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**THIRTY-SECOND JUDICIAL DISTRICT COURT
HOUMA, LOUISIANA**

Comprehensive Annual Report
Year Ended 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 8-2-00

THIRTY-SECOND JUDICIAL DISTRICT COURT
HOUMA, LOUISIANA

December 31, 1999

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INTRODUCTORY SECTION

**THIRTY-SECOND JUDICIAL DISTRICT COURT
HOUMA, LOUISIANA**

December 31, 1999

JUDGES

Edward J. Gaidry
Division A

John R. Walker
Division B

Timothy Ellender
Division C

John Pettigrew
Division D

Paul R. Wimbish
Division E

OFFICIAL

Walton H. Dill
Judicial Administrator

FINANCIAL SECTION

SHIRLEY A. PORCHE, CPA

Shirley A. Porche, CPA
210 Wellington Drive
Houma, Louisiana 70360

Telephone (504) 876-5854

INDEPENDENT AUDITOR'S REPORT

To the Honorable Paul R. Wimbish and Judges
of the Thirty-Second Judicial District
400 East Main St., Second Floor
Courthouse Annex
Houma, Louisiana 70360

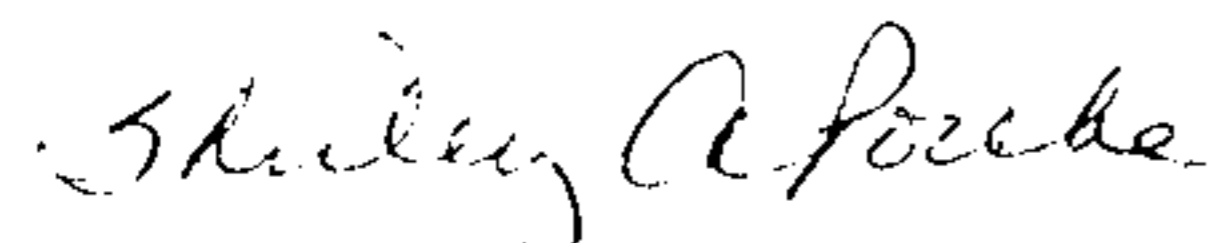
Dear Judge Wimbish:

I have audited the accompanying general purpose financial statements of the Thirty-Second Judicial District Court as of and for the year ended December 31, 1999, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Thirty-Second Judicial District Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget circular A-128, "Audits of State and Local Governments." Those standards and OMB circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 accordance with *Government Auditing Standards*, I have also issued a report dated June 12, 2000 on my consideration of the Thirty-Second Judicial District Court's internal control structure and a report dated June 12, 2000 on its compliance with laws and regulations.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Thirty-Second Judicial District Court as of December 31, 1999, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.



June 12, 2000

COMBINED BALANCE SHEET
ALL FUND TYPES

Thirty-Second Judicial District Court

December 31, 1999

	Governmental Fund Types			General	(Memorandum Only) Total
	Law Clerk	Special Revenue Court	IV-D Program	Fixed Assets Account Group	
ASSETS					
Cash	\$251,314	\$94,487	150,788		\$496,589
Investments	1,040,852	262,645			1,303,497
Accounts receivable	2,477		1,181		3,658
Due from:					
TPCG	53,234				53,234
Office equipment				21,229	21,229
Total Assets	\$1,347,877	\$357,132	\$151,969	\$21,229	\$1,878,207
LIABILITIES					
Due to other governmental units:					
Court Fund					\$0
EQUITY & OTHER CREDITS					
INVESTMENT IN FIXED ASSETS					
FUND BALANCES				\$21,229	21,229
Unreserved	\$1,347,877	\$357,132	151,969		1,856,978
Total liabilities and fund balances	\$1,347,877	\$357,132	\$151,969	\$21,229	\$1,878,207

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Thirty-Second Judicial District Court

