

OFFICIAL  
FILE COPY

DO NOT SEND OUT

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

RECEIVED  
LEGISLATIVE AUDITOR  
001199 31 AM 9:10

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

**FINANCIAL STATEMENTS**

**DECEMBER 31, 1999**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 0 7 2000

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

Component Unit Financial Statements  
As of and for the Year Ended December 31, 1999

CONTENTS

	<u>STATEMENT</u>	<u>SCHEDULE</u>	<u>PAGE</u>
Independent Auditor's Report			3
Component Unit Financial Statements:			
Combined Balance Sheets, All Fund Types and Account Groups	A		5
Governmental Funds:			
Combined Statements of Revenues, Expenditures, and Changes in Fund Balance	B		6
Combined Statements of Revenues, Expenditures, And Changes in Fund Balances – Budget (GAAP Basis) and Actual: Special Revenue Funds	C		8
Notes to Financial Statements			10
Required Supplementary Information			16

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

Component Unit Financial Statements  
As of and for the Year Ended December 31, 1999

CONTENTS  
(Continued)

	<u>STATEMENT</u>	<u>SCHEDULE</u>	<u>PAGE</u>
Supplemental Information Schedules:			
Special Revenue Funds:			
Combining Balance Sheets		1	
Combining Statements of Revenues, Expenditures, And Changes in fund balances		2	
General Fixed Assets Group of Accounts			
Combining Schedules of General Fixed Assets Account Group		3	
Summary Schedule of Prior Audit Findings			
Corrective Action Plan for Current Year Audit Findings			
Report on Compliance and on Internal Control over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards			

**Kissee & Company**  
**CERTIFIED PUBLIC ACCOUNTANTS**

990 North Corporate Dr., Suite 200  
Elmwood Business Park  
Harahan, Louisiana 70123

Telephone  
(504) 733-4990  
Telecopier  
(504) 733-4991

Steve R. Kissee, CPA

---

PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

---

**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 1999, 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 contained in the 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. An audit includes examining, on 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 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, 1999, 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 of 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.

**Kissee & Company**  
***CERTIFIED PUBLIC ACCOUNTANTS***

990 North Corporate Dr., Suite 200  
Elmwood Business Park  
Harahan, Louisiana 70123

Telephone  
(504) 733-4990  
Telecopier  
(504) 733-4991

Steve R. Kissee, CPA

---

**PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE**

---

In accordance with Government Auditing Standards, I have also issued a report dated April 23 , 2000 on my consideration of the Fortieth Judicial District Court's compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards. This report is presented separately after the notes to the financial statements of this audit report.

May 21, 2000

Kissee & Co

## STATEMENT A

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET  
December 31 1999**

	December 31, 1999		
	Governmental Fund Type	Account Group	Total (Memorandum Only)
	Special Revenue Fund	General Fixed Assets	
ASSETS			
Cash	\$ 113,874		\$ 113,874
Petty Cash	100		100
Investment	50,000		50,000
Revenue Receivable - Criminal	2,014		2,014
Revenue Receivable - Civil	2,115		2,115
Revenue Receivable - Supreme Court	0		0
Property and Equipment (Note 2)			
Furniture & Fixtures		30,718	30,718
Equipment		94,393	94,393
<b>TOTAL ASSETS</b>	<b>\$ 168,103</b>	<b>\$ 125,111</b>	<b>\$ 293,213</b>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts Payable	\$ 5,081		\$ 5,081
<b>TOTAL LIABILITIES</b>	<b>5,081</b>		<b>5,081</b>
FUND EQUITY			
Investment in General Fixed Assets		125,111	125,111
Fund Balance			
Unreserved			
Undesignated	163,022		163,022
<b>TOTAL EQUITY</b>	<b>163,022</b>	<b>125,111</b>	<b>288,132</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 168,103</b>	<b>\$ 125,111</b>	<b>\$ 293,213</b>

