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#### FOURTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND MONROE, LOUISIANA AGENCY FUNDS

#### COMBINING BALANCE SHEET JUNE 30, 1996

	Department of Health and and Human Resources Fund	Misdemeanor Probation Fine Fund	Indigent Defender Board Fund	Misdemeanor Probation Restitution Fund	Total
ASSETS					
Cash and cash equivalents	<u>\$</u>	\$	\$	<u>\$ 25</u>	<u>\$ 25</u>
The Asia Associa	¢	\$	\$	<b>\$</b> 25	\$ 2 <u>5</u>

Total Assets	<u>\$\$\$\$</u>	<u> </u>
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## LIABILITIES AND FUND EQUITY

Liabilities: Deposits due others	<u>\$</u>	\$ \$	\$	25 \$	<u>25</u>
Total Liabilities	<u>\$</u>	\$ \$	\$	25 \$	<u>25</u>
Fund Equity - fund balances: Unreserved - undesignated	<u>\$</u>	\$ \$	\$	\$	
Total Fund Equity	<u>\$</u>	\$ \$	\$	\$	
Total Liabilities and Fund Equity	<u>\$</u>	\$ \$	<u>\$</u>	<u>25 \$</u>	<u>25</u>

## The accompanying notes are an integral part of this statement.

#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Fourth Judicial District Court, General Fund (Judicial Expense Fund), was created under the Act No. 52 of 1984, effective on the 60th day after final adjournment of the 1984 legislative session of the State of Louisiana. The effective date of funding was set on November 1, 1984.

The purpose of the fund is to provide sufficient funding to expedite efficient operation of the court. In general, the fund is established and may be used for any purpose or purposes connected with, incidental to or related to the proper administration of the court.

The Fourth Judicial District Court, Special Revenue Fund (Child Support), authority was created under the Act No. 517 of 1986, effective within one year after final adjournment of the 1986 legislative session of the State of Louisiana. In accordance with Louisiana Revised Statutes, § 46: 236.5 the Fourth Judicial District Court implemented this process beginning November 1, 1990.

The purpose of the fund is to provide an expedited process for establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process.

The Fourth Judicial District Court, Special Revenue Fund (Misdemeanor Probation), authority was created under the Louisiana Code of Criminal Procedure Article 895.1C. The Fourth Judicial District Court issued an order signed en banc February 26, 1993 implementing this process.

The purpose of the fund is to provide misdemeanor probation services by collecting monthly fines for establishment and enforcement of the probationary period. Revenues are to be expended to administer the proceedings related to the probation process.

The accounting and reporting policies of the Fourth Judicial Court, Judicial Expense Fund conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Municipal Audit and Accounting Guide, the industry audit guide, Audits of State and Local Governmental Units; Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, and/or, where applicable, Public Law 98-502, the Single Audit Act of 1984, and OMB Circular A-128 or A-110 (colleges and universities, hospitals, and non-profit organizations).

The following is a summary of certain significant accounting policies:

<u>FINANCIAL REPORTING ENTITY</u>: This report includes the General Fund (Judicial Expense Fund), Special Revenue Funds (Child Support Fund and Misdemeanor Probation Fund), Agency Funds, and Account Group (General Fixed Assets), which are controlled by the Fourth Judicial District Court (Chief Judge and Judges) but determined to be a component unit of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Ouachita Parish Police Jury would present this component unit in a discreet presentation format if it were included in their financial statements. The funds and account group are administered by the Court Administrator.

#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 9 COMMITMENTS (Cont'd)

<u>Misdemeanor Probation Fund</u>: During the year ended June 30, 1995, the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancelable operating lease for office space. The lease term is for twelve (12) months, commencing May 1, 1995 and ending April 30, 1996. An option to renew this lease and extend same for a one (1) year period after the termination of the primary term was exercised. This lease will expire on April 30, 1997. Rental expense under this operating lease agreement was \$10,375 and \$875 during fiscal years ending June 30, 1996 and 1995, respectively.

