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THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 1997

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

Release Date Oct 22 1997

971027-6-10115

THIRTEEN MONTH JUDICIAL CONTRACT COURT GENERAL FUND
 OPERATIONS, VOUCHERS
 JUNE 30, 1982

TABLE OF CONTENTS

	EXHIBIT	SCHEDULE	PAGE
GENERAL FUNDING FINANCIAL STATEMENTS	-	-	1
INDEPENDENT AUDITORS' REPORT	-	-	2
COMBINED STATEMENTS - OVERVIEW	-	-	3
Combined Balance Sheet - All Fund Types and Account Groups	A	-	4
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual - All Governmental Fund Types	B	-	4
NOTES TO FINANCIAL STATEMENTS	-	-	7
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT-AUDITING STANDARDS	-	-	35
SUPPLEMENTARY INFORMATION	-	-	36
Comparative Statements of Expenditures	-	2	37
Summary Schedule of Prior Audit Findings	-	2	38
Corrective Action Plan for Certain Year Budget Vouchings	-	3	38

GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITOR'S REPORT

MEMORABLE Lewis Egan, Judge
Thirty-Ninth Judicial District Court of Louisiana
P. O. Box 481
Coushatta, Louisiana 71033

We have audited the accompanying general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund, Coushatta, Louisiana as of and for the year ended June 30, 1987, as listed in the table of contents. These financial statements are the responsibility of the Thirty-Ninth Judicial District Court Expense Fund's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Ninth Judicial District Court Expense Fund, Coushatta, Louisiana as of June 30, 1987, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 13, 1987, on our consideration of the Thirty-Ninth Judicial District Court Expense Fund's internal control over financial reporting and our limits of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund, Coushatta, Louisiana, taken as a whole. The financial information listed as "Memorable" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Hines, Jackson & Hines
Monroe, Louisiana
September 22, 1987

COMBINED STATEMENTS - OVERVIEW

THIRTY-NINTH JUDICIAL DISTRICT COURT EXCESS FUND
 COCAHATA, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT CATEGORIES
 JUNE 30, 1987

	Governmental Fund Types
ASSETS	General Fund
Cash	\$ 28,282
Due from other governments	6,352
Prepaid expenses	84
Furniture and equipment	_____ 2
TOTAL ASSETS	\$ 34,718
LIABILITIES AND FUND EQUITY	
LIABILITIES	
Accounts payable	\$ 322
Payroll and withheld income taxes payable	715
Vendor contributions payable	_____ 2
TOTAL LIABILITIES	1,039
FUND EQUITY	
Investment in general fixed assets	4
Fund balance - unassigned - undesignated	_____ 33,675
Total Fund Equity	_____ 33,679
TOTAL LIABILITIES AND FUND EQUITY	\$ 34,718

The notes to the financial statements are an integral part of this statement.

Account Group		Totals	
General Fixed Assets		Motor Vehicle Expi.	
		1997	1998
1	\$	\$ 20,258	\$ 13,337
	\$	4,882	5,928
	\$	44	0
	<u>13,485</u>	<u>12,885</u>	<u>12,465</u>
2	<u>13,485</u>	<u>\$ 28,571</u>	<u>\$ 20,828</u>
3	0	\$ 323	\$ 1,778
	0	716	855
	<u>0</u>	<u>0</u>	<u>361</u>
	0	1,039	2,494
	<u>13,485</u>	<u>12,485</u>	<u>13,485</u>
	<u>0</u>	<u>18,532</u>	<u>18,321</u>
	<u>13,485</u>	<u>18,134</u>	<u>17,436</u>
2	<u>13,485</u>	<u>\$ 18,321</u>	<u>\$ 18,828</u>

THIRTY-SIXTH JUDICIAL DISTRICT COURT GENERAL FUND
 CHERRYVALE, MISSOURI
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGE IN FUND BALANCE - BUDGET, TRANSFER, AND ACTUAL
 ALL GOVERNMENTAL FUND TYPES
 FOR THE FISCAL YEAR ENDING JUNE 30, 1997

	Governmental Fund Types			
	General Fund		VARIANCE- FAVORABLE (NEGATIVE)	1996 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Paid Bond Income	\$ 0.000	\$ 0.000	\$ 0.00	\$ 0.000
Donor assets	20.000	22.000	0.00	20.000
Inter-governmental	60.000	66.784	6.78	66.758
TOTAL REVENUES	80.000	88.784	6.78	86.758
EXPENDITURES				
General governmental				
Personnel services	50.000	50.000	0.00	48,000
Police and Fire				
Benefits	5,000	5,400	400	5,000
Education and related				
costs	1,000	1,400	400	10,000
Materials and supplies	2,000	2,175	175	2,400
Other services	10,000	10,000	0.00	10,000
Capital outlay	0.000	0.000	0.00	0.000
TOTAL EXPENDITURES	78,000	79,000	1,000	77,200
EXCESS OF REVENUES OVER/ OTHER EXPENDITURES	2,000	9,784	7,784	9,558
FUND BALANCE, beginning of year		14,000		14,000
FUND BALANCE, end of year		23,784		23,558

The notes to the financial statements are an integral part of this statement.

**THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
BOURBONNE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1991**

The financial statements of the Thirty-Sixth Judicial District Court Expense Fund have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the Fund's Financial Report.

(C) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of certain significant accounting policies:

4. Financial reporting entity

The Thirty-Sixth Judicial District Court Expense Fund was created by an act of the Legislature of Louisiana during their 1988 regular session. The fund began operating in March 1988. The judge of the Thirty-Sixth Judicial District, who is an elected official, has control over the Fund and all disbursements made therefrom. The Thirty-Sixth Judicial District encompasses Red River Parish, Louisiana.

The accounting and reporting policies of the Thirty-Sixth Judicial District Court Expense Fund conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:117 and to the guidelines set forth in the Louisiana Municipal Audit and Accounting Guide, and to the Internal Audit Guide, Manual of State and Local Governmental Units.

As the governing authority of the parish, for reporting purposes, the Red River Parish Police Jury is the financial reporting entity for Red River Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 Red River Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criterion includes:

3. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

**THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
COVINGTON, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
JUNE 30, 1992**

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Thirty-Sixth Judicial District Court Expense Fund is not financially dependent on the police jury and does not impose specific financial burdens on the police jury. For these reasons the court expense fund was determined not to be a component unit of the local police jury.

For financial reporting purposes the Thirty-Sixth Judicial District Court Expense Fund operates autonomously and independently from the state of Louisiana. The judge of the Thirty-Sixth Judicial District, who has control over the Fund, is an elected official. The Fund has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Fund. Therefore, the Thirty-Sixth Judicial District Court Expense Fund reports as an independent reporting entity.

The accompanying financial statements present information only on the funds maintained by the Thirty-Sixth Judicial District Court Expense Fund.

B. Fund accounting

The accounts of the Thirty-Sixth Judicial District Court Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accountancy entity. The operations of each fund (the general fund) are accounted for with a separate set of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in this individual fund based on the purpose for which they are to be spent and the means by which spending activities are controlled. The fund is grouped, in the financial statements in this report, into the generic fund type and one broad fund category as follows:

Governmental Fund

General Fund - The general fund is the general operating fund of the Thirty-Sixth Judicial District Court Expense Fund. It is used to account for all financial resources of the Thirty-Sixth Judicial District Court Expense Fund.

Account Groups

An **ACCOUNT** group is a financial reporting device designed to provide accountability for certain assets and liabilities not reported in the funds because they do not directly affect net expendable available financial resources.

**THIRTY-EIGHTH JUDICIAL DISTRICT COURT GENERAL FUND
MEMORANDA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS, CONTINUED
JUNE 22, 1987**

101 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for general fixed assets acquired for general purposes. The accounting and reporting treatment applied to the fixed assets associated with the fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Their reported fund balance last current annual is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and debt financing) used in net current assets. Accordingly, they are said to present a measure of sources and uses of "available spendable resources" during a period.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund type when purchased. No depreciation has been provided on general fixed assets. All of the Court's purchased general fixed assets are valued at historical cost. Any general fixed assets acquired through donation are valued at the estimated fair market value at the time of receipt.

Basis of accounting

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

All governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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 be used to pay liabilities of the current period.

Court costs and interest are not susceptible to accrual because generally they are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long term debt is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

Budgetary and budgetary accounting

In July 1988, the Louisiana Legislature amended and renumbered LRA - R.S. 38:2802(1),

THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
COMMENTS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1991

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

relative to the Louisiana local Government Budget Act, to include judicial expenses incurred in the definition of a political subdivision. The Court prepares budgets for the fiscal year on a basis consistent with generally accepted accounting principles. The adopted budget for the fiscal year ended June 30, 1991 is presented in the accompanying financial statements. Personal budgetary accounting is employed as a management device.

encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to ensure that portions of the appropriate appropriation, is not employed by the thirty-sixth Judicial District Court Expense Fund.

compensated absences

Full-time employees of the Fund earn ten days vacation leave and five days sick leave each year after completion of at least one year of employment. Leave cannot be accumulated from one calendar year to the next, therefore, no liability for compensated absences had been recorded in the accompanying financial statements.

Cash and cash equivalents

Consistent with GAOB Statement 7 "Reporting Cash Flows of Proprietary and Nonproprietary Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the Thirty-Sixth Judicial District Court Expense Fund defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - all short term highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificantly small risk of changes in value because of interest rates. Generally, only investments with a maturity date no longer than three months qualify under this definition.

