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**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
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 08-30-00

Audit of General Purpose Financial Statements

December 31, 1999

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The Honorable Martin E. Coady, Chief Judge, and
Judges of the **Twenty-Second Judicial District Court**
Washington, St. Tammany Parishes, Louisiana

Independent Auditor's Report

We have audited the accompanying general purpose financial statements of the **TWENTY-SECOND JUDICIAL DISTRICT COURT** 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 **TWENTY-SECOND JUDICIAL DISTRICT COURT's** management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *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 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-SECOND JUDICIAL DISTRICT COURT** 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 *Governmental Auditing Standards*, we have also issued our reported dated June 26, 2000 on our consideration of the **TWENTY-SECOND JUDICIAL DISTRICT COURT's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Sabate, Schut, Long & Head

A Professional Accounting Corporation

June 26, 2000

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 1999
With Comparative Totals for 1998**

ASSETS	Governmental Fund Type	Account Group	Totals (Memorandum Only)	
	Special Revenue	General Fixed Assets	1999	1998
Cash	\$ 1,956,623	\$ -	\$ 1,956,623	\$ 1,910,818
Receivables	46,482	-	46,482	37,825
Due From Other Court Funds	9,295	-	9,295	116,793
Office Furniture and Equipment	-	606,284	606,284	514,903
Renovations	-	46,492	46,492	12,514
Total Assets	<u>\$ 2,012,400</u>	<u>\$ 652,776</u>	<u>\$ 2,665,176</u>	<u>\$ 2,592,853</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts Payable	\$ 66,134	\$ -	\$ 66,134	\$ 138,797
Due To Other Court Funds	9,295	-	9,295	116,793
Total Liabilities	<u>75,429</u>	<u>-</u>	<u>75,429</u>	<u>255,590</u>
Fund Equity				
Investment in General Fixed Assets	-	652,776	652,776	527,417
Fund Balance				
Unreserved - Undesignated	<u>1,936,971</u>	<u>-</u>	<u>1,936,971</u>	<u>1,809,846</u>
Total Fund Equity	<u>1,936,971</u>	<u>652,776</u>	<u>2,589,747</u>	<u>2,337,263</u>
Total Liabilities and Fund Equity	<u>\$ 2,012,400</u>	<u>\$ 652,776</u>	<u>\$ 2,665,176</u>	<u>\$ 2,592,853</u>

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

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 1999
With Comparative Totals for 1998**

	1999	Totals (Memorandum Only) 1998
REVENUES		
Current Court Revenues		
Civil Cases	\$ 122,610	\$ 111,079
Bail Bond Fees	58,178	62,136
Other Fees	17,003	13,128
Judicial Fees		
Child Support Collection Fees	362,227	343,592
Probation Fees	345,982	332,080
Drug Screens	46,829	-
Other Revenues		
Interest Earned	78,854	87,261
State Grant - Friends in Need Service	49,156	28,000
Federal Grant Revenue - Drug Court Grant	125,272	-
Miscellaneous	58,153	10,502
Total Revenues	<u>1,264,264</u>	<u>987,778</u>
EXPENDITURES		
Salaries and Related Benefits	350,012	400,683
Contractual Services		
Court Reporters	15,870	17,347
Audit Fees	4,500	6,000
Computer Programming	27,173	11,397
Janitorial Services	18,060	15,178
Youth Service Bureau	201,053	179,897
Consultant	2,880	-
Rent	50,289	31,160
Courtroom Security	30,000	45,000
Indigent Defender Board	30,000	30,000
District Attorney's Office	18,000	18,000
Child Support Collection Expense	9,694	7,567
Repairs, Maintenance, Renovations	13,066	43,603
Insurance	15,808	11,762
Telephone	18,256	15,990
Dues, Subscriptions, and Law Books	14,713	30,424
Drug Screens	50,823	-
Materials and Supplies	83,831	64,151
Other		
Educational Seminars - Travel, Meals, Lodging, and Registration Fees	44,017	55,924
Administrative Meetings	1,765	3,033
Miscellaneous	11,970	5,553
Capital Outlays	125,359	77,824
Total Expenditures	<u>1,137,139</u>	<u>1,070,493</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	127,125	(82,715)
OTHER FINANCING SOURCES (USES)		
Fund Transfers-In (Out)	-	-
FUND BALANCES - BEGINNING	<u>1,809,846</u>	<u>1,892,561</u>
FUND BALANCES - ENDING	<u>\$ 1,936,971</u>	<u>\$ 1,809,846</u>