For the year ended December 31, 1999

	Law Clerk	Special Revenue Court	IV-D Program	(Memorandum Only) Total
REVENUES				
Court fines and fees:				
Terrebonne Parish Sheriff	\$57,738			\$57,738
Clerk of Court	80,410			80,410
Terrebonne Parish Police Jury-Criminal Court Fund	216,589			216,589
Bail Bond Fees		99,800		99,800
Child Support Fees			246,779	246,779
Other Income	2,300			2,300
Interest income	53,282	7,178	2,418	62,878
Total revenues	410,319	106,978	249,197	766,494
EXPENDITURES				
General government:				
Judicial District Court:				
Personal services:				
Salaries	128,750		62,249	190,999
Employee benefits	47,169		16,817	63,986
Office Supplies	134	2,500	3,486	6,120
Seminars		1,445	620	2,065
Law Library		3,026		3,026
		250		250
Office Equipment		335	4,477	4,812
Rent			11,443	11,443
Equipment Lease			1,775	1,775
Miscellaneous	6,768	780	13,382	20,930
Total expenditures	182,821	8,336	114,249	305,406
EXCESS OF REVENUES OVER EXPENDITURES	227,498	98,642	134,948	461,088
FUND BALANCES				
Beginning of year	1,120,379	258,490	17,021	1,395,890
End of year	\$1,347,877	\$357,132	\$151,969	\$1,856,978

NOTES TO FINANCIAL STATEMENTS
Thirty-Second Judicial District Court
December 31, 1999

1) REPORTING ENTITY

The Thirty-Second Judicial District Court Law Clerk Fund was established under the provisions of Title 13 of the Louisiana Revised Statutes of 1950, and provides for the collection of a sum, not to exceed ten dollars, from the persons filing any type of civil suit and in criminal cases, from defendants who are convicted or plead guilty.

The Thirty-Second Judicial District Court Fund was established under the provisions of Title 22 of the Louisiana Revised Statutes of 1950, and provides for the collection of a fee on the premiums for all commercial surety underwriters who write criminal bail bonds in the state of Louisiana. The fee shall be equal to two hundred (\$200) dollars for each ten thousand (\$10,000) dollars worth of liability underwritten by the commercial surety. Twenty-five percent of the collected premium fee is distributed to the Judicial Court Fund.

The IV-D Program was established under the provisions of Title 46 of the Louisiana Revised Statutes of 1950, and provides for the collection of a fee of not more than five percent of all existing and future support obligations to fund the administrative costs. The fee may be assessed and collected against existing and future arrearages as well as ongoing support payments, whether or not an arrearage exists. The court may also assess a one-time fee in each case payable by the obligor not to exceed twenty-five dollars to fund the expenses incurred by the district indigent defender board in the representation of individuals ordered to pay support.

The monies collected are to be administered by the judges of the Thirty-Second Judicial District Court and may be utilized for the salaries of law clerks, clerical, research and administrative personnel. The funds may also be used to pay for the cost of establishing and maintaining a law library and for the purchase of equipment or supplies for the efficient operation of the court. No monies may be used for the salaries of any judges.

The Thirty-Second Judicial District Law Clerk and Court Funds are component units of the Terrebonne Parish Consolidated Government and the financial statements of the Thirty-Second Judicial District Law Clerk and Court funds are included in the general purpose financial statements of Terrebonne Parish Consolidated Government as of December 31, 1999.

2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Law Clerk and Court Funds conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant accounting policies:

A. Basis of Presentation--Fund Accounting:

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Governmental Fund:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major

capital projects) that are legally restricted to expenditures for specified purposes. The Law Clerk and Court Funds are Special Revenue Funds.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The Law Clerk and Court Funds utilize the modified accrual basis of accounting. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized when the related fund liabilities are incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay, and other employee benefit amounts which are not accrued.

C. Vacation and Sick Leave

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Sick leave can be accumulated but does not vest. There are no unrecorded liabilities for accumulated vacation and sick leave at December 31, 1999.

D. Budgetary Accounting

The Law Clerk and Court Funds are not subject to provisions of Local Government Budget Act.

3) CASH AND INVESTMENTS

Under state law, the Law Clerk and Court Funds may invest funds in a bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Law Clerk and Court Funds may invest its funds in time deposits or certificates of deposit of state banks organized under Louisiana law or national banks having principal offices in Louisiana. Law Clerk and Court Fund deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of pledged securities plus federal deposit insurance must at all times equal the amount on deposit with the bank. The pledged securities are held in the name of the pledging bank in a custodial financial institution.

Cash, certificates of deposit, and securities pledged by financial institutions at December 31, 1999 were as follows:

Financial Institution	Cash and Certificates of Deposit (Bank Balance)	FDIC/FSLIC Deposit Insurance	Securities	
			Pledged; Held by Custodial Bank; Valued @ Market	Total Security for Deposits
South Louisiana Bank	\$1,343,762	\$200,000	\$1,242,840	\$1,442,840
Bank One	47,663	100,000		100,000
Synergy	100,988	100,000		100,000
LAMP	213,545		213,545	213,545
	<u>\$1,705,958</u>	<u>\$400,000</u>	<u>\$1,456,385</u>	<u>\$1,856,385</u>
	=====	=====	=====	=====

Cash and investment book balances totaled \$1,800,086 at December 31, 1999 as reflected in Exhibit 1.