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  
GOVERNMENTAL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	December 31, 1999	
	Governmental Fund Type	
	Special Revenue Fund	Total (Memorandum Only)
<b>REVENUES</b>		
Criminal	46,450	46,450
Civil	24,510	24,510
Supreme Court Reimbursements	15,135	15,135
FINS GRANT	27,000	27,000
Juvenile Probation Fee	465	465
Interest	2,089	2,089
Grant - LCLE	-	-
Grant - St John Parish Council	-	-
<b>TOTAL REVENUES</b>	<b>115,649</b>	<b>115,649</b>
<b>EXPENDITURES</b>		
<b>CURRENT</b>		
Conferences, Dues, and Courses	5,822	5,822
Supplemental Pay		
Clerical	6,667	6,667
Court Reporter	7,899	7,899
Law Clerk	-	-
Probation Officer	9,068	9,068
Library	19,182	19,182
Miscellaneous	1,788	1,788
Jury & Court Lunches	(40)	(40)
Juvenile Services	-	-
Office Supplies	10,552	10,552
Professional Fees	8,703	8,703
Repairs & Maintenance	2,278	2,278
Supplies	3,092	3,092
Telephone	2,672	2,672
Travel	7,095	7,095
Advertising & Public Relations	1,214	1,214
Storage	1,244	1,244
Salary Reimbursement	27,849	27,849
Meetings	793	793
Lease	2,231	2,231
Personnel	-	-
Service Charges	167	167
Capital Outlay		0
Equipment	4,203	4,203
Furniture	-	-
<b>TOTAL EXPENDITURES</b>	<b>122,479</b>	<b>122,479</b>

See Accountant's Audit Report.

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

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
GOVERNMENTAL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	December 31, 1999	
	Governmental Fund Type	
	Special Revenue Fund	Total (Memorandum Only)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,830)	(6,830)
OTHER FINANCING SOURCES (USES)		
Operating transfer in	-	-
Operating transfer out	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(6,830)	(6,830)
FUND BALANCE, January 1	<u>169,853</u>	<u>169,853</u>
FUND BALANCE, December 31	<u><u>163,023</u></u>	<u><u>163,023</u></u>

See Accountant's Audit Report.

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



**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1999**

December 31, 1999			
Special Revenue Funds			
	Actual	Budget	Favorable Unfavorable
<b>REVENUES</b>			
Criminal	46,450	45,883	567
Civil	24,510	24,170	340
Supreme Court Reimbursements	15,135	15,113	23
FINS GRANT	27,000	27,000	-
Juvenile Probation Fee	465	500	(35)
Interest	2,089	1,878	211
Grant - LCLE	-	-	-
Grant - St John Parish Council	-	-	-
<b>TOTAL REVENUES</b>	<b>115,649</b>	<b>114,544</b>	<b>1,106</b>
<b>EXPENDITURES</b>			
<b>CURRENT</b>			
Conferences, Dues, and Courses	5,822	5,782	40
Supplemental Pay			
Clerical	6,667	6,663	4
Court Reporter	7,899	7,862	37
Law Clerk	-	-	-
Probation Officer	9,068	9,073	(6)
Library	19,182	19,089	94
Miscellaneous	1,788	2,526	(738)
Jury & Court Lunches	(40)	688	(728)
Juvenile Services	-	-	-
Office Supplies	10,552	10,467	85
Professional Fees	8,703	8,513	190
Repairs & Maintenance	2,278	2,257	21
Supplies	3,092	3,052	40
Telephone	2,672	2,721	(48)
Travel	7,095	7,050	45
Advertising & Public Relations	1,214	1,186	28
Storage	1,244	1,260	(16)
Salary Reimbursement	27,849	27,500	349
Meetings	793	659	134
Lease	2,231	2,172	59
Personnel	-	-	-
Service Charges	167	140	27
Capital Outlay			
Equipment	4,203	2,561	1,641
Furniture	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>122,479</b>	<b>121,221</b>	<b>1,258</b>

See Accountant's Audit Report.

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

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
GOVERNMENTAL FUNDS - SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	December 31, 1999		
	Special Revenue Funds		
	Actual	Budget	Favorable Unfavorable
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,830)	(6,678)	(152)
OTHER FINANCING SOURCES (USES)			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
TOTAL OTHER FINANCING SOURCES (USE)	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(6,830)	(6,678)	(152)
FUND BALANCE, January 1	169,853	169,853	0
FUND BALANCE, December 31	163,023	163,176	(152)

See Accountant's Audit Report.

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

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

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 governments (parish council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significant 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. Organization for which the council does not appoint a voting majority but are fiscally dependent on the council.
3. Organization 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  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

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  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

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. Revenue 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

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 571.11 of the 1993 Regular Legislative session authorizes all judgements of bond forfeitures resulting from the posting of surety bond in 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.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

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 996:40 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. There 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 indicated 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.

**Note 2 Cash and Cash Equivalents**

At December 31, 1999, the board has cash and cash equivalents (book balances) totaling \$163,975 as follows:

Petty Cash	\$ 100
Demand deposits	4,982
Interest-Bearing demand deposits	108,893
Certificate of Deposit	<u>50,000</u>
Total	<u><u>\$163,975</u></u>

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

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, 1999 the district has \$163,844 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$60,000 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 judges that the fiscal agent has failed to pay deposited funds upon demand.