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

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ACTUAL AND
BUDGET (GAAP BASIS) - SPECIAL REVENUE FUNDS
For The Year December 31, 1999**

	Actual	Budget	Variance Favorable (Unfavorable)
REVENUES			
Current Court Revenues			
Civil Cases	\$ 122,610	\$ 109,000	\$ 13,610
Bail Bond Fees	58,178	56,000	2,178
Other Fees	17,003	10,000	7,003
Judicial Fees			
Child Support Collection Fees	362,227	340,000	22,227
Probation Fees	345,982	357,000	(11,018)
Drug Screens	46,829	-	46,829
Other Revenues			
Interest Earned	78,854	122,000	(43,146)
State Grant - Friends in Need Service	49,156	21,000	28,156
Federal Grant Revenue - Drug Court Grant	125,272	125,272	-
Miscellaneous	58,153	56,000	2,153
Total Revenues	<u>1,264,264</u>	<u>1,196,272</u>	<u>67,992</u>
EXPENDITURES			
Salaries and Related Benefits	350,012	460,609	110,597
Contractual Services			
Court Reporters	15,870	19,800	3,930
Audit Fees	4,500	7,500	3,000
Computer Programming	27,173	30,100	2,927
Janitorial Services	18,060	19,000	940
Youth Service Bureau	201,053	178,100	(22,953)
Consultant	2,880	2,880	-
Rent	50,289	50,900	611
Courtroom Security	30,000	30,000	-
Indigent Defender Board	30,000	30,000	-
District Attorney's Office	18,000	18,000	-
Child Support Collection Expense	9,694	-	(9,694)
Repairs, Maintenance, Renovations	13,066	29,823	16,757
Insurance	15,808	13,800	(2,008)
Telephone	18,256	19,075	819
Dues, Subscriptions, and Law Books	14,713	19,500	4,787
Drug Screens	50,823	-	(50,823)
Materials and Supplies	83,831	130,821	46,990
Other			
Educational Seminars - Travel, Meals, Lodging, and Registration Fees	44,017	46,300	2,283
Administrative Meetings	1,765	2,000	235
Miscellaneous	11,970	1,651	(10,319)
Capital Outlays	125,359	1,082,128	956,769
Total Expenditures	<u>1,137,139</u>	<u>2,191,987</u>	<u>1,054,848</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	127,125	(995,715)	1,122,840
OTHER FINANCING SOURCES (USES)			
Fund Transfers-In (Out)	-	-	-
FUND BALANCES - BEGINNING	<u>1,809,846</u>	<u>1,809,846</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 1,936,971</u>	<u>\$ 814,131</u>	<u>\$ 1,122,840</u>

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

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The financial statements of the Court have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

REPORTING ENTITY

The general purpose financial statements of the Court include the Judicial Expense Special Revenue Fund, the Child Support Special Revenue Fund, the Drug Court Grant Fund, and the General Fixed Assets Account Group. In prior years, the Court also reported on the Misdemeanor Probation Special Revenue Fund. However, during 1998, this fund was closed and a residual equity transfer of its remaining fund balance was made to the Judicial Expense Fund.

The Criminal Court Fund is included in the general purpose financial statements of the St. Tammany Parish Police Jury (the "Police Jury") because the Police Jury is responsible for any deficiency in the fund.

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 aid to 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 funds 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 and the acquisition of general fixed assets. All of the governmental funds of the Court are considered to be special revenue funds.

Establishment and description of these funds are as follows:

Judicial Expense Fund

The Judicial Expense Fund of the Court was established under the provisions of the Louisiana Legislative Act 553 in 1980. The act specifies that the clerks of courts and the sheriffs of the Parishes of St. Tammany and Washington shall collect a fee, limited by laws as to the amount, for each civil suit and criminal case filed within the court's jurisdiction. The clerks of court and the sheriffs of the Parishes of St. Tammany and Washington shall place all sums collected or received under this act in a separate account to be designated as the Judicial Expense Fund for the Court in depositories to be designated by the judges of the Court, en banc.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FUND ACCOUNTING (Continued)

Judicial Expense Fund (Continued)

The Judges, en banc, shall have control over the fund and all disbursements made therefrom. They shall cause to be conducted annually an audit of the fund and the books and accounts relating thereto, and shall file the same with the office of the legislative auditor, where it shall be available for public inspection.

