

E. Budgets and Budgetary Accounting

Management formally adopted a budget during the year for the special revenue fund on a basis consistent with generally accepted accounting principles (GAAP).

F. Background

The Fortieth Judicial District Judicial Expense Fund was created by the State of Louisiana Act No. 52, House Bill No. 39 of the 1984 regular Legislative session. It authorized collection from every person filing any type of civil suit or proceeding and who is not otherwise exempted by law from the payment of court costs, a sum not to exceed fifteen dollars. In all criminal cases, there shall be collected an amount not to exceed seven dollars and fifty cents from every defendant who is convicted after a trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs or forfeitures imposed by law. Act 834, Section 571.11 of the 1993 Regular Legislative session authorizes all judgements of bond forfeitures resulting from the posting of a surety bond in a criminal proceeding in the State of Louisiana shall be collected by the district attorney. The district attorney shall distribute ten (10%) percent of all funds collected to the court fund of the parish where the bond was posted. The Fortieth Judicial District Court has three (3) divisions.



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

To the Judges  
Fortieth Judicial District Court  
of the Parish of St. John the Baptist,  
State of Louisiana  
Edgard, Louisiana

I have audited the component unit financial statements of the Fortieth Judicial District Judicial Expense Fund, a component unit of the St. John the Baptist Parish Council, as of and for the years ended December 31, 1996 and 1995, and have issued my report thereon dated March 12, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

EXHIBIT A

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 1996 and 1995

Division C

The following is a summary of the changes in general fixed assets account group for the years ended December 31, 1996 and 1995.

	Balance 1/1/96	Additions	Deductions	Balance 12/31/96
	-----	-----	-----	-----
Furniture & Fixtures	\$ 7,804	\$ - 0 -	\$ 2,035	\$ 5,769
Equipment	20,576	5,029	970	24,635
	-----	-----	-----	-----
	\$28,380	\$ 5,029	\$ 3,005	\$30,404
	=====	=====	=====	=====

	Balance 1/1/95	Additions	Deductions	Balance 12/31/95
	-----	-----	-----	-----
Furniture & Fixtures	\$ 7,804	\$ - 0 -	\$ - 0 -	\$ 7,804
Equipment	12,402	8,174	- 0 -	20,576
	-----	-----	-----	-----
	\$20,206	\$ 8,174	\$ -0-	\$28,380
	=====	=====	=====	=====

**Note 4. Revenues**

Thirty-three and one-third percent (33 1/3%) of total revenues are allocated to each division of the Fortieth Judicial District Court. Each judge is responsible for administering the funds for his or her division.

**Note 5 Act No. 52 of the 1984 regular Louisiana Legislative Session**

Prior to this Act, the Twenty-Ninth Judicial District included the two parishes of St. Charles and St. John the Baptist. Section 5 of this act split the Twenty-Ninth Judicial District and created the Fortieth Judicial District. Presently, the Twenty-Ninth Judicial District includes St. Charles Parish and the Fortieth Judicial District includes St. John the Baptist Parish.

**Note 6. Litigation and Claims**

There are no claims or litigation pending against the court at December 31, 1996.

SCHEDULE 2  
(Continued)

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995

DECEMBER 31, 1995

	Governmental Fund Types-Special Revenue Funds				Total (Memorandum Only)
	Division A	Division B	Division C	Family in Need of Services Program	
Capital Outlay- Equipment Furniture	8,025	6,322	8,174		22,521
TOTAL EXPENDITURES	36,387	39,867	43,349	17,250	136,853
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,268)	(\$5,554)	(\$8,287)	\$9,000	(\$5,354)
OTHER FINANCING SOURCES (USES) Operating transfers in Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(\$1,268)	(\$5,554)	(\$8,287)	\$9,000	(\$5,354)
FUND BALANCE, January 1	66,238	31,764	63,099	0	161,101
FUND BALANCE, December 31	\$64,970	\$26,210	\$54,812	\$9,000	\$155,747

See Accountant's Audit Report.  
The accompanying notes to the financial statements are an integral part of this statement.  
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SCHEDULE 2  
(Continued)