The minimum annual commitments under noncancelable operating leases are as follows:

Specia	l Revenue Funds
<b>_</b>	Misde-

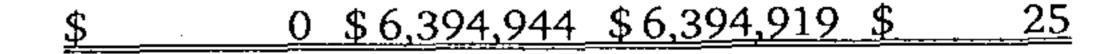
Year Ending <u>June 30,</u>	Child meanor Support Probation <u>Fund Fund Total</u>
1997 1998	\$ 7,200 \$ 8,750 \$ 15,950
Total	<u>\$     7,200  \$     8,750  \$    15,950</u>

#### NOTE 10 CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

	Be	alance at eginning of Year	Additions	Reductions		Balance at End of Year
Agency Funds:						
Child Support Fund						
Department of Health and Human	<b>~</b>	0	A C AFC 170	Φ C OF C 170	ተ	0
Resources, Monroe, Louisiana	\$	0	\$6,356,172	\$6,356,172	⊅	0
Misdemeanor Probation Fund						
Ouachita Parish Sheriff's Department,		<u> </u>		10.047		0
Monroe, Louisiana		0	19,347	19,347		0
Indigent Defender Board, Monroe,				<b>a</b>		-
Louisiana		0	6,716	6,716		0
Restitution Recipients, Fourth District	_					

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#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 7 DUE TO OTHER GOVERNMENTAL UNITS

Accounts due to other governmental units consist of the following: General Fund Judicial Expense Fund Ouachita Parish Police Jury - State of Louisiana Morehouse Parish Police Jury - State of Louisiana

Total General Fund

Special Revenue Funds Child Support Fund

June 30, <u>1996</u> <u>1995</u> \$ 1,520 \$ 1,908 <u>802</u> <u>\$ 2,322 \$ 1,908</u>

Ouachita Parish Police Jury - State of Louisiana Misdemeanor Probation Fund	\$	2,656 \$	1,588
Ouachita Parish Police Jury - State of Louisiana	<b></b>	7,070	1,689
Total Special Revenue Funds	<u>\$</u>	<u>9,726 \$</u>	<u>3,277</u>

#### NOTE 8 COMPENSATED ABSENCES

At June 30, 1996, employees of the Fourth Judicial District Court have accumulated and vested \$12,042 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$5,870 is recorded as an obligation of the General Fund and \$6,172 is recorded as an obligation of the Special Revenue Funds.

At June 30, 1995, employees of the Fourth Judicial District Court had accumulated and vested \$10,702 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$3,954 is recorded as an obligation of the General Fund and \$6,748 is recorded as an obligation of the Special Revenue Funds.

#### NOTE 9 COMMITMENTS

The Fourth Judicial District Court has operating leases as follows:

Special Revenue Funds

<u>Child Support Fund</u>: On March 10, 1994 the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancelable operating lease primarily for courtroom and office space. The lease may be canceled in the event of a lack of funding. They also entered into a cancelable operating lease for parking space adjacent to this courtroom. Rental expense under these operating lease agreements was \$15,600 and \$15,600 during fiscal years ending June 30, 1996 and 1995, respectively. The leases expire December 31, 1996.

#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 5 FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1,			Balance June 30,
	1995	Additions	Deletions	1996
Equipment and furnishings				
Office	\$ 222,420	\$ 25,639	\$ 1,589	\$246,470
Courtroom	9,820	7,703	0	17,523
Security	4,550	0	0	<u> </u>
<b>y</b>	<u>\$ 236,790</u>	<u>\$ 33,342</u>	<u>\$ 1,589</u>	<u>\$268,543</u>

#### NOTE 6 PENSION PLANS

<u>Plan Description</u>. Many employees of the Court are members of the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The LASERS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. Benefits granted by the LASERS are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana State Employees' Retirement, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (504) 922-0600.

<u>Funding Policy</u>. Plan members of the Court are required by state statute to contribute 7.5 percent of their annual covered salary and the Court (employer) is required to contribute at an actuarially determined rate. The current employer rate is 12.0 percent of annual covered payroll. The contribution requirements of plan members and the Court are established and may be amended by state statute. As provided by state statute, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's employer contributions to the LASERS for the years ending June 30, 1996, 1995, and 1994, were \$17,467, \$13,987, and \$12,730, respectively, equal to the required contributions for each year.

<u>Other Plan Description</u>. The employees that are not members of LASERS are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), Public Employee Retirement System (PERS), controlled and administered by a separate board of trustees. This System is composed of two distinct plans, Plan A and Plan B with separate assets and benefit provisions. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619 or by calling (504) 928-1361.

<u>Other Plan Funding Policy</u>. To this system plan members are required to contribute 9.5 percent of their annual covered salary and this court reimburses the primary government, the Ouachita Parish Police Jury for retirement contributions at actuarially determined rates made into the System. The current employer rate is 7.6 percent of annual covered payroll. The Court reimbursed \$6,587, \$6,124, and \$4,980 to the Ouachita Parish Police Jury for contributions to the System during the years ending June 30, 1996, 1995 and 1994, respectively, as its share of contributions, equal to the required contributions for each year.