**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, 1999.

	Balance 1/1/99	Additions	Deductions	Balance 12/31/99
Furniture & Fixtures	\$ 9,113	881	- 0 -	\$ 9,994
Equipment	<u>48,315</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>48,315</u>
	<u>\$57,428</u>	<u>881</u>	<u>- 0 -</u>	<u>\$58,309</u>

Division B

The following is a summary of the changes in the general fixed assets account group for the year ended December 31, 1999.

	Balance 1/1/99	Additions	Deductions	Balance 12/31/99
Furniture & Fixtures	\$ 8,019	881	- 0 -	\$ 8,900
Equipment	<u>23,423</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>23,423</u>
	<u>\$31,442</u>	<u>881</u>	<u>- 0 -</u>	<u>\$32,323</u>

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

Division C

The following is a summary of the changes in the general fixed assets account group for the year ended December 31, 1999.

	Balance 1/1/99	Additions	Deductions	Balance 12/31/99
Furniture & Fixtures	\$11,072	2,514	- 0 -	\$13,586
Equipment	<u>22,655</u>	<u>- 0 -</u>	<u>- 0 -</u>	<u>22,655</u>
	<u>\$33,727</u>	<u>2,514</u>	<u>- 0 -</u>	<u>\$36,241</u>

**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, 1999.

**Note 7 Leases**

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



**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**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 sub grant from the Louisiana Commission on Law Enforcement. These Funds are accounted for under the Mentoring Program Fund. No funds were received for this program in 1999. The amount of expenditure for 1999 was \$1179.80.

**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 Year Ended December 31, 1999

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 need 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.

**FORTIETH JUDICIAL DISTRICT JUDICIAL EXPENSE FUND  
ST. JOHN THE BAPTIST PARISH COUNCIL  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	FAMILIES IN NEED OF SERVICES PROGRAM				JUVENILE PROBATION FEE	MENTORING PROGRAM	TOTAL (MEMORANDUM ONLY)
	DIVISION A	DIVISION B	DIVISION C				
<b>ASSETS</b>							
Cash	\$ 67,295	\$ 16,283	\$ 25,315	\$ 456	\$ 3,751	\$ 775	\$ 113,875
Petty Cash	-	100	-	-	-	-	100
Investment	-	-	50,000	-	-	-	50,000
Revenue Receivable - Criminal	671	671	671	-	-	-	2,014
Revenue Receivable - Civil	705	705	705	-	-	-	2,115
Revenue Receivable - Supreme Court Property and Equipment (Note 2)	-	-	-	-	-	-	-
Furniture & Fixtures							
Equipment							
<b>TOTAL ASSETS</b>	<b>\$ 68,671</b>	<b>\$ 17,759</b>	<b>\$ 76,692</b>	<b>\$ 456</b>	<b>\$ 3,751</b>	<b>\$ 775</b>	<b>\$ 168,104</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts Payable	1,409	2,292	1,380	-	-	-	5,081
<b>TOTAL LIABILITIES</b>	<b>\$ 1,409</b>	<b>\$ 2,292</b>	<b>\$ 1,380</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,081</b>
<b>FUND EQUITY</b>							
Investment in General Fixed Assets							
Fund Balance							
Unreserved							
Undesignated	67,262	15,468	75,312	456	3,751	775	163,023
<b>TOTAL EQUITY</b>	<b>\$ 67,262</b>	<b>\$ 15,468</b>	<b>\$ 75,312</b>	<b>\$ 456</b>	<b>\$ 3,751</b>	<b>\$ 775</b>	<b>\$ 163,023</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 68,671</b>	<b>\$ 17,759</b>	<b>\$ 76,692</b>	<b>\$ 456</b>	<b>\$ 3,751</b>	<b>\$ 775</b>	<b>\$ 168,104</b>