4) FIXED ASSETS

General Fixed Assets Account Group--Fixed assets have been recorded as an expenditure of the fund from which the payment was made and have been recorded as an asset of the General Fixed Assets Account Group at cost. Depreciation is not provided on general fixed assets.

A summary of changes in general fixed assets at December 31, 1999, follows:

	Balance, December 1, 1998	Additions	Retirements	Balance, December 1, 1999
Office Equipment	\$16,167	\$5,062	\$0	\$21,229
	=====	=====	==	=====

SUPPLEMENTARY FINANCIAL REPORTS

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

To the Honorable Paul R. Wimbish and Judges
of the Thirty-Second Judicial District
Houma, Louisiana 70360

I have audited the general purpose financial statements of the Thirty-Second Judicial District Court for the year ended December 31, 1999, and have issued my report thereon dated April 30, 1999. As part of my audit, I made a study and evaluation of the system of internal accounting controls of the District Court, to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial compliance audits contained in the U. S. General Accounting Office Standards for Audits of Governmental Organizations, Programs, Activities and Functions. For the purpose of this report, I have classified the significant internal accounting controls in the following categories:

1. Court fines and fees
2. Cash receipts
3. Cash disbursements

Solely to assist me in planning and performing my audit, I made a study and evaluation of the above internal accounting controls. The study and evaluation was limited to a preliminary review of the system to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because the audit could be performed more efficiently by expanding my substantive audit tests, my study and evaluation of the internal accounting controls did not extend beyond this preliminary review phase. My study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole on any of the categories of controls identified above.

The management of the Thirty-Second Judicial District Court is responsible for establishing and maintaining a system of internal accounting controls. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system 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 system of internal accounting control, errors and irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal control of the Thirty-Second Judicial District Court taken as a whole or on any of the categories of controls identified in the first paragraph. However, my study and evaluation disclosed no condition that I believe to be a material weakness in relation to the Thirty-Second Judicial District Court's financial statements.

This report is intended solely for the use of management and other federal and state audit agencies, and should not be used for any other purpose. this restriction is not intended to limit the distribution of the report, which, upon acceptance by the Thirty-Second Judicial District Court is a matter of public record.

There were no prior year findings or managment letter comments.

Stanley A. Proche

June 12, 2000

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

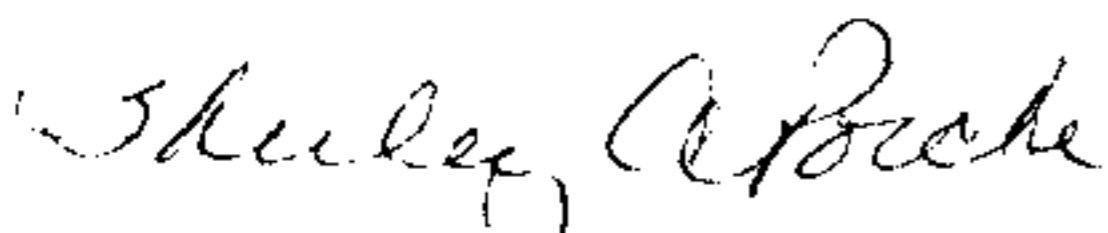
To the Honorable Paul R. Wimbish and Judges
of the Thirty-Second Judicial District
Houma, Louisiana 70360

I have audited the general purpose financial statements of the Thirty-Second Judicial District Court for the year ended December 31, 1999, and have issued my report thereon dated April 30, 1999. My audit was made in accordance with generally accepted auditing standards; the standards for financial compliance audits contained in the U. S. General Accounting Office Standards for Audits of Governmental Organizations, Programs, Activities and Functions, and accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The management of the Thirty-Second Judicial District Court is responsible for compliance with laws and regulations. In connection with my audit referred to above, I selected and tested transactions and records to determine the Judicial District Court's compliance with laws and regulations noncompliance with which could have a material effect on the financial statements of the Judicial District Court.

The results of my tests indicated that for the items tested, the Judicial District Court complied with those provisions of laws and regulations noncompliance with which could have a material effect on the financial statements. With respect to the transactions and records that were not tested by me, nothing came to my attention to indicate that the Judicial District Court had not complied with the appropriate laws and regulations.

There were no prior year findings or management letter comments.


June 12, 2000