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES

IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1995

DECEMBER 31, 1995

Governmental Fund Types-Special Revenue Funds

	Division A	Division B	Division C	Family in Need of Services Program	Juvenile Probation Fee	Total (Memorandum Only)
<b>REVENUES:</b>						
Criminal	\$18,672	\$18,672	\$18,672			\$56,016
Civil	6,985	6,985	6,985			20,955
Supreme Court Reimbursements	8,077	7,670	7,931			23,678
FINS Grant				\$26,250		26,250
Juvenile Probation Fee	1,285	584	1,474		\$750	3,348
Interest	100	402			5	502
Miscellaneous						
<b>TOTAL REVENUES</b>	<b>35,119</b>	<b>34,313</b>	<b>35,062</b>	<b>26,250</b>	<b>755</b>	<b>131,499</b>
<b>EXPENDITURES:</b>						
Current-						
Conferences, Dues, and Courses	1,869	2,780	3,381	362		8,392
Supplemental Pay						
Clerical	2,582	600	5,510			8,692
Court Reporter	3,250	4,200	3,432			10,882
Law Clerk	741	603	201			1,545
Probation Officer	3,250	2,494	4,095			9,839
Library	3,076	5,008	3,157			11,241
Miscellaneous	1,775					1,775
Jury & Court Lunches		1,425				1,425
Office Supplies	3,504	8,061	4,113	26		15,704
Professional Fees	1,600	1,200	1,325			4,125
Repairs & Maintenance	364	141	1,118	13		1,636
Supplies			811			811
Telephone	1,341	1,026	868			3,235
Travel	4,326	4,148	6,481	1,349		16,304
Advertising & Public Relations		754				754
Storage		421				421
Juvenile Services		684	683			2,051
Salary Reimbursement	684			14,985		14,985
Meetings				515		515

See Accountant's Audit Report.  
The accompanying notes to the financial statements are an integral part of this statement.



SCHEDULE 2  
(Continued)

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1996

DECEMBER 31, 1996

	Governmental Fund Types-Special Revenue Funds				Total (Memorandum Only)
	Division A	Division B	Division C	Family in Need of Services Program	
Capital Outlay- Equipment Furniture	5,029	8,684	5,029		18,742
TOTAL EXPENDITURES	37,550	46,337	23,906	28,233	136,026
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,344	(\$4,989)	\$11,064	(\$3,065)	\$1,430
OTHER FINANCING SOURCES (USES) Operating transfers in Operating transfers out	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	\$1,344	(\$4,989)	\$11,064	(\$3,065)	\$1,430
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	64,970	26,210	54,812	9,000	155,747
FUND BALANCE, January 1	\$66,314	\$21,221	\$65,876	\$5,935	\$161,531
FUND BALANCE, December 31					

See Accountant's Audit Report.  
The accompanying notes to the financial statements are an integral part of this statement.  
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SCHEDULE 2

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1996

DECEMBER 31, 1996

Governmental Fund Types-Special Revenue Funds

	Division A	Division B	Division C	Family in Need of Services Program	Juvenile Probation Fee	Total (Memorandum Only)
REVENUES:						
Criminal	\$22,781	\$22,781	\$22,781			\$68,343
Civil	7,948	7,948	7,948			23,844
Supreme Court Reimbursements	7,204	10,260	3,344	\$25,000		20,808
FINS Grant					\$1,400	25,000
Juvenile Probation Fee	961	349	897	168	\$1,400	1,400
Interest		10			30	2,405
Miscellaneous						10
TOTAL REVENUES	38,894	41,348	34,970	25,168	1,430	141,810

EXPENDITURES:

Current-	2,102	4,165	598	365		7,230
Conferences, Dues, and Courses						8,771
Supplemental Pay						8,780
Clerical	3,625	3,748	1,398			1,485
Court Reporter	3,250	4,375	1,155			9,849
Law Clerk	1,204	281				11,737
Probation Officer	3,375	2,500	3,974			1,598
Library	3,981	5,108	2,648			850
Miscellaneous	994		604			12,278
Jury & Court Lunches		850				7,500
Office Supplies	5,178	5,794	1,306			298
Professional Fees	2,500	2,500	2,500			10
Repairs & Maintenance	235		63			2,519
Supplies				10		12,286
Telephone	1,020	1,163	336			946
Travel	4,135	5,810	905	1,436		413
Advertising & Public Relations		946				26,099
Storage		413				323
Salary Reimbursement				26,099		4,312
Meetings				323		
Lease	922		3,390			

