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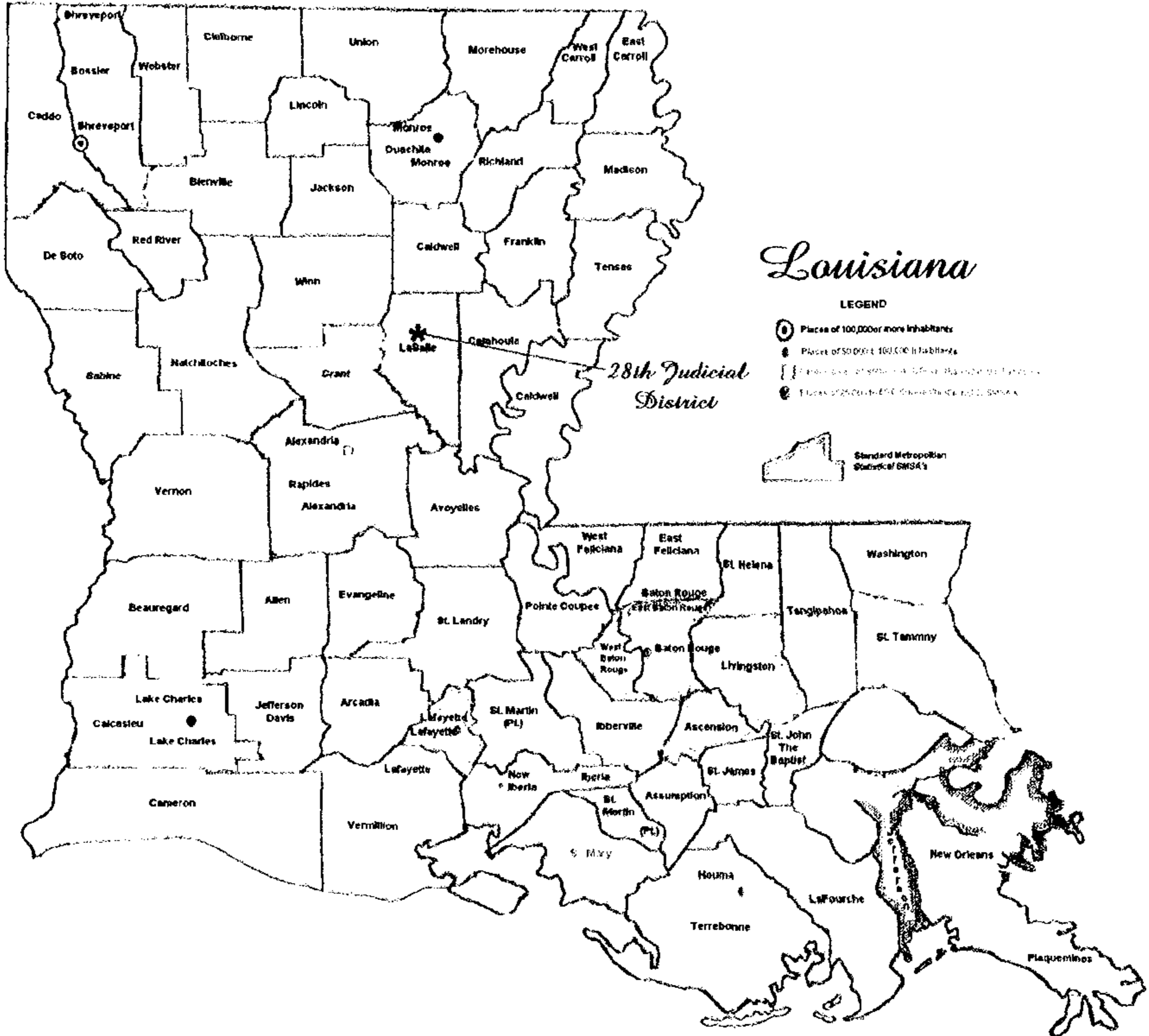
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JUDICIAL EXPENSE FUND
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LaSalle Parish
AUDITED FINANCIAL STATEMENTS
As of and for the
Fiscal Year Ended October 31, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date FEB 23 2000

TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH



* The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes.

JUDICIAL EXPENSE FUND
of the
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

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INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS

The Honorable Judge J. P. Mauffray
Judicial Expense Fund of the
Twenty-Eighth Judicial District Court
LaSalle Parish
State of Louisiana

I have audited the component unit financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the Judge of the Twenty-Eighth 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 and 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 component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit 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.

