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LEGISLATIVE AUDITOR
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**FOURTEENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
BOSSARD, LOUISIANA**

FINANCIAL STATEMENTS

DECEMBER 31, 1997

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
JUN 24 1998

**FOREIGNERS JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 ST. JOHN THE BAPTIST PARISH COUNCIL
 EDGEMO, LOUISIANA**

Component Unit Financial Statements
 As of and for the Year Ended December 31, 1997

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FOURTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
EDGEMO, LOUISIANA

Component Unit Financial Statements
As of and for the Year Ended December 31, 1997

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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 year ended December 31, 1997, 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, 1997, and the results of operations for the year 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 contents, 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.

In accordance with Government Auditing Standards, I have also issued a report dated May 3, 1998 on my consideration of the Fortieth Judicial District Court's internal control structure and a report dated May 3, 1998 on its compliance with laws and regulations.

May 3, 1998


Nolan S. Galloway

WORTHEN JOURNAL NEWSPAP COMPANY REVENUE FUND
 BY JOHN THE BAPTIST BOARD COUNCIL
 ALL FUND INCOME AND ASSETS CANNOT
 COMBINE BALANCE SHEET
 December 31, 1997

STATEMENT A

DECEMBER 31, 1997

	UNRECORDED IN	BOOKS	TOTAL Unreconciled Dollars
	Fund Type	Number	
	Special Revenue Fund	General Fund Number	
ASSETS			
Cash	\$116,349		\$116,349
Bank Cash	588		588
Revenue Receivable - Original	4,524		4,524
Revenue Receivable - Civil	1,000		1,000
Revenue Receivable - Property Taxes	1,883		1,883
Revenue Receivable - Other	1,252		1,252
Property and Equipment (Note 1)			
Furniture & Fixtures		\$77,834	\$77,834
Equipment		\$7,166	\$7,166
TOTAL ASSETS	\$125,096	\$85,000	\$210,096
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts Payable	\$7,462		\$7,462
TOTAL LIABILITIES	7,462		7,462
FUND EQUITY			
Reserve in General Fund Assets		\$129,123	\$129,123
Fund Balance			
Assigned	\$128,634		\$128,634
TOTAL EQUITY	\$128,634	\$129,123	\$257,757
TOTAL LIABILITIES AND EQUITY	\$136,126	\$129,123	\$265,249

See statement A audit report.

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

NOTE 1

PORTERS' FINANCIAL STATEMENT RECEIVED FROM
 ST. JOHN THE BAPTIST PARISH COUNCIL
 GOVERNMENTAL FUNDS

STATEMENT 2

CONDENSED STATEMENT OF REVENUES, DISBURSMENTS, AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1987

DECEMBER 31, 1987

	GOVERNMENTAL	
	Special	General
	Revenue	Disbursements
	FUND	OBJECT
REVENUES:		
Criminal	\$21,000	\$21,000
CIVIL	21,000	21,000
Supreme Court Reimbursements	44,400	44,400
FBI Fee	24,000	24,000
Arrests Evaluation Fee	1,100	1,100
Insurance	3,000	3,000
Miscellaneous	20	20
Grant-AMM	7,710	7,710
Grant-St. John Parish Council	7,000	7,000
TOTAL REVENUES	108,810	108,810
DISBURSMENTS:		
Travel		
Restaurants, meals, and courses	4,874	4,874
Supplemental Pay		
CHIEF	3,000	3,000
Court Reporter	3,000	3,000
Law Clerk	800	800
PROBATION OFFICER	3,100	3,100
Library	45,000	45,000
Miscellaneous	1,200	1,200
Jury & court meetings	1,500	1,500
Office Supplies	4,400	4,400
HYDRAULIC HOSE	20,140	20,140
Arrests Evaluation	300	300
Repayment & Reimbursements	4,170	4,170
Supplies	370	370
Telephone	3,000	3,000
Travel	3,740	3,740
Advertising & public relations	2,000	2,000
Savings	400	400
ARRESTS REVENUES	5,700	5,700
Salary Reimbursements	40,000	40,000
Meeting	1,700	1,700
Taxes	1,000	1,000
Personnel	8,270	8,270
DISBURS. REVENUES	400	400

See Attachment to Audit Report.