See Accountant's Audit Report.  
 The accompanying notes to the financial statements are an integral part of this statement.  
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FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 COMBINING BALANCE SHEETS-SPECIAL REVENUE FUNDS  
 FOR THE YEARS ENDED DECEMBER 31, 1995

SCHEDULE 1  
 (Continued)

DECEMBER 31, 1995

Governmental Fund Types-Special Revenue Funds

	Division A	Division B	Division C	Family in Need of Services Program	Juvenile Probation Fee	Total (Memorandum Only)
Cash	\$62,917	\$24,766	\$55,117	\$13,372	\$755	\$156,927
Revenue Receivable-Criminal	1,672	1,672	1,672			5,016
Revenue Receivable-Civil	595	595	595			1,785
Revenue Receivable-Supreme Court	400	524	439			1,363
Revenue Receivable-Other			400			400
<b>TOTAL ASSETS</b>	<b>\$65,584</b>	<b>\$27,557</b>	<b>\$58,223</b>	<b>\$13,372</b>	<b>\$755</b>	<b>\$165,491</b>

LIABILITIES AND FUND EQUITY

LIABILITIES						
Accounts Payable	\$614	\$1,347	\$3,411	\$4,372	\$0	\$9,744
<b>TOTAL LIABILITIES</b>	<b>614</b>	<b>1,347</b>	<b>3,411</b>	<b>4,372</b>	<b>0</b>	<b>9,744</b>
FUND EQUITY						
Fund Balance						
Unreserved	64,970	26,210	54,812	9,000	755	155,747
Undesignated	64,970	26,210	54,812	9,000	755	155,747
<b>TOTAL EQUITY</b>	<b>\$65,584</b>	<b>\$27,557</b>	<b>\$58,223</b>	<b>\$13,372</b>	<b>\$755</b>	<b>\$165,491</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$65,584</b>	<b>\$27,557</b>	<b>\$58,223</b>	<b>\$13,372</b>	<b>\$755</b>	<b>\$165,491</b>


See Accountant's Audit Report.  
 The accompanying notes to the financial statements are an integral part of this statement.  
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In planning and performing my audit of the financial statements of the Fortieth Judicial District Judicial Expense Fund, for the years ended December 31, 1996, and 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

However, I noted certain matters involving the internal control structure and its operation that I have reported to the judges of the Fortieth Judicial District Court, in a separate letter dated March 12, 1997.

This report is intended for the information of the judges, management, and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

  
Nolan H. Schexnayder

March 12, 1997

EXHIBIT A

123196-E



*Nolan H. Schexnayder*

*Certified Public Accountant*

*330 Belle Terre, Suite 201*

*La Place, Louisiana 70068*

*Telephone (504) 652-2877*

*Fax (504) 652-9155*

INDEPENDENT AUDITOR'S REPORT

To the Judges  
Fortieth Judicial District Court  
Edgard, Louisiana

I have audited the accompanying financial statements of the Fortieth Judicial District Judicial Expense Fund, a component unit of the St. John the Baptist Parish Council, as of and for the years ended December 31, 1996 and 1995, as listed in the table of contents. These financial statements are the responsibility of the judges of the Fortieth Judicial District Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Fortieth Judicial District Judicial Expense Fund, as of December 31, 1996 and 1995, and the results of operations for the years then ended in conformity with generally accepted accounting principles.

My audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining and individual fund and account group financial statements, listed in the table of content, are presented for purposes of additional analysis and are not a required part of the financial statements of the Fortieth Judicial District Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
EDGARD, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
SPECIAL REVENUE FUNDS

As of and for the Years Ended December 31, 1996 & 1995

Division A

Division A accounts for the operations of Division A. This fund receives its revenues from criminal and civil court cases.

Division B

Division B accounts for the operations of Division B. This fund receives its revenues from criminal and civil court cases.