I was unable to determine what effect, if any, the year 2000 will have on the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's computer system or what effect it will have on the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's financial condition.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the component unit financial statements referred to above present fairly the financial position of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, at October 31, 1999 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The graphs listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana. 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 component unit financial statements taken as a whole.

January 4, 2000

Jena, Louisiana

John R. Vercher

JOHN R. VERCHER PC

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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

The Honorable Judge J. P. Mauffray
Judicial Expense Fund of the
Twenty-Eighth Judicial District Court
LaSalle Parish
State of Louisiana

I have audited the component unit financial statements of the Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana, for the fiscal year ended October 31, 1999, and have issued my report thereon dated January 4, 2000. 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 part of obtaining reasonable assurance about whether Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana, component unit financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, on compliance with which could have a direct and material effect on the determination of financial statements 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 instance 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 Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana'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. My 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 risk that misstatements in amounts not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to material weaknesses.

This report is intended for the information of the Judicial Expense Fund of the Twenty-eighth Judicial District Court, LaSalle Parish, Louisiana's management and Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.

January 4, 2000

Jena, Louisiana

John R. Vercher

*COMPONENT UNIT
FINANCIAL STATEMENTS*

JUDICIAL EXPENSE FUND
of the
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 STATE OF LOUISIANA
 LASALLE PARISH

General Fund and Account Groups

*Combining Balance Sheet
 October 31, 1999*

	<u>GENERAL FUND</u>	<u>ACCOUNT GROUPS GENERAL FIXED ASSETS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
ASSETS			
Cash	\$ 20,997	\$ -0-	\$ 20,997
Savings Account	6,223	-0-	6,223
Investment	10,000		10,000
Due From Other Governmental Units	2,305	-0-	2,305
Fixed Assets	-0-	68,661	68,661
TOTAL ASSETS	<u>\$ 39,525</u>	<u>\$ 68,661</u>	<u>\$ 108,186</u>
LIABILITIES AND EQUITY			
Accounts Payable	\$ 252	\$ -0-	\$ 252
Investments in Fixed Assets	-0-	68,661	68,661
Fund Balance – Unreserved	39,273	-0-	39,273
TOTAL LIABILITIES AND EQUITY	<u>\$ 39,525</u>	<u>\$ 68,661</u>	<u>\$ 108,186</u>

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND
of the
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

*Statement of Revenues, Expenditures, and
Changes in Fund Balance
Budget (GAAP) vs Actual
Fiscal Year Ended October 31, 1999*

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental	\$ 34,500	\$ 38,492	\$ 3,992
Interest Income	-0-	526	526
	-----	-----	-----
TOTAL REVENUES	<u>\$ 34,500</u>	<u>\$ 39,018</u>	<u>\$ 4,518</u>
EXPENDITURES			
Current- Judicial:			
Office Expense	\$ 14,000	\$ 7,429	\$ 6,571
Salaries	-0-	2,550	(2,550)
Dues & Conference Fees	4,500	822	3,678
Travel	4,000	2,545	1,455
Capital Outlay -- Equipment	8,500	2,955	5,545
Miscellaneous	3,500	165	3,335
Insurance	-0-	310	(310)
Subscriptions	-0-	572	(572)
Legal & Professional	-0-	834	(834)
Telephone	-0-	849	(849)
Copier Lease	-0-	4,361	(4,361)
Meetings	-0-	254	(254)
	-----	-----	-----
TOTAL EXPENDITURES	<u>\$ 34,500</u>	<u>\$ 23,646</u>	<u>\$ 10,854</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ -0-</u>	<u>\$ 15,372</u>	<u>\$ 15,372</u>
FUND BALANCE, BEGINNING	23,901	23,901	-0-
	-----	-----	-----
FUND BALANCE, ENDING	<u>\$ 23,901</u>	<u>\$ 39,273</u>	<u>\$ 15,372</u>

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND
of the
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

Statement of General Fixed Assets
October 31, 1999

General Fixed Assets At Cost:	
Equipment	<u>\$ 68,661</u>
Total General Fixed Assets	<u>68,661</u>
Investment in General Fixed Assets:	
Property Acquired from General Fund	<u>\$ 68,661</u>
Total Investment in General Fixed Assets	<u>\$ 68,661</u>

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND
of the
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

Statement of Changes in General Fixed Assets
Fiscal Year Ended October 31, 1999

General Fixed Assets, Beginning Of Year	\$ 65,706
Additions: General Fund	<u>2,955</u>
General Fixed Assets, End of Year	<u>\$ 68,661</u>

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

NOTES TO FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 916 of the 1985 Session of the Louisiana Legislature and began operating in November of 1986. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the office of the judge thereof, and is in addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Twenty-Eighth Judicial District Court and are collected by the sheriff.

