

**ROZIER, HARRINGTON & MCKAY**  
CERTIFIED PUBLIC ACCOUNTANTS

1407 PETERMAN DRIVE  
ALEXANDRIA, LOUISIANA 71301

John S. Rozier, IV, C.P.A.  
M. Dale Harrington, C.P.A.  
Mark S. McKay, C.P.A.

MAILING ADDRESS  
P.O. Box 12178  
Alexandria, LA 71315-2178

Lee W. Willis, C.P.A.  
Grady J. Layfield, C.P.A.  
Heidi S. Norris, C.P.A.

Telephone (318) 442-1608  
Telecopier (318) 487-2027

May 1, 1996

INDEPENDENT AUDITORS' REPORT

Honorable Allen Krake, Louisiana State District Judge  
Thirty-Fifth Judicial District Court  
200 Main Street, Suite 202  
Colfax, Louisiana 71417

We have audited the accompanying financial statements of the Thirty-Fifth Judicial District Expense Fund as of and for the year ended December 31, 1995. These financial statements are the responsibility of Management of the Thirty-Fifth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and 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.

As discussed in Note 1, the financial statements present only the financial transactions of the Judicial Expense Fund, a fund administered by the Thirty-Fifth Judicial District Court, a Component Unit of the Grant Parish Police Jury.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Fifth Judicial District Expense Fund as of December 31, 1995, 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 May 1, 1996, on our consideration of the Thirty-Fifth Judicial District Expense Fund's internal control structure and a report dated May 1, 1996, on its compliance with laws and regulations.



ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND  
BALANCE SHEET  
December 31, 1995

ASSETS:

Cash (Note 2)	\$33,746
Accounts Receivable (Note 3)	<u>3,467</u>
Total Assets	<u>\$37,213</u>

LIABILITIES:

Current Liabilities - Accounts Payable	<u>\$ 1,590</u>
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FUND EQUITY:

Unreserved Fund Balance	<u>35,623</u>
Total Liabilities and Fund Equity	<u>\$37,213</u>

The accompanying notes are an integral part of these financial statements.

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Year Ended December 31, 1995

REVENUES:

Fees and Fines	\$ 37,051
State Funds	9,249
Other	<u>2,029</u>
Total Revenues	<u>48,329</u>

EXPENDITURES:

Telephone	4,239
Library	4,912
Supplies	2,758
Supplemental Salaries	8,703
Seminars, Meetings, & Continuing Education	7,904
Professional Fees	3,024
Repairs & Maintenance	1,868
Miscellaneous	873
Capital Expenditures	11,107
Payroll Tax Expense	775
Travel	<u>792</u>
Total Expenditures	<u>46,955</u>
Excess (Deficiency) of Revenues Over Expenditures	1,374
Fund Balance - Beginning of Year	<u>34,249</u>
Fund Balance - End of Year	<u>\$ 35,623</u>

The accompanying notes are an integral part of these financial statements.

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
Budget and Actual  
For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUES:			
Fees and Fines	\$ 36,000	\$ 37,051	\$ 1,051
State Funds	1,800	9,249	7,449
Other	<u>200</u>	<u>2,029</u>	<u>1,829</u>
Total Revenues	<u>38,000</u>	<u>48,329</u>	<u>10,329</u>
EXPENDITURES:			
Telephone	8,000	4,239	3,761
Debt Service	3,000		3,000
Library	8,000	4,912	3,088
Supplies	6,500	2,758	3,742
Supplemental Salaries	12,000	8,703	3,297
Seminars, Meetings, & Continuing Education	8,000	7,904	96
Professional Fees	3,500	3,024	476
Repairs & Maintenance	4,000	1,868	2,132
Miscellaneous	4,500	873	3,627
Capital Expenditures	5,500	11,107	(5,607)
Payroll Tax Expense	---	775	(775)
Travel	<u>---</u>	<u>792</u>	<u>(792)</u>
Total Expenditures	<u>63,000</u>	<u>46,955</u>	<u>16,045</u>
Excess of Revenues Over Expenditures	(25,000)	1,374	26,374
Fund Balance - Beginning of Year	<u>34,249</u>	<u>34,249</u>	<u>-----</u>
Fund Balance - End of Year	<u>\$ 9,249</u>	<u>\$ 35,623</u>	<u>\$ 26,374</u>

The accompanying notes are an integral part of these financial statements.

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Reporting Entity

The Thirty-Fifth Judicial District was established under the laws of the State of Louisiana for the purpose of creating a State District Court having jurisdiction over Grant Parish, Louisiana. The District receives fees and other costs which are assessed from persons participating in the judicial process. The Judicial Expense Fund was established to account for the receipt of these revenues. The revenues collected may be expended for any purpose to supplement the proper administration of the Court or the Office of the Judge.