In general, the Judicial Expense Fund was established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of the Court or the offices or the individual judges and is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized or established by law for any of the aforesaid purposes. No salary shall be paid from the Judicial Expense Fund to any of the judges of the district, except as may be paid for administering the said funds, and then only after prior legislative approval.

Child Support Fund

The Child Support Fund of the Court was established under the provisions of Louisiana Revised Statutes 46:236.5 effective January 1, 1989. Under these statutes, the Court has implemented an expedited process for the establishment, modification and enforcement of support obligations by authorizing and directing the Judge presiding over the Family Section (Child Support) of the Court to appoint one or more Hearing Officers, who shall serve at his pleasure, to hear support and support related matters.

The Fund is authorized to assess a fee of five (5) percent on all support obligations made executory on or after January 1, 1989, as a result of hearing on a rule to enforce support.

Drug Court Grant Fund

The Drug Court Program Fund was established in 1999 subsequent to the Court being awarded a grant from the U.S. Department of Justice through its Office of Justice Programs. The Drug Court program is designed to be a prosecution diversion program for nonviolent offenders of illegal drug possession. The Drug Court program provides counseling to participants. However, the participants agree to random drug testing to monitor their use of illegal drugs.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the general purpose financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied. The Court's records are maintained on a modified accrual basis of accounting.

Revenues

Revenues are accrued when the amounts to be received are both measurable and available.

Grant income associated with the Drug Court Grant is accrued when the Court has a right to reimbursement due to incurring related grant costs.

Expenditures

Expenditures, under the modified accrual basis of accounting, are recorded at the time the liabilities are incurred. Capital outlays are recorded as expenditures at the time of acquisition.

Other Financing Sources

Advances between funds that are not expected to be repaid are accounted for as transfers. In those cases in which repayments are expected, the advances are accounted for through the various due to and due from accounts.

BUDGET POLICIES

The Court prepares an annual budget for its Judicial Expense Fund and Child Support Fund. The budgets are prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget was made available for public inspection beginning December 14, 1998 through December 16, 1998, at one of the Courtrooms. The budget was adopted on December 16, 1998, and was amended once during 1999.

Budget amounts for the Drug Court Grant Fund were set equal to actual since the grant was not awarded to the Court until May 1999.

ENCUMBRANCES

Encumbrance accounting is not utilized by the Court.

CASH AND CASH EQUIVALENTS

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 Court may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
NOTES TO FINANCIAL STATEMENTS**

NOTE A

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed asset account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. It is the Court's policy to capitalize fixed assets over \$250.

COMPENSATED ABSENCES

Vacation Leave

The Judges of the Court establish vacation policies for their respective employees. All other employees generally earn vacation according to the following length of employment:

One Year of Employment	-	One Week Vacation
Two Years of Employment	-	Two Weeks Vacation
Five Years of Employment	-	Three Weeks Vacation
Ten Years of Employment	-	Four Weeks Vacation

Unused vacation time is not allowed to be carried over from one calendar year to the next. However, upon termination, unused vacation time is paid to employees in good standing with the Court.

Sick Leave

Employees are allocated ten days of sick leave each year and are allowed to carryforward unused sick leave days; however, accumulated sick time is not paid upon termination.

USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

TOTAL COLUMNS ON STATEMENTS

Total columns on the combined financial statements are captioned "Memorandum Only" to indicate they are presented to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompanying general purpose financial statements in order to provide an understanding of changes in the Court's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
NOTES TO FINANCIAL STATEMENTS**

NOTE B

CASH AND CASH EQUIVALENTS

At December 31, 1999, the Court has cash and cash equivalents (book balances) totaling \$1,956,622 as follows:

Demand Deposits	\$ -
Interest-Bearing Demand Deposits	<u>1,956,623</u>
	<u>\$1,956,623</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed 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 Court has \$1,970,663 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$3,120,000 of pledged securities held by the Federal Reserve Bank of Atlanta in the name of the fiscal agent bank (GASB Category 3).