#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 2 EXPENDITURES - ACTUAL AND BUDGET (Cont'd)

The Unfavorable variances for the current period were due to the uncertainties involved with budgeting. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

#### NOTE 3 CASH AND CASH EQUIVALENTS

At June 30, 1996, the Fourth Judicial District Court had cash and cash equivalents (book balances) totaling \$1,047,982 as follows:

Interest-bearing demand deposits Money market accounts	\$	354,367 48,614
Time deposits	<del>-</del>	645,000
Tatal	¢	1 047 082

Total

Totals

#### <u>\$ 1,047,982</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. At June 30, 1996, the Fourth Judicial District Court had \$1,113,486 in deposits (collected bank balances). These deposits are secured from risk by \$485,000 of federal deposit insurance and \$870,226 of pledged securities held by the bank's agent in the name of the bank. (GASB Category 3)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the securities within 10 days of being notified by the Fourth Judicial District Court that the fiscal agent has failed to pay deposited funds upon demand.

The Fourth Judicial District Court was in non-compliance with the Louisiana Revised Statute by \$77,199 in uncollateralized deposits as of June 30, 1996. Subsequently, additional collateral was pledged and the Court is currently in compliance with the statute.

#### NOTE 4 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following:

	 1996	 1995
General Fund		
Judicial Expense Fund		
Court fees - Ouachita Parish, State of Louisiana	\$ 10,250	\$ 9,665
Court food Marchauce Darich State of Louisiana	2 647	

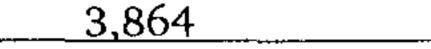
Page 10

Court fees - Morehouse Parish, State of Louisiana Travel expense reimbursement - Justice Department, State of Louisiana Families In Need of Services Grant Program - Office

of Community Services, State of Louisiana (See Note 12)

2,647 2,902





June 30,



#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

<u>INTERFUND TRANSACTIONS</u>: Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

TOTAL COLUMNS ON COMBINED STATEMENTS: Total columns on the combined statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

<u>COMPARATIVE DATA</u>: Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fourth Judicial District Court's financial position and operations. However, comparative (ie., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

#### NOTE 2 EXPENDITURES - ACTUAL AND BUDGET

The Child Support Fund, Judicial Expense Fund, and the Misdemeanor Probation Fund had exceeded their total actual expenses over total budgeted expenses for the year ended June 30, 1996 by \$4,590, \$4,355, and \$7,978 respectively. Expenses that exceeded budgeted amounts by over (5%) five percent within the government funds were as follows:

Favorable (Unfavorable)

	Budgeted			<u>Variance</u>		
General Fund (Judicial Expense Fund)	-	-				
Assets expenditures	\$	26,907	\$ 17,365	\$	9,542	
Insurance		941	1,909		(968)	
Internet access		1,300	1,017		283	
Miscellaneous		3,428	3,163		264	
Office supplies		9,375	8,461		914	
Rent		7,377	7,795		(418)	
Repair, maintenance, and warranty		7,477	5,499		1,978	
Salaries		50,528	72,686		(22, 158)	
Seminars, meetings and travel		10,722	4,263		6,459	

Special Revenue Funds (Child Support and Misdemeanor Probation Funds) Miscellaneous Office supplies Professional fees Utilities

#### NOTES TO FINANCIAL STATEMENTS

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd) NOTE 1

BUDGETS AND BUDGETARY ACCOUNTING: The Fourth Judicial District Court follows these procedures in establishing the budgetary data reflected in these financial statements:

- The Court Administrator prepares a proposed budget for the General Fund and each Special 1. Revenue Fund and submits same to the Chief Judge, prior to the beginning of each fiscal year.
- The Chief Judge, Fourth Judicial District Court, signs written approval of the budgets. 2.
- Budgetary amendments involving the transfer of funds from one program or function to another 3. or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Chief Judge.
- 4. All budgetary appropriations lapse at the end of each fiscal year.
- Budgets for the General Fund (Judicial Expense Fund), and Special Revenue Funds (Child 5. Support Fund and Misdemeanor Probation Fund), are adopted on a basis consistent with generally accepted accounting principles (GAAP).