The accompanying financial statements present only the financial transactions of the Thirty-Fifth Judicial Expense Fund, a fund administered by the Thirty-Fifth Judicial Court, which is a Component Unit of Grant Parish Police Jury. The financial statements are not intended to present financial position and results of operations for the Thirty-Fifth Judicial District Court or the Grant Parish Police Jury.

Basis of Presentation

The accompanying financial statements of the Thirty-Fifth Judicial District Expense Fund 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.

Fund Accounting

The Thirty-Fifth Judicial District Expense Fund is organized and operated on a fund basis whereby a self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it becomes both measurable and available, and expenditures are recognized when a liability has been incurred.

Budgets

Budgets are prepared annually by the Judicial staff and approved by the District Judge. Any necessary amendments are approved prior to the end of each year. Amended budgets are prepared and approved in the same manner as the initial budget.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1995, cash and cash equivalents (book balance) totaled \$33,746. The collected bank balance of \$33,625 was fully insured by the Federal Deposit Insurance Corporation at December 31, 1995.

NOTE 3 - RECEIVABLES

Accounts receivable at year end totaled \$3,467. The entire amount is composed of Fees and Fines, and it is considered fully collectible.



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May 1, 1996

REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

Honorable Allen Krake  
Louisiana State District Judge  
Thirty-Fifth Judicial District Court  
200 Main Street, Suite 202  
Colfax, Louisiana 71417

We have audited the financial statements of the Thirty-Fifth Judicial District Expense Fund, as of and for the year ended December 31, 1995 and have issued our report thereon dated May, 1, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *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.

The management of the Thirty-Fifth Judicial District Expense Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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, errors 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.

-Members-


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Honorable Allen Krake  
Louisiana State District Judge  
Thirty-Fifth Judicial District Court  
May 1, 1996  
Page 2

In planning and performing our audit of the financial statements of the Thirty-Fifth Judicial District Expense Fund as of and for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our 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. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of the management of the Thirty-Fifth Judicial District. However, this report is a matter of public record and its distribution is not limited.

  
ROZIER, HARRINGTON & MCKAY, CPAs  
Certified Public Accountants

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May 1, 1996

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

Honorable Allen Krake  
Louisiana State District Judge  
Thirty-Fifth Judicial District Court  
200 Main Street, Suite 202  
Colfax, Louisiana 71417

We have audited the financial statements of the Thirty-Fifth Judicial District Expense Fund as of and for the year ended December 31, 1995, and have issued our report thereon dated May 1, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *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.

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

-Members-

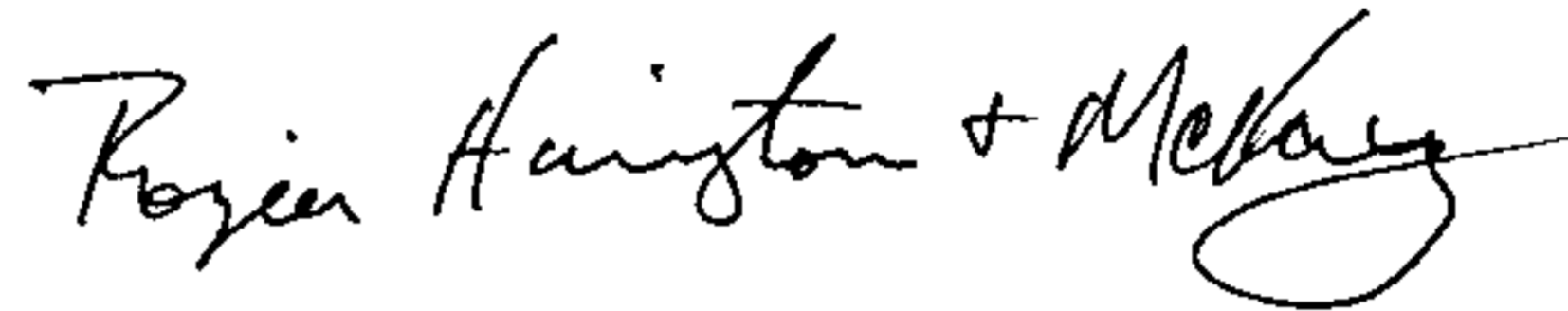
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Honorable Allen Krake  
Louisiana State District Judge  
Thirty-Fifth Judicial District Court  
May 1, 1996  
Page 2

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

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

A handwritten signature in cursive script, reading "Rozier, Harrington & McKay". The signature is written in dark ink and is positioned above the printed name of the firm.

ROZIER, HARRINGTON & MCKAY, CPAs  
Certified Public Accountants

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**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND**

**Colfax, Louisiana**

**REPORT ON FINANCIAL STATEMENTS**

**As of and For the Year Ended December 31, 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.

Release Date 7-24-96

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TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT ..... 1

BALANCE SHEET ..... 2

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE ..... 3

STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE (Budget and Actual) ..... 4

NOTES TO FINANCIAL STATEMENTS ..... 5

REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS* ..... 6 - 7

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* ..... 8