Division C

Division C accounts for the operations of Division C. This fund receives its revenues from criminal and civil court cases.

FINS Program

The FINS Program accounts for the operations of the families in needs of services program. Funding is provided primarily by a state grant,

Juvenile Probation Fee Fund

The Junevile Probation Fee Fund accounts for the operations of a Junevile probation and parole program. The fund receives its revenues from juvenile court cases.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 and 1995

Because the court is fiscally dependent on the council, the Fortieth Judicial District Judicial Expense Fund was determined to be a component unit of the St. John the Baptist Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the expense fund and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the fund because they do not directly affect net expendable available financial resources.

Funds of the court are classified as governmental funds. Governmental funds account for the court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the judicial expense fund include:

Special Revenue--the general operating fund of the court and accounts for all financial resources, except those required to be accounted for in other funds.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The Special Revenue Fund is 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 operating statement presents increases and decreases in net current assets.

The records of the Fortieth Judicial District Judicial Expense Fund are maintained on a cash basis of accounting. However, the Special Revenue Fund reported in the accompanying financial statements has been converted to a modified accrual basis of accounting utilizing the following practices in recording revenues and expenditures:

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 EDGARD, LOUISIANA

Component Unit Financial Statements  
 As of and for the Years Ended December 31, 1996 and 1995

C O N T E N T S

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*N. Schexnayder*  
Public Accountant

RECEIVED  
LEGISLATIVE AUDITOR  
97 MAY -5 AM 9:23

330 Belle Terre, Suite 201  
La Place, Louisiana 70068  
Telephone (504) 652-2877  
Fax (504) 652-9155

May 1, 1997

Fortieth Judicial District Court  
P. O. Box 357  
Edgard, La 70049  
Attn: Chief Judge Becnel

Dear Judge Becnel:

I am pleased to report that our audit of the three divisions did not find any significant problems. Generally speaking, the records are well maintained and accurate. Whenever an organization is audited, it is customary to make administrative suggestions to improve the operating efficiency of the organization. Listed below are my comments:

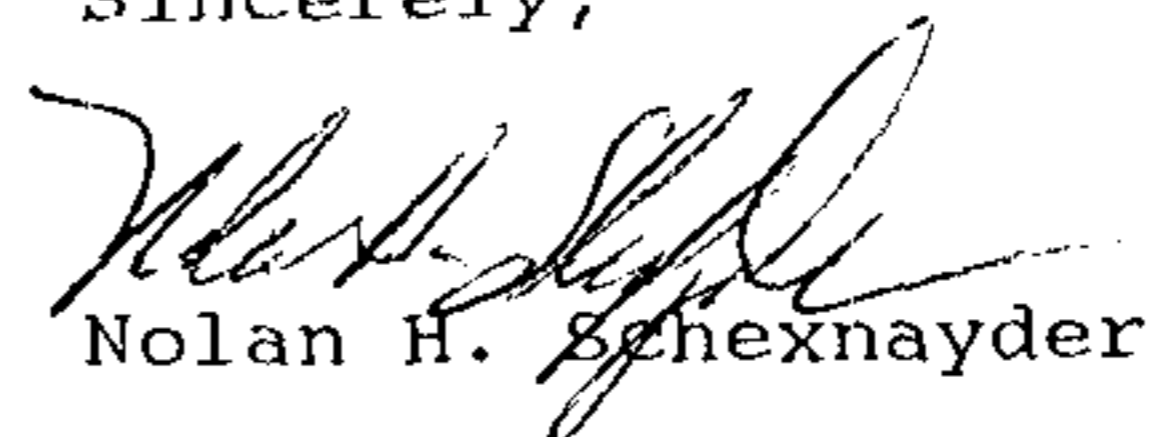
1) One person should be handling the bookkeeping activities for the entire district. This should improve the consistency of reporting by division.

2) Each division should obtain a copy of the Laws Affecting Louisiana Government from the Legislative Auditor's Office.

3) Prior audit suggestions have been complied with.

If you have any questions, please call me at my office.