NOTE C

RECEIVABLES

The receivables at December 31, 1999 are summarized below:

Due from State – Bail Bond Fees	\$ 10,982
Due from St. Tammany Parish Sheriff – Court Costs	12,974
Due from St. Tammany Clerk of Court	11,026
Other	<u>11,500</u>
	<u>\$ 46,482</u>

No allowance for doubtful accounts has been established, as all receivables were collected in January and February of 2000.

NOTE D

CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, 1999	Additions	Deletions	Balance December 31, 1999
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Office Furniture and Equipment	\$ 514,903	\$ 91,381	\$ -	\$ 606,284
Office Renovations	<u>12,514</u>	<u>33,978</u>	<u>-</u>	<u>46,492</u>
	<u>\$ 527,417</u>	<u>\$ 125,359</u>	<u>\$ -</u>	<u>\$ 652,776</u>

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
NOTES TO FINANCIAL STATEMENTS**

NOTE E

PENSION PLANS

The employees of the Court belong to the Parochial Employees Retirement System of Louisiana (the "Plan"). The Plan is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Contributions to the Plan are made by the St. Tammany Parish Police Jury and the Washington Parish Police Jury. The Court reimburses the Police Juries for amounts in excess of what they are required to pay.

NOTE F

AGENCY FUNDS

The Child Support Fund collects funds for the Louisiana Department of Health and Human Resources. These Funds, less the Court's commission of 5% are deposited directly into a State bank account. The Court has no control over the State's bank account. The Child Support fund did not owe the State any funds at December 31, 1999.

The **TWENTY-SECOND JUDICIAL DISTRICT COURT** does not collect funds for any other agencies.

NOTE G

COMMITMENTS

INDIGENT DEFENDER'S OFFICE AND DISTRICT ATTORNEY'S OFFICE

As authorized by Louisiana Revised Statute 46:236.5, and as ordered by the Judges of the Court, the Child Support Fund is required to pay the Indigent Defender's Office and the District Attorney's Office \$2,500 per month and \$1,500 per month, respectively. These payments shall continue until otherwise terminated by the Judges of the Court.

YOUTH SERVICES BUREAU OF ST. TAMMANY PARISH

As ordered by the Judges of the Court, the Child Support Fund is required to pay the Youth Services Bureau of St. Tammany Parish \$3,000 per month. In addition, the Judicial Expense Fund is required to pay the Youth Services Bureau of St. Tammany Parish \$8,825 per month, as ordered by the Judges of the Court. These payments shall continue until otherwise terminated by the Judges of the Court.

OPERATING LEASES

The Court leases office equipment through operating leases that expire through August 2002. Future minimum lease payments are as follows:

2000	\$ 4,692
2001	4,299
2002	<u>1,580</u>
	<u>\$ 10,571</u>

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 1999
With Comparative Totals for 1998**

	Judicial Expense Fund	Child Support Fund	Drug Court Program Fund	Total December 31,	
				1999	1998
ASSETS					
Cash	\$ 1,025,377	\$ 906,631	\$ 24,615	\$ 1,956,623	\$ 1,910,818
Receivables	46,482	-	-	46,482	37,825
Due From Other Court Funds	9,295	-	-	9,295	116,793
	<u>\$ 1,081,154</u>	<u>\$ 906,631</u>	<u>\$ 24,615</u>	<u>\$ 2,012,400</u>	<u>2,065,436</u>
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts Payable	\$ 55,474	\$ 10,660	\$ -	\$ 66,134	\$ 138,797
Due To Other Court Funds	-	9,295	-	9,295	116,793
	<u>55,474</u>	<u>19,955</u>	<u>-</u>	<u>75,429</u>	<u>255,590</u>
Fund Balances					
Unreserved - Undesignated	1,025,680	886,676	24,615	1,936,971	1,809,846
	<u>1,025,680</u>	<u>886,676</u>	<u>24,615</u>	<u>1,936,971</u>	<u>1,809,846</u>
Total Liabilities and Fund Equity	<u>\$ 1,081,154</u>	<u>\$ 906,631</u>	<u>\$ 24,615</u>	<u>\$ 2,012,400</u>	<u>\$ 2,065,436</u>

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For The Year Ended December 31, 1999
With Comparative Totals for 1998**