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

Page 2

FORTY-FIFTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
 (F. JAMES THE BAPTIST CHURCH COUNCIL)
 GOVERNMENTAL FUND

EXHIBIT B
 (Continued)

COMBINED STATEMENT OF REVENUE, EXPENDITURE, AND CHANGE IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1997

	DECEMBER 31, 1997	

	Special Revenue Fund	Total (Reconciliation Only)
	-----	-----
GRANT EQUIP-		
Equipment	4,410	4,410
Provision	5,410	5,410
TOTAL EXPENDITURES	140,000	140,000
OTHER (INCREASES) OR DECREASES		
OTHER EXPENDITURES	100,000	100,000
OTHER FINANCING SOURCE (USES)		
Operating transfer in		
Operating transfer out		
TOTAL OTHER FINANCING SOURCE FUND		
EXCESS DEFICIENCY OF REVENUE AND OTHER FINANCING SOURCE OVER EXPENDITURES	100,000	100,000
FUND BALANCE, January 1	241,000	241,000
FUND BALANCE, December 31	341,000	341,000

See EXHIBIT C to THIS REPORT.

The accompanying notes to the financial statements are an integral part of this statement.
 PAGE 1

**WESTERN DISTRICT OFFICIAL REPORT FROM
 ST. JOHN THE BAPTIST PARISH COUNCIL
 GOVERNMENT FUND - SPECIAL REVENUE FUND
 ANNUAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE-SHOWN FROM BIRTH AND APRIL
 FOR THE YEAR ENDED DECEMBER 31, 1997**

PAGE 2 OF 2

DECEMBER 31, 1997

Special Revenue Fund

	Budget	Actual	Variance (Unfavorable)
REVENUES:			
FINANCE	114,100	110,000	(4,100)
GRANT	40,000	40,000	0
PROGRAM CHARG. DEVELOPMENT	24,200	24,500	300
FUND GRANT	40,000	40,000	0
OFFICIAL PROTECTION FEE		1,100	1,100
INTEREST		0,000	0,000
PERMITTING		0	0
GRANT-STATE	0,000	7,700	(7,700)
GRANT- ST. JOHN BAPTIST COUNCIL	7,000	7,000	0
TOTAL REVENUES	128,300	124,300	(4,000)
EXPENDITURES:			
Current:			
maintenance, travel, and interest	0,000	0,000	0,000
Supplemental Pay			
Ministry	0,000	0,000	0,000
Dean Reporter	0,000	0,000	0,000
Law Clerk	0	0	0
Production Officer	0,000	0,000	0,000
MINISTRY	14,000	14,000	0
Music/Choir	1,100	1,200	(100)
Copy & Print Expense	0	1,500	(1,500)
Office Supplies	0,000	0,000	0
Psychometric Tests	11,000	10,000	1,000
Psychometric Evaluations		0	0
Supplies & Maintenance	1,000	1,170	(170)
Supplies	0	0	0
Telephone	1,000	1,000	0
Travel	0,000	0,000	0
Advertising & Public Relations	1,000	1,000	0
Storage	0	0	0
Journalist Protection	1,000	1,000	0
Salary Reimbursement	0,000	0,000	0,000
Printing	0	1,000	(1,000)
Other	0,000	0,000	0
Personal	10,000	1,000	9,000
Contract Services	0,000	0	0,000

See Government's Audit Report.

This accompanying letter to the financial statements are an integral part of these statements.
 Page 2

FINANCIAL STATEMENT DISTRICT JUDICIAL SERVICE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
FINANCIAL STATEMENT - DISTRICT JUDICIAL SERVICE FUND
GENERAL STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE-SHOWN (GROSS BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1997

STATEMENT 2
(Continued)

DECEMBER 31, 1997

REVENUE

	Budget	Actual	Percentage Variance
	-----	-----	(over/under)
Legal, Policy-			
Employee	4,447	4,400	(447)
Paralegal	3,000	3,480	480
TOTAL EXPENDITURE	744,282	741,880	2,402
REVENUE (DEFICIENCY) OF REVENUE			
OVER EXPENDITURE	(24,782)	111,444	136,226
OTHER FINANCED SOURCE FUND			
Operating transfer in			
Operating transfer out			
TOTAL OTHER FINANCED SOURCE FUND			
REVENUE (DEFICIENCY) OF REVENUE AND OTHER			
FINANCIAL SOURCE OVER EXPENDITURE	191,762	111,444	80,318
FUND BALANCE, January 1	551,524	541,511	
FUND BALANCE, December 31	743,286	652,955	90,331

See Accountant's Audit Report.