Reserve fund

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

THIRTY-THIRD JUDICIAL DISTRICT COURT EXPENSE FUND
COCAHATA, LOUISIANA
STATE OF FINANCIAL STATEMENTS
JUNE 30, 1997

11) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

Comparative data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fund's financial position and operations. However, comparative disclosure of prior year totals by fund type data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total columns on combined statements - (continued)

Total columns on the general purpose financial statements are captioned "Other than GAAP" to indicate that they are presented only to facilitate financial analysis. Such a disclosure does not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Whether or not data comparable to a consolidation. Inter-fund eliminations have not been made in the preparation of this data.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect 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 and expenses during the reporting period. Actual results could differ from those estimates.

12) ELECTED OFFICIALS

The Thirty-Third Judicial District Court of Louisiana is a single parish judicial district with only one elected district judge presiding. The elected judge is also the chief executive officer of the Court and as such is responsible for the proper management of the Court's Judicial Expense Fund General Fund. During the year ended June 30, 1997, the judge was term limits whose term expires in December 2000. Under the provisions of Act 117 of S.B. 13/96, district judges are prohibited from paying themselves any form of compensation from their district judicial expense funds; however, they are entitled to reimbursement for reasonable travel expenses incurred in the performance of their official duties, including attendance at judicial education seminars. During the year ended June 30, 1997, Judge term was reimbursed \$9 for allowable travel expenses.

13) CASH AND CASH EQUIVALENTS

Under State law, the Thirty-Third Judicial District Court Expense Fund may deposit funds within a financial institution organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Fund may invest in United States bonds, treasury notes, certificates or time deposits of state banks.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
ASSETS - LOUISIANA
NOTE TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1997

(3) CASH AND CASH EQUIVALENTS - (Continued)

organized under Louisiana law and national banks having principal offices in Louisiana, or any other federally insured institutions.

At June 30, 1997, the Thirty-Ninth Judicial District Court Expense Fund had bank deposits totaling \$28,350. These deposits must be secured under state law by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The deposits of the Fund were fully secured by FDIC insurance at June 30, 1997.

(4) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Office Furniture & Equipment</u>
Balance, June 30, 1996	\$ 12,485
Additions	0
Deletions	<u>0</u>
Balance, June 30, 1997	\$ 12,485

(5) RETIREMENT COMMITMENTS

All employees of the Thirty-Ninth Judicial District Court are members of the Louisiana State Employees' Retirement System (LSERS), an agency of the State of Louisiana established under the provisions of Title 43, Chapter 10, of the Louisiana Revised Statutes of 1950. LSERS is a single employer public employee retirement system which is organized for the purpose of providing retirement and other benefits for employees of the State of Louisiana and its various departments and agencies and their beneficiaries. LSERS is administered and controlled by an eleven member Board of Trustees and is funded through member and employer contributions and investment earnings.

The age and years of creditable service required of a member to retire with full benefit are established by statute. These vary according to the member's employer and job classification. Benefits are available for regular retirement if the member has:

- Thirty (30) years or more service at any age
- Twenty-five (25) years or more service at age fifty-five (55)
- Ten (10) years or more service at age sixty (60)

**THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
LOUISIANA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS ACCRUIED
JUNE 30, 1997**

15) RETIREMENT COMMITMENTS - (Continued)

The basic annual retirement benefit for most members is equal to 2.5% of the average compensation for their thirty-six (36) highest consecutive earnings months multiplied by the number of years of creditable service plus 1200. Participants who become members of LARERS on or after July 3, 1994 are not eligible for the 1200 addition to the general retirement benefit formula.

Average compensation is defined as the member's average annual earned compensation for the period of 60 consecutive months of employment during which the member's total earned compensation was greatest. The maximum annual retirement benefit cannot be more than the lesser of 60% of average compensation, or for individuals joining the system after January 1, 1994, the specific dollar amount of actuarial determined monetary limits which vary depending upon the member's age at retirement.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing or calling the Louisiana State Employees' Retirement System (LSERS).

Funding for LARERS comes from payroll contributions by both employee and employer, in addition to earnings on investments. Member contribution rates are set by law. Employer contributions are deducted from salaries and remitted to the System by participants' employers. Plan members are required by state statute to contribute 7.5% of average compensation. Employer contributions for the year were 12.5%. The employees' contributions are deducted from the employees' salaries and are remitted monthly. The Thirty-Sixth Judicial District Court Expense Fund's contributions to the System for the year ended June 30, 1997, was \$1,821.