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  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	FAMILIES IN NEED				TOTAL
	DIVISION A	DIVISION B	DIVISION C	OF SERVICES OF PROBATION MENTORING (MEMORANDUM ONLY)	
<b>REVENUES</b>					
Criminal	\$ 15,483	\$ 15,483	\$ -	\$ -	\$ 46,449
Civil	8,170	8,170			24,510
Supreme Court Reimbursements	6,313	4,343	4,479		15,135
FINS GRANT			27,000		27,000
Juvenile Probation Fee				465	465
Interest	878	223	822	166	2,089
Grant - LCLE					
Grant - St John Parish Council					
<b>TOTAL REVENUES</b>	<b>30,844</b>	<b>28,219</b>	<b>28,955</b>	<b>465</b>	<b>115,649</b>
<b>EXPENDITURES</b>					
<b>CURRENT</b>					
Conferences, Dues, and Courses	2,111	2,408	1,203	100	5,822
Supplemental Pay					
Clerical	2,163	4,504			6,667
Court Reporter	1,467	5,100	1,332		7,899
Law Clerk					
Probation Officer	3,613	1,463	3,992		9,068
Library	5,424	6,470	7,289		19,182
Miscellaneous	1,411	303	(346)	156	1,788
Jury & Court Lunches	178	112	(330)		(40)
Juvenile Services					
Office Supplies	5,827	2,622	1,875	66	10,552
Professional Fees	2,428	2,265	3,185	825	8,703
Repairs & Maintenance	1,077	664	537		2,278
Supplies	1,467	419	1,206		3,092
Telephone	1,221	902	550		2,672
Travel	2,774	2,503	1,677	140	7,095

See Accountants 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**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	FAMILIES IN NEED OF SERVICES					MENTORING PROGRAM	TOTAL
	DIVISION A	DIVISION B	DIVISION C	PROBATION FEE	JUVENILE PROGRAM		
Advertising & Public Relations	407	339	468				1,214
Storage		1,162	83				1,244
Salary Reimbursement				27,849			27,849
Meetings	510	188	90	5			793
Lease	1,122	63	1,047				2,231
Personnel							
Service Charges				13	63	91	167
Capital Outlay							
Equipment	881	881	751	1,689			4,203
Furniture							
<b>TOTAL EXPENDITURES</b>	<b>34,082</b>	<b>32,368</b>	<b>24,607</b>	<b>29,958</b>	<b>285</b>	<b>1,180</b>	<b>122,479</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (3,238)</b>	<b>\$ (4,149)</b>	<b>\$ 4,348</b>	<b>\$ (2,792)</b>	<b>\$ 180</b>	<b>\$ (1,180)</b>	<b>\$ (6,830)</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating transfer in							
Operating transfer out							
<b>TOTAL OTHER FINANCING SOURCES (US)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURE</b>	<b>\$ (3,238)</b>	<b>\$ (4,149)</b>	<b>\$ 4,348</b>	<b>\$ (2,792)</b>	<b>\$ 180</b>	<b>\$ (1,180)</b>	<b>\$ (6,830)</b>
<b>FUND BALANCE, January 1</b>	<b>70,500</b>	<b>19,617</b>	<b>70,964</b>	<b>3,246</b>	<b>3,571</b>	<b>1,955</b>	<b>169,853</b>
<b>FUND BALANCE, December 31</b>	<b>\$ 67,262</b>	<b>\$ 15,468</b>	<b>\$ 75,312</b>	<b>\$ 454</b>	<b>\$ 3,751</b>	<b>\$ 775</b>	<b>\$ 163,023</b>

See Accountants 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  
EDGARD, LOUISIANA**

**Supplemental Information Schedules  
Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1999**

Reference No.: 1

Prior Year Findings: Year 2000 Computer Issues

Action: Management has taken necessary steps to insure proper functioning of the data processing systems.

**ST. JOHN THE BAPTIST PARISH COUNCIL,  
EDGARD, LOUISIANA**

**Supplemental Information Schedules  
Corrective Action Plan for Current Year Audit Findings  
For the Year Ended December 31, 1999**

There are no Current Year audit findings.

**Kissee & Company**  
**CERTIFIED PUBLIC ACCOUNTANTS**

990 North Corporate Dr., Suite 200  
Elmwood Business Park  
Harahan, Louisiana 70123

Telephone  
(504) 733-4990  
Telecopier  
(504) 733-4991

Steve R. Kissee, CPA

---

PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

---

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

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

I have audited the 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, 1999, and have issued my report thereon dated April 23, 1999. I conducted my 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.

**Compliance**

As a part of obtaining reasonable assurance about whether the Fortieth Judicial District Judicial Expense Fund's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and 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.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Fortieth Judicial District Judicial Expense Fund's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my 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 would 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 involving the internal control over financial reporting and its operations that we consider to be material weaknesses.



**Kissee & Company**  
**CERTIFIED PUBLIC ACCOUNTANTS**

990 North Corporate Dr., Suite 200  
Elmwood Business Park  
Harahan, Louisiana 70123

Telephone  
(504) 733-4990  
Telecopier  
(504) 733-4991

Steve R. Kissee, CPA

---

PROVIDING EXPERIENCED REPRESENTATION BEFORE THE INTERNAL REVENUE SERVICE

---

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the State of Louisiana Legislative Auditor is a matter of public record.