The accompanying notes to the financial statements are an integral part of these statements.
 FORM 1

**FOURTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987**

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

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987

- 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.

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.

FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

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.

5. 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:

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. 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.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997**

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

The Judges formally adopted a budget during the year for the special revenue funds on a basis consistent with generally accepted accounting principles (GAAP). During the year, the budgets for the Special Revenue Funds were amended and adopted by the Judges.

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 578.11 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.

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 806:40 of

**FOURTEEN JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987**

the 1984 regular Louisiana Legislative session and Act 383, House Bill No.2037, of section 896:41 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.

FOREIGN JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

Note 2. Cash and Cash Equivalents

At December 31, 1997, the board has cash and cash equivalents (bank balances) totaling \$196,345 as follows:

Demand deposits	\$ - 0 -
Interest-bearing demand deposits	<u>196,345</u>
Total	\$ 196,345

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, 1997, the district has \$157,116 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$57,116 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 19:1229 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.

**FORNITH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997**

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 year ended December 31, 1997.

	Balance 1/1/97	Additions	Deductions	Balance 12/31/97
Furniture & Fixtures	\$ 8,834	\$ 278	\$ - 0 -	\$ 9,112
Equipment	48,223	571	- 0 -	48,804
	\$97,057	\$ 856	\$ - 0 -	\$97,913
	*****	*****	*****	*****

Division B

The following is a summary of the changes in general fixed assets account group for the year ended December 31, 1997.

	Balance 1/1/97	Additions	Deductions	Balance 12/31/97
Furniture & Fixtures	\$ 7,740	\$ 378	\$ - 0 -	\$ 8,118
Equipment	24,358	851	- 0 -	25,219
	\$32,098	\$ 1,236	\$ - 0 -	\$33,334
	*****	*****	*****	*****

Division C

The following is a summary of the changes in general fixed assets account group for the year ended December 31, 1997.

	Balance 1/1/97	Additions	Deductions	Balance 12/31/97
Furniture & Fixtures	\$ 5,169	\$ 4,928	\$ - 0 -	\$10,097
Equipment	28,825	2,852	2,242	29,535
	\$33,994	\$ 7,787	\$ 2,242	\$39,539
	*****	*****	*****	*****

**FOURTEENTH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997**

Note 4. Revenues

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

Note 5. Act No.52 of the 1994 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 Fourteenth Judicial District. Presently, the Twenty-Ninth Judicial District includes St. Charles Parish and the Fourteenth 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, 1997.

Note 7. Leases

Division A leases a copier under a three year operating lease. The lease is based on usage and expires January, 1998. The monthly rental is \$80.15.

Division C leases a copier under a three year operating lease. The lease is based on usage and expires April, 2000. The monthly rental is \$80.15.

FOURTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

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 received federal financial assistance through a subgrant from the Louisiana Commission on Law Enforcement. These funds are accounted for under the Mentoring Program Fund. The amount of expenditure for 1997 was \$7,722.

FOURTEEN JUDICIAL DISTRICT JUDICIAL REVENUE FUND
ST. JOHN THE BAPTIST PARISH COUNCIL
BOGARD, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULE
SPECIAL REVENUE FUNDS

As of and for the Year Ended December 31, 1997

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.

FIMS Program

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

Mentoring Program

The Mentoring Program accounts for the operations of the mentoring program. The fund receives its revenues from federal funds through a subgrant from the Louisiana Commission on Law Enforcement and the parish council.