16) FUNDING IN NEED OF SERVICES

The Thirty-Sixth Judicial District Court received \$22,500 during the fiscal year ended June 30, 1997 for the administration of the Families in Need of Services Program, Title VII of the Louisiana Children's Code within the Thirty-Sixth Judicial District. The Court incurred expenses of \$22,500 during the fiscal year ended June 30, 1997 for the administration of this program.

17) INTER-GOVERNMENTAL TRANSACTIONS

As of June 30, 1997, the Sheriff of Red River Parish had collected but not remitted to the Fund court costs assessed under LSA-R.S. 22:284.26. Accordingly, these amounts have not been recognized as due from other governments and are included in the Fund's revenues for the year then ended.

During the year ended June 30, 1997, the Fund received \$18,781, from or on behalf of the Red River Parish Criminal Court's Fund a subsidy for the judge's secretary's salary and fringe benefits. This subsidy was paid under the general provisions of LSA-R.S. 18:121.

THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
BOURBONNE, LOUISIANA
FOURTH QUARTER FINANCIAL STATEMENTS CONTINUED
JUNE 30, 1997

00 LITIGATION

The Thirty-Sixth Judicial District Court Expense Fund had no outstanding deferred litigation pending at June 30, 1997.

00 DEBTS

The Thirty-Sixth Judicial District Court Expense Fund had no capital leases at June 30, 1997.

00 LONG-TERM DEBT

The Thirty-Sixth Judicial District Court had no outstanding long-term debt at June 30, 1997.

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CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 1188

MONTECASSINO, LOUISIANA 71457

MEMBER OF THE
FEDERATION OF ACCOUNTANTS
AND CPAs OF LOUISIANA

MEMBER FIRM OF THE
AICPA

MEMBER FIRM OF THE
AICPA
MEMBER FIRM OF THE
AICPA
MEMBER FIRM OF THE
AICPA

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

Honorable Louis Egan, Judge
Thirty-Ninth Judicial District Court Expense Fund
P.O. Box 481
MORNING, Louisiana 71413

We have audited the financial statements of the Thirty-Ninth Judicial District Court Expense Fund, Monroville, Louisiana, as of and for the year ended June 30, 1991, and we issued our report thereon dated September 12, 1991. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Accounting Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the Thirty-Ninth Judicial District Court Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and other requirements with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Accounting Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Thirty-Ninth Judicial District Court Expense Fund's internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting could not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters arising from the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

HINES, JACKSON & HINES
MONTECASSINO, Louisiana
September 22, 1991

SUPPLEMENTARY INFORMATION

THIRTY-FOURTH JUDICIAL DISTRICT COURT EXPENSE FUND
 ORANGE, LOUISIANA
 GENERAL FUND
 COMPARATIVE STATEMENTS OF EXPENDITURES
 FOR THE YEARS ENDED JUNE 30, 1991 AND 1990

	<u>1991</u>	<u>1990</u>
Salary and Related Benefits		
Contract services	\$ 3,380	\$ 4,715
Salaries	47,321	43,714
Louisiana State Employees		
Retirement	<u>5,421</u>	<u>5,418</u>
Total salary and related benefits	56,122	54,847
Education and Related Costs		
Travel	458	5,476
Seminars	<u>768</u>	<u>320</u>
Total education and related costs	1,226	10,802
Material and Supplies		
Supplies	2,495	2,495
Other Services and Charges		
Auto	0	838
Equipment Rental	507	781
Accounting and Auditing	2,878	0
Telephone	6,682	8,038
Subscriptions and dues	354	1,460
Other	<u>21</u>	<u>35</u>
TOTAL other services and charges	10,849	13,342
Capital Outlay	<u>0</u>	<u>875</u>
Total Expenditures	<u>\$ 78,006</u>	<u>\$ 79,829</u>

Other explanatory information
 presented for purposes of additional analysis.

THIRTY-EIGHTH JUDICIAL DISTRICT COURT EXPENSE FUND
 COLEBROOK, LOUISIANA
 EMPLOY SCHEDULE OF FUND ADMIT FINDINGS
 FOR THE YEAR ENDED JUNE 30, 1992

SCHEDULE 1

Ref. No.	Fiscal Year Finding Initially Reported	Description of Finding	Corrective Action Taken (Yes, No Partially)	Planned Corrective Action/ Partial Corrective Action Taken
----------	--	------------------------	---	--

None

Other supplementary information
 furnished for purposes of additional analysis.

THIRTY-NINTH JUDICIAL DISTRICT COURT ERFERRE FIVE
 COURTESY, LOUISIANA
 CORRECTIVE ACTION PLAN FOR CHEMIST PERRA BRIGGS STRONG
 FOR THE YEAR ENDING JUNE 30, 1981

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name (s) of Contact Personnel</u>	<u>Anticipated Completion Date</u>
-----------------	---------------------------------------	----------------------------------	--	--

None

Other supplementary information
 presented for purposes of additional analysis.