	Judicial Expense Fund	Child Support Fund	Drug Court Program Fund	Total December 31,	
				1999	1998
REVENUES					
Current Court Revenues					
Civil Cases	\$ 122,610	\$ -	\$ -	\$ 122,610	111,079
Bail Bond Fees	58,178	-	-	58,178	62,136
Other Fees	10,121	-	6,882	17,003	13,128
Judicial Fees					
Child Support Fees	-	362,227	-	362,227	343,592
Probation Fees	345,982	-	-	345,982	332,080
Drug Screens	-	-	46,829	46,829	-
Other Revenues					
Interest Earned	45,855	32,482	517	78,854	87,261
State Grant - Friends in Need	21,156	28,000	-	49,156	28,000
Federal Grant Revenue - Drug Court Grant	-	-	125,272	125,272	-
Miscellaneous	58,143	-	10	58,153	10,502
Total Revenues	<u>662,045</u>	<u>422,709</u>	<u>179,510</u>	<u>1,264,264</u>	<u>987,778</u>
EXPENDITURES					
Salaries and Related Benefits	224,243	65,418	60,351	350,012	400,683
Contractual Services					
Court Reporters	15,870	-	-	15,870	17,347
Audit Fees	2,500	2,000	-	4,500	6,000
Computer Programming	26,258	915	-	27,173	11,397
Janitorial Services	18,060	-	-	18,060	15,178
Youth Service Bureau	127,053	74,000	-	201,053	179,897
Consultant	-	-	2,880	2,880	-
Rent	35,658	640	13,991	50,289	31,160
Courtroom Security	-	30,000	-	30,000	45,000
Indigent Defender Board	-	30,000	-	30,000	30,000
District Attorney's Office	-	18,000	-	18,000	18,000
Child Support Collection Expense	9,694	-	-	9,694	7,567
Repairs, Maintenance, and Renovations	6,722	-	6,344	13,066	43,603
Insurance	13,708	2,100	-	15,808	11,762
Telephone	13,281	-	4,975	18,256	15,990
Dues, Subscriptions, and Law Books	14,713	-	-	14,713	30,424
Drug Screens	-	-	50,823	50,823	-
Materials and Supplies	73,460	1,940	8,431	83,831	64,151
Other					
Educational Seminars - Travel, Meals, Lodging, and Registration Fees	42,933	1,084	-	44,017	55,924
Administrative Meetings	1,765	-	-	1,765	3,033
Miscellaneous	21	11,949	-	11,970	5,553
Capital Outlays	116,231	-	9,128	125,359	77,824
Total Expenditures	<u>742,170</u>	<u>238,046</u>	<u>156,923</u>	<u>1,137,139</u>	<u>1,070,493</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,125)	184,663	22,587	127,125	(82,715)
OTHER FINANCING SOURCES (USES)					
Fund Transfers-In (Out)	(2,028)	-	2,028	-	-
FUND BALANCES - BEGINNING	<u>1,107,833</u>	<u>702,013</u>	<u>-</u>	<u>1,809,846</u>	<u>1,892,561</u>
FUND BALANCES - ENDING	<u>\$ 1,025,680</u>	<u>\$ 886,676</u>	<u>\$ 24,615</u>	<u>\$ 1,936,971</u>	<u>\$ 1,809,846</u>

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (GAAP BASIS)
For The Year Ended December 31, 1999**