A. Financial Reporting Entity

The Judicial Expense Fund is part of the operations of the district court system. The district court system is fiscally dependent on the police jury for office space and courtrooms. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, this fund is a component unit of the LaSalle Parish Police Jury.

B. Fund Accounting

The accounts of the Judicial Expense Fund are organized in one governmental fund (General Fund Type) and comprise its assets, liabilities, fund balances, revenues and expenditures.

C. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus, and only current assets and current liabilities are generally included on their balance sheets.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the *General Fixed Assets Account Group* and are recorded as expenditures in the governmental fund types when purchased.

All fixed assets are stated at historical cost.

*JUDICIAL EXPENSE FUND
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH*

NOTES TO FINANCIAL STATEMENTS - CONTINUED

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Judicial Expense Fund, governmental fund, is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets.

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

E. Budget and Budgetary Accounting

The following procedures are followed in preparing the budget:

- (1) The Judicial Administrator prepares the budget before the beginning of the fiscal year.
- (2) The Judge of the 28th Judicial District Court reviews and approves the budget.
- (3) The budget can and was amended during the year.
- (4) All appropriations lapse at year end.

F. Encumbrances

Encumbrances accounting is not employed in the Judicial Expense Fund.

G. Vacation and Sick Leave

Employees of the Judicial Expense Fund at this time are paid by the LaSalle Parish Police Jury out of the Criminal Court Fund and are covered under the Police Jury's vacation and sick leave policy.

H. Retirement

Employees of the Judicial Expense Fund participate in the Parochial Employees' Retirement System of Louisiana, contributing 9.25 of their salaries. An additional 7.15% is contributed by the LaSalle Parish Police Jury. The judge, who participates in the Louisiana State Employees' Retirement System, contributes 11% of his salary to the system. Any future deficits in the systems will be financed by the State of Louisiana. Data concerning the actuarial status of the systems and concerning the amount contributed by the police jury for the year are not available. The Judicial Expense Fund pays no salaries or retirement system contributions.

JUDICIAL EXPENSE FUND
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

NOTES TO FINANCIAL STATEMENTS - CONTINUED

(2) Bank Balances

The amount on deposit in a financial institution at October 31, 1999 was fully insured by FDIC coverage (category 1 deposits).

(3) Operating Leases

The Twenty-Eighth Judicial District Court had an operating lease with Mita Financial Services for a copy machine. The monthly lease expense is \$405.00 per month for 36 months beginning in May 1996.

Future lease payments required are as follows:

2000	\$ -0-
	=====

JUDICIAL EXPENSE FUND
 OF THE
 TWENTY-EIGHTH JUDICIAL DISTRICT COURT
 STATE OF LOUISIANA
 LASALLE PARISH

SCHEDULE OF FINDINGS AND QUESTIONED COST
 OCTOBER 31, 1999

I have audited the component unit financial statement of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 1999 and have issued my report thereon dated January 4, 2000. 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. My audit of the financial statements as of October 31, 1999 resulted in a qualified opinion.

Section I - Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified
 For Major Programs Disclaimer Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?
 Yes No

c. Identification Of Major Programs:

CFDA Number (s)	Name Of Federal Program (or Cluster)
-----------------	--------------------------------------

Dollar threshold used to distinguish between Type A and Type B Programs: \$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? Yes No

JUDICIAL EXPENSE FUND
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

SCHEDULE OF FINDINGS AND QUESTIONED COST- (CONT.)
OCTOBER 31, 1999

**Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS
Summary of Auditor's Reports.**

No items were noted that required reporting in accordance with GAGAS.

JUDICIAL EXPENSE FUND
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT COURT
STATE OF LOUISIANA
LASALLE PARISH

SCHEDULE OF PRIOR FINDINGS
AND
CORRECTIVE ACTION PLAN

For the year ended October 31, 1999

PRIOR YEAR MANAGEMENT LETTER COMMENTS

1998-1) Budgets (Resolved)

Situation: The District overspent its budget by 58.4% during the year, because the District did not amend its budget.