Sincerely,

  
Nolan H. Schexnayder

Receipt Acknowledged  
Legislative Auditor

By 

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FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
EDGARD, LOUISIANA

FINANCIAL STATEMENTS

DECEMBER 31, 1996 and 1995

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

**MAY 07 1997**

Release Date \_\_\_\_\_

Release Date \_\_\_\_\_

STATEMENT A

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 COMBINED BALANCE SHEETS  
 DECEMBER 31, 1996 AND 1995

	DECEMBER 31, 1996		DECEMBER 31, 1995	
	Governmental Fund Type	Account Group	Governmental Fund Type	Account Group
	Special Revenue Fund	General Fixed Assets	Special Revenue Fund	General Fixed Assets
		Total (Memorandum Only)		Total (Memorandum Only)
<b>ASSETS</b>				
Cash	\$160,677	\$160,677	\$156,927	\$156,927
Revenue Receivable - Criminal	4,035	4,035	5,016	5,016
Revenue Receivable - Civil	1,650	1,650	1,785	1,785
Revenue Receivable - Supreme Court	1,213	1,213	1,363	1,363
Revenue Receivable - Other			400	400
Property and Equipment (Note 2)		22,344		24,379
Furniture & Fixtures		97,217		82,660
Equipment				
<b>TOTAL ASSETS</b>	<b>\$167,575</b>	<b>\$119,561</b>	<b>\$165,491</b>	<b>\$107,039</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts Payable	\$6,044	\$6,044	\$9,744	\$9,744
<b>TOTAL LIABILITIES</b>	<b>6,044</b>	<b>6,044</b>	<b>9,744</b>	<b>9,744</b>
<b>FUND EQUITY</b>				
Investment in General Fixed Assets		\$119,561		\$107,039
Fund Balance				
Unreserved	161,531	161,531	155,747	155,747
Undesignated				
<b>TOTAL EQUITY</b>	<b>161,531</b>	<b>119,561</b>	<b>155,747</b>	<b>107,039</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$167,575</b>	<b>\$119,561</b>	<b>\$165,491</b>	<b>\$107,039</b>

See Accountant's Audit Report.  
 The accompanying notes to the financial statements are an integral part of this statement.  
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STATEMENT B

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 GOVERNMENTAL FUNDS  
 COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

	DECEMBER 31, 1996		DECEMBER 31, 1995	
	Governmental Fund Type	Special Revenue Fund	Governmental Fund Type	Special Revenue Fund
		Total (Memorandum Only)		Total (Memorandum Only)
<b>REVENUES:</b>				
Criminal	\$68,343	\$68,343	\$56,016	\$56,016
Civil	23,844	23,844	20,955	20,955
Supreme Court Reimbursements	20,808	20,808	23,678	23,678
FINS Grant	25,000	25,000	26,250	26,250
Juvenile Probation Fee	1,400	1,400	750	750
Interest	2,405	2,405	3,348	3,348
Miscellaneous	10	10	502	502
<b>TOTAL REVENUES</b>	<b>141,810</b>	<b>141,810</b>	<b>131,499</b>	<b>131,499</b>
<b>EXPENDITURES:</b>				
Current-	7,230	7,230	8,392	8,392
Conferences, Dues, and Courses			8,692	8,692
Supplemental Pay	8,771	8,771	10,882	10,882
Clerical	8,780	8,780	1,545	1,545
Court Reporter	1,485	1,485	9,839	9,839
Law Clerk	9,849	9,849	11,241	11,241
Probation Officer	11,737	11,737	1,775	1,775
Library	1,598	1,598	1,425	1,425
Miscellaneous	850	850	15,704	15,704
Jury & Court Lunches	12,278	12,278	4,125	4,125
Office Supplies	7,500	7,500	1,636	1,636
Professional Fees	298	298	811	811
Repairs & Maintenance	10	10	3,235	3,235
Supplies	2,519	2,519	16,304	16,304
Telephone	12,286	12,286	754	754
Travel	946	946	421	421
Advertising & Public Relations	413	413	2,051	2,051
Storage			14,985	14,985
Juvenile Services	26,099	26,099	515	515
Salary Reimbursement	323	323		
Meetings	4,312	4,312		
Lease				

See Accountant's Audit Report.  
 The accompanying notes to the financial statements are an integral part of this statement.  
 123196-3