**PROVIDING FINANCIAL STATEMENTS UNDER THE
NEW YORK STATE ACCOUNTING STANDARDS
APPLICABLE TO CORPORATIONS, PARTNERSHIPS, AND TRUSTS
IN THIS STATE - (SECTION 1307(b)(1))**

PERIOD 1

PERIOD 2

Statement of Fund-Balances - Balance Sheet

ACCOUNT	PERIOD 1		PERIOD 2		TOTAL FUND BALANCE	TOTAL FUND BALANCE
	AMOUNT	PERCENT	AMOUNT	PERCENT		
RESOURCES						
Cash	100,000	100.00	100,000	100.00	200,000	100.00
Accounts Receivable	5,000	5.00	5,000	5.00	10,000	5.00
Accounts Payable	2,000	2.00	2,000	2.00	4,000	2.00
Accounts Receivable - Due	100,000	100.00	100,000	100.00	200,000	100.00
Accounts Payable	2,000	2.00	2,000	2.00	4,000	2.00
Accounts Receivable - Other	100,000	100.00	100,000	100.00	200,000	100.00
Accounts Payable - Other	2,000	2.00	2,000	2.00	4,000	2.00
TOTAL RESOURCES	109,000	109.00	109,000	109.00	218,000	109.00
LIABILITIES						
Accounts Payable	2,000	2.00	2,000	2.00	4,000	2.00
Accounts Receivable	5,000	5.00	5,000	5.00	10,000	5.00
Accounts Payable - Due	2,000	2.00	2,000	2.00	4,000	2.00
Accounts Receivable - Other	3,000	3.00	3,000	3.00	6,000	3.00
Accounts Payable - Other	5,000	5.00	5,000	5.00	10,000	5.00
TOTAL LIABILITIES	14,000	14.00	14,000	14.00	28,000	14.00
FUND BALANCE	95,000	95.00	95,000	95.00	190,000	95.00

The information is being reported in accordance with the provisions contained in the contract with the State of New York.

FOR THE YEAR ENDED DECEMBER 31, 1971
 IN ACCORDANCE WITH THE PROVISIONS OF THE
 FINANCIAL ACCOUNTING STANDARDS BOARD'S
 STATEMENT OF FINANCIAL ACCOUNTING STANDARDS
 NO. 1, "FINANCIAL STATEMENTS OF
 NOT-FOR-PROFIT ORGANIZATIONS"

FOR THE YEAR ENDED
 DECEMBER 31, 1970

STATEMENT OF FINANCIAL POSITION

	1971	1970	1969	1968	1967	1966	1965	1964
ASSETS								
Current Assets	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Investment in Real Estate	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Investment in Bonds	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Investment in Stocks	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Investment in Other Assets	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
LIABILITIES AND NET ASSETS								
Accounts Payable	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Accounts Receivable	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other Liabilities	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Net Assets	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000

The accompanying notes are an integral part of this statement.

Nolan H. Johnson

Principal Auditor

Accounting Services, Inc.

200 Bell Tower, Suite 202

La Place, Louisiana 70001

Telephone (504) 833-7777

Telex (504) 833-7777

**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 year ended December 31, 1997, and have issued my report thereon dated May 9, 1998.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. These 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 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, 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

In planning and performing my audit of the financial statements of the Fortieth Judicial District Judicial Expense Fund, for the year ended December 31, 1987, 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.

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 R. Schwaninger

May 3, 1988

EXHIBIT A

Nolan H. Sawyer

*Chartered Accountant - Louisiana
Member American Institute of Certified Public Accountants*

*227 N. St. Louis, Suite 201
St. Louis, Louisiana 70303
Telephone (504) 633-8477
Fax (504) 633-8455*

**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 year ended December 31, 1997, and have issued my report thereon dated May 3, 1998.

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. Sawyer

EXHIBIT B

May 3, 1998

Nathan H. Schneewyler

Deputy Public Accountant

Financial Resources Specialist

RECEIVED
LEGISLATIVE AUDITOR
58 JUN 23 AM 08 06

1110 Pine Ave. #10

La. State University

Baton Rouge, LA 70803

Phone (504) 388-3888

Fax (504) 388-3888

May 15, 1998

Fourtenth Judicial District Court

P. O. Box 337

Edgard, LA 70049

Attn: Chief Judge Snowdy

Dear Judge Snowdy:

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. Price audit suggestions have been complied with.
2. There are no new problems that need to be addressed.

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

Sincerely,


Nathan H. Schneewyler