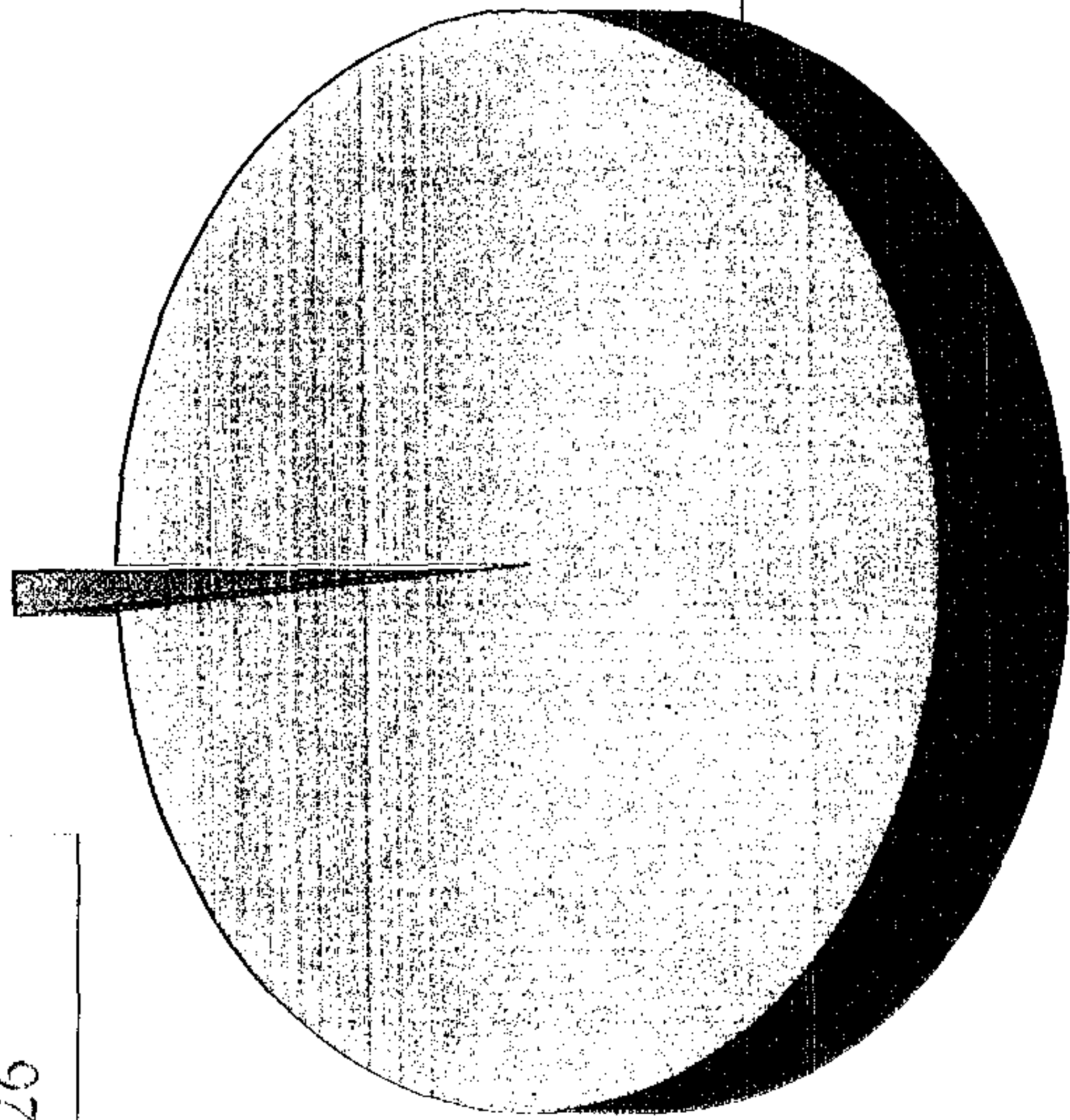
Recommendation: The District should have its budget amended when revenues fail to meet budgeted revenues and expenditures exceed budgeted expenditures by more than 5%.

District's Response: The District began amending its budgets when revenues fail to meet budget or expenditures exceed budget by more than 5%.

GRAPHS

28TH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND - REVENUE 1999

Miscellaneous
\$526



Intergovernmental
\$38,492

28TH JUDICIAL DISTRICT COURT

JUDICIAL EXPENSE FUND - EXPEND. 1999