STATEMENT B  
(Continued)

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL

GOVERNMENTAL FUNDS  
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

	DECEMBER 31, 1996		DECEMBER 31, 1995	
	Governmental Fund Type	Total Memorandum Only)	Governmental Fund Type	Total Memorandum Only)
Capital Outlay- Equipment Furniture	18,742	18,742	22,521	22,521
TOTAL EXPENDITURES	136,026	136,026	136,853	136,853
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$5,784	\$5,784	(\$5,354)	(\$5,354)
OTHER FINANCING SOURCES (USES) Operating transfer in Operating transfer out			0	0
TOTAL OTHER FINANCING SOURCES (USES)				
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	\$5,784	\$5,784	(\$5,354)	(\$5,354)
FUND BALANCE, January 1	155,747	155,747	161,101	161,101
FUND BALANCE, December 31	\$161,531	\$161,531	\$155,747	\$155,747

See Accountant's Audit Report.  
The accompanying notes to the financial statements are an integral part of this statement.

STATEMENT C

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
 COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE-BUDGET (GAAP BASIS) IN ACTUAL  
 FOR THE YEARS ENDED DECEMBER 31, 1996 AND 1995

	DECEMBER 31, 1996			DECEMBER 31, 1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
Criminal	\$66,000	\$68,343	\$2,343	\$54,500	\$56,016	\$1,516
Civil	23,500	23,844	344	20,900	20,955	55
Supreme Court Reimbursements	20,000	20,808	808	23,150	23,678	528
FINS Grant	25,000	25,000		26,000	26,250	250
Juvenile Probation Fee	1,400	1,400		750	750	
Interest	2,405	2,405		550	3,348	2,798
Miscellaneous	10	10		400	502	102
<b>TOTAL REVENUES</b>	<b>134,500</b>	<b>141,810</b>	<b>7,310</b>	<b>125,500</b>	<b>131,499</b>	<b>5,999</b>
<b>EXPENDITURES:</b>						
Current-	7,700	7,230	470	9,300	8,392	908
Conferences, Dues, and Courses						
Contract Labor	9,300	8,771	529	9,650	8,692	958
Clerical	9,500	8,780	720	11,750	10,882	868
Court Reporter	1,900	1,485	415	2,125	1,545	580
Law Clerk	10,000	9,849	151	10,500	9,839	661
Probation Officer	12,000	11,737	263	13,050	11,241	1,809
Library	2,000	1,598	402	2,000	1,775	225
Miscellaneous	1,000	850	150	1,450	1,425	25
Jury & Court Lunches	13,000	12,278	722	16,600	15,704	896
Office Supplies	8,000	7,500	500	4,750	4,125	625
Professional Fees	500	298	202	1,650	1,636	14
Repairs & Maintenance		10	(10)	1,000	811	189
Supplies	2,900	2,519	381	3,550	3,235	315
Telephone	12,300	12,286	14	17,700	16,304	1,396
Travel	800	946	(146)	800	754	46
Advertising & Public Relations	450	413	37	450	421	29
Storage			0	2,300	2,051	249
Juvenile Services	26,000	26,099	(99)	16,000	14,985	1,015
Salary Reimbursement		323	(323)	1,000	515	485
Meetings	5,000	4,312	688			
Lease						

See Accountant's Audit Report.  
 The accompanying notes to the financial statements are an integral part of this statement.  
 123196-6



FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1996 and 1995

**Note 1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying financial statements of the Fortieth Judicial District Judicial Expense Fund, a component unit of the St. John The Baptist Parish Council, 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 standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**B. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the St. John the Baptist Parish Council is the financial reporting entity for St. John the Baptist Parish. The financial reporting entity consists of (a) the primary government (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. John the Baptist Parish Council 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 council 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 council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organizations for which the reporting entity financial statement would be misleading if data of the organization is not included because of the nature or significance of the relationship.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
 ST. JOHN THE BAPTIST PARISH COUNCIL  
 EDGARD, LOUISIANA

Component Unit Financial Statements  
 As of and for the Years Ended December 31, 1996 and 1995

C O N T E N T S  
 (Continued)

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Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards			