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**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
Hahnville, Louisiana
General Purpose Financial Statements
and Independent Auditor's Report
As of and for the 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 JUL 05 2000

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INDEPENDENT AUDITOR'S REPORT

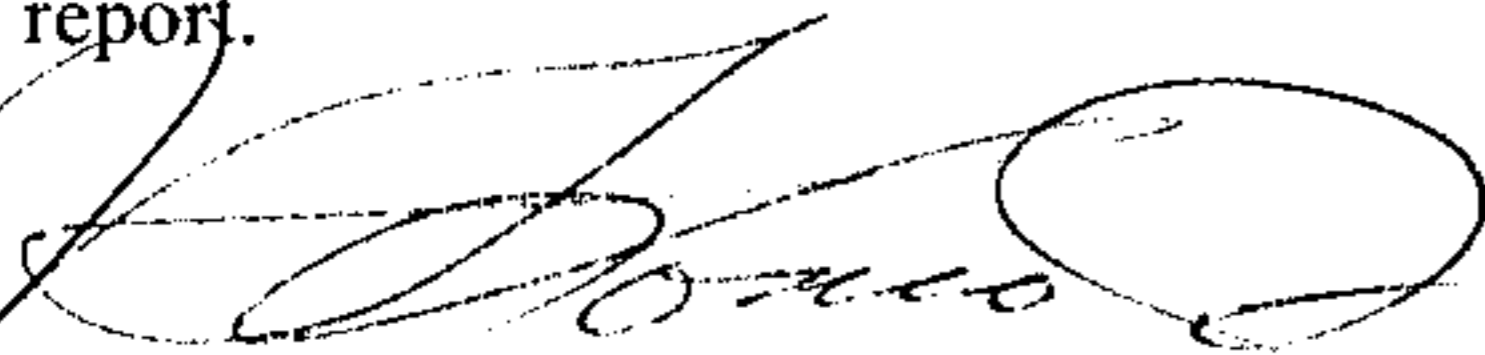
Twenty-Ninth Judicial District Judicial Clerk's Fund
Hahnville, Louisiana

We have audited the accompanying general purpose financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the Twenty-Ninth Judicial District Judicial Clerk's Fund. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards contained in the 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 general purpose financial statements are free of material misstatement. 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-Ninth Judicial District Judicial Clerk's Fund as of December 31, 1999, 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 June 5, 2000, on our consideration of the Twenty-Ninth Judicial District Judicial Clerk's Fund internal control structure and a report dated June 5, 2000, on its compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.



June 5, 2000

**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND**
St. Charles Parish, Louisiana
Governmental Fund Type - General Fund
Balance Sheet
December 31, 1999

Statement A

	<u>Governmental Fund Type - General Fund</u>	<u>Account Group General Fixed Assets</u>	<u>Total (Memorandum ONLY)</u>
<u>ASSETS</u>			
Cash and cash equivalents (Note B)	\$ 254,887	\$ -	\$ 254,887
Furniture and equipment (Note C)	<u>-</u>	<u>224,301</u>	<u>224,301</u>
TOTAL ASSETS	<u>\$ 254,887</u>	<u>\$ 224,301</u>	<u>\$ 479,188</u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Equity and Other Credits:			
Investment in general fixed assets	\$ -	\$ 224,301	\$ 224,301
Fund balance - unreserved - undesignated	<u>254,887</u>	<u>-</u>	<u>254,887</u>
Total Equity and Other Credits	<u>254,887</u>	<u>224,301</u>	<u>479,188</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 254,887</u>	<u>\$ 224,301</u>	<u>\$ 479,188</u>

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

**TWENTY-NINTH JUDICIAL DISTRICT
 JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Year Ended December 31, 1999**

Statement B

REVENUES

Criminal fees	\$ 204,161
Civil fees	35,535
Interest earnings	6,077
Other revenue	<u>85,849</u>
Total Revenues	<u>331,622</u>

EXPENDITURES

Personal services and related benefits	82,172
Administrative services	7,200
Professional services	129,562
Office supplies and expenditures	21,601
Conferences, dues, publications and subscriptions	21,346
Capital outlay: Office equipment	<u>10,688</u>

Total Expenditures	<u>272,569</u>
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Excess of Revenues over Expenditures	59,053
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Fund Balance at Beginning of Year	<u>195,834</u>
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Fund Balance at End of Year	<u>\$ 254,887</u>
-----------------------------	-------------------

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

**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1999**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Ninth Judicial District Judicial Clerk's Fund was established in accordance with Louisiana Revised Statutes 13:996.13-15. The Judicial Clerk's Fund is part of the operations of the district court system.

1. Basis of Presentation

The accompanying general purpose financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund have been prepared in accordance 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.

2. Fund's and Account Groups

The Judicial Clerk's Fund uses a fund (General Fund) and an account group (General Fixed Assets Account Group) to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain government functions and activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. 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 funds because they do not directly affect net expendable available financial resources.

The General Fund of the Judicial Clerk's Fund is classified as a governmental fund. The General Fund accounts for all of the entity's general activities and financial resources, including the collection and disbursement of specific or legally restricted monies.

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. The operating statements of the General Fund present increases and decreases in net current assets. The Judicial Clerk's Fund records are maintained on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1999

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Accounting- continued

Revenues:

Fees are recorded in the year they are collected by the Clerk of Court.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

4. Budgets

The Judicial Clerk's Fund is not required to prepare a budget.

5. Fixed Assets and Long-term Obligations

Fixed assets purchased from the General Fund are accounted for in the general fixed assets account group. Fixed assets are stated at historical cost. Purchases of general fixed assets are recorded as expenditures at the time of purchase.

There were no long-term obligations at December 31, 1999.

6. Cash and Cash Equivalents

Cash includes amounts in interest bearing demand deposits. Cash equivalents include amounts in certificates of deposit. Under state law, the entity may deposit funds in demand deposits, interest bearing demand deposits, money market accounts and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

7. Compensated Absences and Pension Plan

The fund had no employees in 1999; therefore, it does not have a leave policy and it does not participate in any pension plan.

**TWENTY-NINTH JUDICIAL DISTRICT
 JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1999**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Total Columns on Balance Sheet

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B - CASH

At December 31, 1999, the carrying amount (book balance) of all cash of the Judicial Clerk's Fund totaled \$ 254,887, and is listed as follows:

Interest bearing demand deposits	\$ 129,887
Certificates of Deposit	<u>125,000</u>
Total	<u>\$ 254,887</u>

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 fund had \$ 136,715 in deposits (collected bank balances). These deposits were fully secured from risk by federal deposit insurance and the pledge of securities in the amount of \$ 159,250 by the fiscal agent bank.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furniture and equipment) is as follows:

Balance, December 31, 1998	\$ 220,059
Additions	10,688
Retirements	<u>(6,446)</u>
Balance, December 31, 1999	<u>\$ 224,301</u>

**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1999**

NOTE D - LEASES

The Judicial Clerk's Fund did not have any capital or operating lease commitments as of and for the year ended December 31, 1999.

NOTE E - RELATED PARTY TRANSACTIONS

During 1999, the *Twenty-Ninth Judicial District Judicial Clerk's Fund* paid compensation to a related party who was hired prior to December 31, 1990. This compensation totaled \$15,000 in 1999.

According to the provisions of subsection B.(4) of Canon 3 of the Code of Judicial Conduct, any employee of a court employed by such court on or before December 31, 1990, or any employee of a court who becomes a member of a judge's immediate family subsequent to employment shall not be prohibited from continued employment with the court.

NOTE F - YEAR 2000 (unaudited)

The Funds accounting records are maintained by an outside firm who's hardware and software are year 2000 compliant.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

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

Board of Directors
Twenty-Ninth Judicial District
Judicial Clerk's Fund
Hahnville, Louisiana

We have audited the general purpose financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 5, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

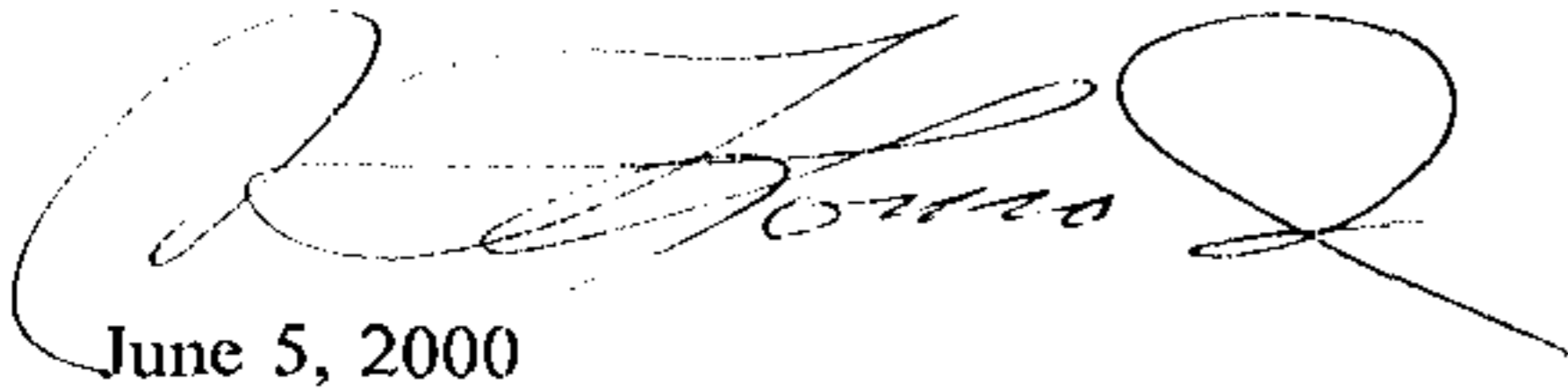
As a part of obtaining reasonable assurance about whether the Twenty-Ninth Judicial District Judicial Clerk's Fund general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with 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, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Twenty-Ninth Judicial District Judicial Clerk's Fund internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operations that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgement, could adversely affect the fund's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. We noted that the size of the fund's operations and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control structure, however, the Judges feel that to employ such controls would not be cost beneficial.

A material weakness is a reportable 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 general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable conditions described above to be a material weakness.

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.

A handwritten signature in black ink, appearing to read "R. Thomas", with a large, stylized flourish at the end.

June 5, 2000