	Judicial Expense Fund			Child Support Fund			Drug Court Program Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
REVENUES									
Current Court Revenues									
Civil Cases	\$ 122,610	\$ 109,000	\$ 13,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bail Bond Fees	58,178	56,000	2,178	-	-	-	-	-	-
Other Fees	10,121	10,000	121	-	-	-	6,882	-	6,882
Judicial Fees	-	-	-	-	-	-	-	-	-
Child Support Fees	-	-	-	362,227	340,000	22,227	-	-	-
Probation Fees	345,982	357,000	(11,018)	-	-	-	-	-	-
Drug Screens	-	-	-	-	-	-	46,829	-	46,829
Other Revenues	-	-	-	-	-	-	-	-	-
Interest Earned	45,855	95,000	(47,145)	32,482	29,000	3,482	517	-	517
State Grant - Friends in Need	21,156	21,000	156	28,000	-	28,000	-	-	-
Federal Grant Revenue - Drug Court Grant	-	-	-	-	-	-	125,272	125,272	-
Miscellaneous	58,143	56,000	2,143	-	-	-	10	-	10
Total Revenues	662,045	702,000	(39,955)	422,709	369,000	53,709	179,510	125,272	54,238
EXPENDITURES									
Salaries and Related Benefits	224,245	300,000	75,757	65,418	120,000	54,582	60,351	40,609	(19,742)
Contractual Services									
Court Reporters	15,870	19,800	3,930	-	-	-	-	-	-
Audit Fees	2,500	4,500	2,000	2,000	3,000	1,000	-	-	-
Computer Programming	26,258	28,700	2,442	915	1,400	485	-	-	-
Janitorial Services	18,060	19,000	940	-	-	-	-	-	-
Youth Service Bureau	127,053	127,100	47	74,000	51,000	(23,000)	-	-	-
Consultant	-	-	-	-	-	-	2,880	2,880	(1,091)
Rent	35,658	38,000	2,342	640	-	(640)	-	-	-
Courtroom Security	-	-	-	30,000	30,000	-	-	-	-
Indigent Defender Board	-	-	-	30,000	30,000	-	-	-	-
District Attorney's Office	-	-	-	18,000	18,000	-	-	-	-
Child Support Collection Expense	9,694	-	(9,694)	-	-	-	-	-	-
Repairs, Maintenance, and Renovations	6,722	28,000	21,278	-	-	-	6,344	1,823	(4,521)
Insurance	13,708	13,000	(708)	2,100	800	(1,300)	-	-	-
Telephone	13,281	14,100	819	-	-	-	4,975	4,975	-
Dues, Subscriptions, and Law Books	14,713	19,400	4,687	-	100	100	-	-	-
Drug Screens	-	-	-	-	-	-	50,823	-	50,823
Materials and Supplies	73,460	75,015	1,555	1,940	3,500	1,560	8,431	52,306	43,875
Other									
Educational Seminars - Travel, Meals, Lodging, and Registration Fees	42,933	46,000	3,067	1,084	300	(784)	-	-	-
Administrative Meetings	1,765	2,000	235	-	-	-	-	-	-
Miscellaneous	21	1,000	979	11,949	-	(11,949)	-	651	651
Capital Outlays	116,231	753,000	636,769	-	320,000	520,000	9,128	9,128	-
Total Expenditures	742,170	1,488,615	746,445	238,046	578,100	340,054	156,923	125,272	19,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,125)	(786,615)	706,490	184,663	(209,100)	393,763	22,587	-	22,587
OTHER FINANCING SOURCES (USES)									
Fund Transfers-In (Out)	(2,028)	-	(2,028)	-	-	-	2,028	-	2,028
FUND BALANCES - BEGINNING	1,107,833	1,107,833	-	702,013	702,013	-	-	-	-
FUND BALANCES - ENDING	\$ 1,025,680	\$ 321,218	\$ 704,462	\$ 886,676	\$ 492,913	\$ 393,763	\$ 24,615	\$ -	\$ 24,615



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

The Honorable Martin E. Coady, Chief Judge and
Judges of the **Twenty-Second Judicial District Court**
Washington, St. Tammany Parishes, Louisiana

We have audited the general purpose financial statements of **TWENTY-SECOND JUDICIAL DISTRICT COURT** as of and for the year ended December 31, 1999, and have issued our report thereon dated June 26, 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 part of obtaining reasonable assurance about whether the **TWENTY-SECOND JUDICIAL DISTRICT COURT**'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our 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-SECOND JUDICIAL DISTRICT COURT**'s 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 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the **TWENTY-SECOND JUDICIAL DISTRICT COURT**, management, and the Legislative Auditor of the State of Louisiana, and it is not intended to be and should not be used by anyone other than these specified parties.



A Professional Accounting Corporation

June 26, 2000

**TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISHES, LA
SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended December 31, 1999**

INTERNAL CONTROLS OVER FINANCIAL REPORTING

Finding 99-1

Condition: It was noted that the Court was not performing a physical inventory of its fixed assets on an annual basis.

Recommendation: It was recommended that the Court perform an annual inventory of its general fixed assets.

Current Status: This recommendation was adopted in 1999 and no similar findings were noted for the 1999 audit.