BUDGET VARIANCE: The significant variation of actual expenses in the areas of asset expenditures, payroll related expenses, office supplies, computer programming, repairs, and utilities were primarily due to the uncertainties of budgeting a new fund (Misdemeanor Probation Fund) without historical data concerning its operation and funding source. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

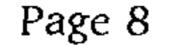
CASH AND CASH EQUIVALENTS: Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

INTERFUND RECEIVABLES/PAYABLES: Short-term interfund loans are classified as interfund receivables/payables.

<u>PREPAID ITEMS</u>: Advance payments for rent are expensed as the period lapses. The balance in prepaid expense represents advance rent payments due to expire during the subsequent month.

<u>COMPENSATED ABSENCES</u>: The Fourth Judicial District Court accrues compensated absence expense based on unused vacation available to employees as of the last day of the fiscal year. Effective January 1, 1996, unused vacation will be accumulated, therefore all of the accrued compensated absence is recognized as a current year expenditure in the governmental funds. Accumulated sick leave is non-compensable, therefore, no provision has been made for unused sick leave.

<u>FUND EQUITY</u>: Designated fund balances represent tentative plans for future use of financial resources.



SUPPLEMENTAL INFORMATION SCHEDULES As of And For The Year Ended June 30, 1996

#### GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operation.



#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

<u>FUND ACCOUNTING</u>: The accounts of the Fourth Judicial District Court, Judicial Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity, if applicable. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group in the financial statements are as follows:

#### Governmental Funds

General Fund (Judicial Expense Fund)

The General Fund is the general operating fund of the Fourth Judicial District Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are Special Revenue Funds of Fourth Judicial District Court:

Child Support Fund - The purpose of this fund is to provide an expedited process for the establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process.

Misdemeanor Probation Fund - The purpose of this fund is to administer supervised probation for misdemeanor charges. Revenues are to be expended to administer the proceedings related to the enforcement and monitoring misdemeanor probation.

Fiduciary Funds

Agency Funds

The Agency Funds are accounts with assets held by the Fourth Judicial District Court on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Child Support - Department of Health and Human Resources Fund. The purpose of this fund is to provide an expedited process for the establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Receipts less a fee, determined by law, are remitted daily to the Department of Health and Human Resources, State of Louisiana.

SUPPLEMENTAL INFORMATION SCHEDULES As of and For the Year Ended June 30, 1996

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#### **GENERAL FUND** (JUDICIAL EXPENSE FUND)

To account for resources traditionally associated with government which are not required to be accounted for in another fund.

Statement C

#### FOURTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND MONROE, LOUISIANA

# GOVERNMENTAL FUNDS GENERAL AND SPECIAL REVENUE FUNDS COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL FOR THE YEAR ENDED JUNE 30, 1996

	GENERAL FUND				SPEC				
	1996				1995	_ <b>_</b>	<u></u>	<u>1995</u>	
	(Amended May, 1996)	V	avo	ance rable vorable)		(Amended May, 1996) Budget	]	Variance Favorable Infavorable)	(Memo- random Only)
DED TENTI TEC	<u>Budget</u>	Actual(0)	liiav	<u>orabic</u> j					
REVENUES Court fees Interest income	\$213,682 14,5 <u>39</u>	\$214,191 15,932	\$	509 1,393	\$208,689 7,160		\$519,964 <u>27,545</u>		\$467,648 <u>12,874</u>
Total revenues	\$228,221	\$230,123	\$	1,902	<u>\$215,849</u>	<u>\$560,820</u>	\$547,509	<u>\$(13,311)</u>	<u>\$480,522</u>
ΕΧDΕΝΙΝΙΤΙ IDEC									

#### EXPENDITURES

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Current General government

Asset expenditures	\$ 26,907	\$ 17,365		\$ 19,738	\$ 15,342	\$ 15,976	\$ (634)	\$ 8,745
Court reporter	10,000	10,495	(495)	10,965	00.000	00.010	(700)	14 726
Insurance	941	1,909	(968)	3,645	22,029	22,818	(789)	14,726
Internet access	1,300	1,017	283	a 905	410	705	(075)	122
Miscellaneous	3,428	3,163	265	2,785	410	785	(375)	133
Office supplies	9,375	8,461	914	5,161	12,441	14,518	(2,077)	9,619
Payroll taxes	2,451	2,414	37	2,324	5,656	5,796	(140)	5,351
Professional fees	12,761	12,711	50	10,710	18,325	19,687	(1,362)	15,618
Programming - computer	240	240			360	398	(38)	1,430
Reference materials					564	264		200
and dues	2,967	3,103	(136)	3,079	364	364	(1.00()	209
Rent	7,377	7,795	(418)	2,469	29,848	31,174	(1,326)	31,827
Repairs, maintenance and						<b>5</b> 10 1		E 400
warranty	7,477	5,499	1,978	9,262	5,612	5,434	178	5,482
Retirement	8,494	8,494		8,120	17,597	17,887	(290)	12,069
Salaries	50,528	72,686	(22,158)	69,369	194,912	200,013	(5,101)	162,184
Seminars, meetings and							(05)	201
travel	10,722	4,263	6,459	3,988	1,100	1,125	(25)	386
Telephone	584	527	57	475	1,950	1,926	24	2,044
Utilities					4,120	4,498	(378)	4,208
		¢160 142	<u>\$ (4,590)</u>	\$152.090	\$330.066	\$342,399	\$(12.333)	\$274.031
Total expenditures	<u>\$155,552</u>	<u>φ100,142</u>	<u> </u>	φ <u>152</u> ,070	4000,000	<u></u>		
EXCESS OF REVENUES								
OVER EXPENDITURES	\$ 72,669	\$ 69,981	\$ (2,688)	\$ 63,759	<u>\$230,754</u>	\$205,110	\$(25,644)	<u>\$206,491</u>
OTHER FINANCING SOURCES					<b>•</b>	<b>~</b>	<b>^</b>	<b>•</b>
Operating transfers in	\$	\$	\$	\$	\$	\$	\$	\$
Operating transfers out								
Total other financing	•	¢	¢	¢	¢	¢	¢	\$
sources (uses)	<u>}</u>	<u>_}</u>	<u> </u>		₽		<u> </u>	

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EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 72,669	\$ 69,981	\$ (2,688)	\$ 63,759	\$230,754	\$205,110	\$(25,644) \$206,491
FUND BALANCE - BEGINNING	270,421	270,421		206,662	498,828	498,828	292,337
FUND BALANCE - ENDING	<u>\$343,090</u>	<u>\$340,402</u>	<u>\$ (2,688)</u>	<u>\$270,421</u>	\$729,582	<u>\$703,938</u>	<u>\$(25,644) \$498,828</u>
The accompanying notes are an in	tegral part o	f this state	ment. Page 4				

Statement B

#### FOURTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND MONROE, LOUISIANA

#### GOVERNMENTAL FUNDS COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 1996 WITH COMPARABLE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1995

		Special	(Memorand	
	General <u>Fund</u>	Revenue Funds	June 30, 1996	June 30, <u>1995</u>
REVENUES Court fees Interest income	\$ 214,191 <u>15,932</u>		\$ 734,155 <u>43,477</u>	\$ 676,337 <u>20,034</u>
Total revenues	<u>\$ 230,123</u>	<u>\$ 547,509</u>	<u>\$ 777,632</u>	<u>\$ 696,371</u>

**EXPENDITURES** 

Current							
General government							
Asset expenditures	\$	17,365	\$	15,976	\$ 33,341	\$	28,483
Court reporter		10,495			10,495		10,965
Insurance		1,909		22,818	24,727		18,371
Internet access		1,017			1,017		
Miscellaneous		3,163		785	3,948		2,918
Office supplies		8,461		14,518	22,979		14,780
Payroll taxes		2,414		5,796	8,210		7,675
Professional fees		12,711		19,687	32,398		26,328
Programming - computer		240		398	638		1,430
Reference materials and dues		3,103		364	3,467		3,288
Rent		7,795		31,174	38,969		34,296
Repairs, maintenance and warranty		5,499		5,434	10,933		14,744
Retirement		8,494		17,887	26,381		20,189
Salaries		72,686		200,013	272,699		231,553
Seminars, meetings and travel		4,263		1,125	5,388		4,374
Telephone		527		1,926	2,453		2,519
Utilities		027		4,498	4,498		4,208
Offices					 		
Total expenditures	<u>\$</u> _	160,142	\$	342,399	\$ 502,541	<u>\$</u>	426,121
(DEPROTY) EVOLOG OF DEVENILE?							
(DEFICIT) EXCESS OF REVENUES OVER EXPENDITURES	\$	69,981	\$	205,110	\$ 275,091	\$	270,250
	<u> </u>						
OTHER FINANCING SOURCES (USES)	<u>\$</u>	<u>+_</u> -,	\$		\$ 	\$_	. <u></u>
EXCESS OF REVENUES AND OTHER SOURCES							
OVED EVDENIDITIIDES AND OTHER LISES	¢	60 081	¢	205 110	\$ 275 091	- \$	270 250

OVER EXPENDITURES AND OTHER USES \$ 69,981 \$ 205,110 \$ 275,091

\$ 270,250

#### 769,249 <u>498,999</u> 498,828 270,421 FUND BALANCE - BEGINNING <u>\$ 340,402 \$ 703,938 \$1,044,340 \$ 769,249</u> FUND BALANCE - ENDING

## The accompanying notes are an integral part of this statement.

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Statement A

#### FOURTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND MONROE, LOUISIANA

#### ALL FUND TYPES AND ACCOUNT GROUPS COMBINED BALANCE SHEET, JUNE 30, 1996

Government	al Funds	Fiduciary Funds	Account Groups		tals
General Fund	Special Revenue Funds	Agency Funds	General Fixed Assets	(Memor June 30, 1996	andum Only) June 30, 1995

Assets: Cash and cash equivalents Accounts receivables Due from other governmental unit Equipment and furnishings Prepaid expenses and deposits		327,573 23,338	\$	720,384 1,588 <u>584</u>	\$ 25	\$ 268,543	\$	1,047,982 1,588 23,338 268,543 584	\$	782,539 1,133 16,815 236,790 600
Total assets	\$	350,911	\$	722,556	\$ 25	\$ 268,543	\$	1,342,035	<u>\$</u>	1,037,877
LIABILITIES AND FUND EQUITY										
Liabilities: Accounts and other payables	\$	2,273	\$	2,721	\$	\$	\$	4,994	\$	15,907
Due to State of Louisiana benefits plan Due to other governmental units		44 2,322		9,726	25			44 12,048 25		44 5,185
Deposits due others (Note 10) Compensated absences (Note 8)	_	5,870	<u></u>	6,172	 	<u></u>		12,042		10,7 <u>02</u>
Total liabilities	<u>\$</u>	10,509	\$	18,619	\$ 25	\$ 	\$	<u>29,153</u>	\$	31,838
Fund Equity: Investment in general fixed assets Fund balances	\$		\$		\$	\$ 268,543	\$	268,543	\$	236,790
Unreserved Undesignated	_	340,402		703,937	 	 		1,044,339		769,249
Total fund equity	\$	340,402	\$	703,937	\$ 	\$ 268,543	\$	1,312,882	\$	1,006,039
Total liabilities and fund equity	\$	350,911	\$	722,556	\$ 25	\$ 268,543	<u>\$</u>	1,342,035	\$	1,037,877

The accompanying notes are an integral part of this statement.

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COMPONENT UNIT FINANCIAL STATEMENTS (Combined Statements - Overview)

#### FRAZER, MINCHEW, ROBINSON, GARDNER and LANGSTON CERTIFIED PUBLIC ACCOUNTANTS

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HARRY G. FRAZER, JR. Retired

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#### **INDEPENDENT AUDITORS' REPORT**

The Honorable James H. Boddie, Jr., Chief Judge Fourth Judicial District Court Judicial Expense Fund Monroe, Louisiana

We have audited the accompanying component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, and the combining, individual fund, and account group component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, as of and for the year ended June 30, 1996, as listed in the table of contents. These component unit financial statements are the responsibility of the Fourth Judicial District Court, Judicial Expense Fund's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we 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 component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 1996. Also, in our opinion, the combining, individual funds and account group component unit financial statements referred to above present fairly the financial position of the individual funds and account group of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 1996, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed unqualified opinions on the

general purpose financial statements of the Fourth Judicial District Court, Judicial Expense Fund.

Frazer, Minchew Robinson, Dardner & Jangston, CPAS

August 29, 1996

#### COMPONENT UNIT FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 1996 WITH SUPPLEMENTAL INFORMATION SCHEDULES

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#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Fiduciary Funds (Cont'd)

Agency Funds

Misdemeanor Probation - Indigent Defender Board Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Indigent Defender Board are remitted daily to the Indigent Defender Board, Fourth District Court.

Misdemeanor Probation - Fines Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Ouachita Parish Sheriff's Office are remitted daily to the Ouachita Parish Sheriff's Office.

Misdemeanor Probation - Restitution Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of third parties regarding court ordered restitution are remitted daily to various recipients designated by court record.

#### Account Group

General Fixed Asset Account Group

The accounting and recording treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

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. The Fourth Judicial District Court has elected to capitalize office furnishings and equipment, courtroom equipment and security equipment. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

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

BASIS OF ACCOUNTING: The Fourth Judicial District Court utilizes 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 except that principal and interest on general long-term debt is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.



SUPPLEMENTAL INFORMATION SCHEDULES As of and For the Year Ended June 30, 1996

FIDUCIARY FUNDS

## (AGENCY FUNDS)

To account for assets held by the Fourth Judicial District Court, Judicial Expense Fund on behalf of others as their agent.



The Honorable James H. Boddie, Jr., Chief Judge Fourth Judicial District Court Judicial Expense Fund Page 2

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For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories: (1) <u>Accounting Application</u> - revenue and receivables, cash receipts, purchasing and receiving, accounts payable, cash disbursements, payroll, property and equipment, and general ledger. (2) <u>Financial Statement Classifications</u> - cash and cash equivalents, receivables, property and equipment, payables and accrued liabilities, and fund balances.

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit 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 structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable condition that we believe to be a material weakness.

The absence of appropriate segregation of duties consistent with control objectives in the area of cash receipts and purchases represent a material weakness and reportable condition in the design of the internal control structure. Consequently, the possibility exists that unintentional errors or irregularities could exist and not be promptly detected.

The court administrator has indicated that due to the size of operations and limited number of employees, corrections are not practical at this time.

#### COMPLIANCE WITH PRESCRIBED LAWS AND REGULATIONS

Our examination included a test of transactions to determine the extent to which the Fourth Judicial District Court, Judicial Expense Fund, complied with the material laws and regulations of the State of Louisiana.

Based on our examination, we found that for the items tested, the Fourth Judicial District Court, Judicial Expense Fund, complied with the material laws and regulations of the State of Louisiana, except for the item listed in our letter dated September 24, 1996, addressed to Mr. Scott Kadar, concerning adequate pledged collateral by financial institutions. The Court did not have adequate pledged securities required by Louisiana Law RS39:1225. The Legislative Auditor's office was sent a copy of this letter. Sufficient pledged collateral has been obtained since the date of this report and the Court is now in compliance.

FRAZER, MINCHEW, ROBINSON, GARDNER and LANGSTON CERTIFIED PUBLIC ACCOUNTANTS

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#### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A COMPONENT UNIT FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To Honorable James H. Boddie, Jr., Chief Judge Fourth Judicial District Court Judicial Expense Fund Monroe, Louisiana

We have audited the component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, for the year ended June 30, 1996, and have issued our report thereon dated August 29, 1996.

#### **INTERNAL CONTROL STRUCTURE**

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We conducted our audit in accordance with generally accepted auditing standards, <u>Government</u> <u>Auditing Standards</u> issued by the Comptroller General of the United States, <u>Louisiana Municipal Audit</u> <u>and Accounting Guide</u>, <u>Audits of State and Local Governmental Units</u>, <u>Standards for Audit of</u> <u>Governmental Organizations</u>, <u>Programs</u>, <u>Activities</u>, <u>and Functions</u>, where applicable, Public Law 98-502, the Single Audit act of 1984, and OMB Circular A-128 or A-110. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Fourth Judicial District Court, Judicial Expense Fund, for the year ended June 30, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Fourth Judicial District Court, Judicial Expense Fund, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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 internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

SCHEDULE OF JUDGES For The Year Ended June 30, 1996

Chief Judge James H. Boddie, Jr.

Judge Michael S. Ingram

Judge John R. Joyce

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Judge John R. Harrison

Judge Robert W. Kostelka

Judge D. Milton Moore, III

Judge Charles E. Joiner

Judge Benjamin Jones

Judge Carl Van Sharp



#### STATEMENT OF CHANGES IN GENERAL FIXED ASSETS Year Ended June 30, 1996

	Office <u>Assets</u>			Security Assets	Total
General Fixed Assets - Beginning of Year	<u>\$222,420</u>	\$ 9,820	<u>\$</u>	<u>4,550</u>	<u>\$236,790</u>

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Additions: General fund Special revenue funds	\$ 9,662 \$ 7,703 \$ 0 \$ 17,365 <u>15,977 0 0 15,977</u>
Total additions	<u>\$ 25,639 \$ 7,703 \$   0 \$ 33,342</u>
Total Balances and Additions	<u>\$248,059                                    </u>
Deductions: General fund Special revenue funds	\$ 826 \$ 0 \$ 0 \$ 826 0 \$ 0 \$ 763 0 763
Total deductions	<u>\$ 1,589 \$ 0 \$ 0 \$ 1,589</u>
General Fixed Assets - End of Year	<u> \$246,470                                    </u>

## The accompanying notes are an integral part of this statement.

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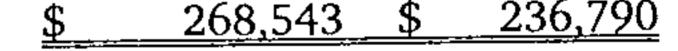
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#### FOURTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND MONROE, LOUISIANA

#### COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS Years Ended June 30, 1996 and 1995

			1996		1995
GENERAL FIXED AS	SSETS - at cost				
Office assets	<ul> <li>answering machines</li> </ul>	\$	289	\$	289
	- carpet, curtains and blinds		3,328		4,044
	<ul> <li>computers and software</li> </ul>		147,438		133,349
	- copiers and shredders		7,361		6,252
	- dictation machines		1,888		1,888
	- electric heaters and other		973		2,914
	- furniture		37,926		32,424
	- telephone facsimile machines		12,584		11,586
	- telephones		34,089		29,080 504
	- typewriters	<b></b>	594		<u> </u>
Total office	assets	<u>\$</u>	246,470	\$	222,420
Courtroom asse	ts - juror tapes	\$	5,227	\$	5,227
	- mobile carts, chairs, and carpet		3,475		769
	- televisions, VCRs, recording equipm	nent,			/
	and amplifiers	<b>-</b>	8,821		3,824
Total courtr	oom assets	<u>\$</u>	17,523	\$	9,820
Security equipn	nent	<u>\$</u>	4,550	_\$	4,550
Total securi	ty equipment	<u>\$</u>	4,550	<u>\$</u> _	<u>4,550</u>
Total gener	al fixed assets	<u>\$</u>	268,543	<u>\$</u>	<u>236,790</u>
INVESTMENT IN C	GENERAL FIXED ASSETS				
-		<b></b>	106 006	ተ	160 557
Property acquir	red from - general fund	\$	186,096	\$	169,557
Property acquir	ed from - special revenue funds	<del>_</del> ,	82,447		67,233
	the second fixed eccets	¢	268 543	\$	236 790

### Total investment in general fixed assets



## The accompanying notes are an integral part of this statement.

The Honorable James H. Boddie, Jr., Chief Judge Fourth Judicial District Court Judicial Expense Fund Page 3

GENERAL

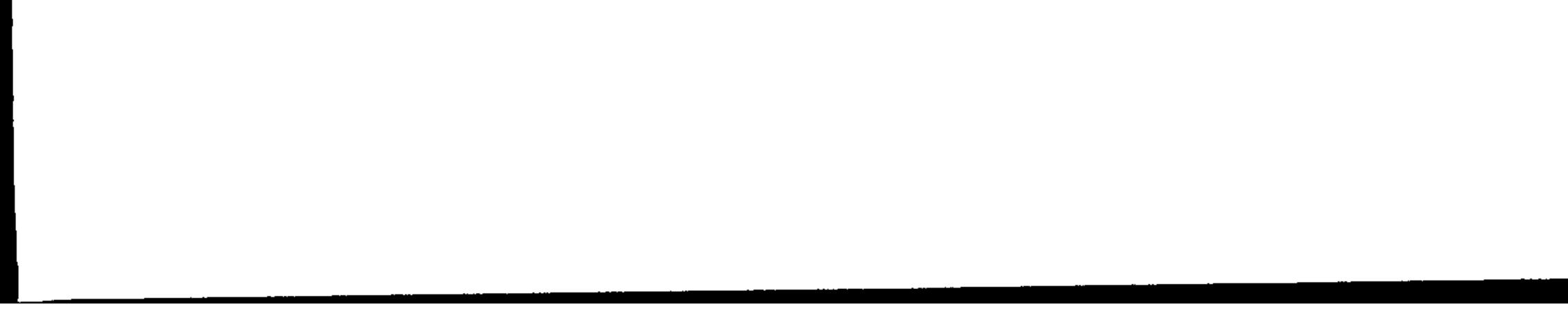
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This report is intended solely for the use of management and the Louisiana Legislative Auditors' office and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public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

We acknowledge with appreciation the courtesies extended us during the examination.

7 rayer, Minchew, Robinson, Hardner, & Langston, CPAS



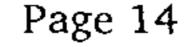
#### NOTES TO FINANCIAL STATEMENTS

#### NOTE 11 JOINT VENTURES

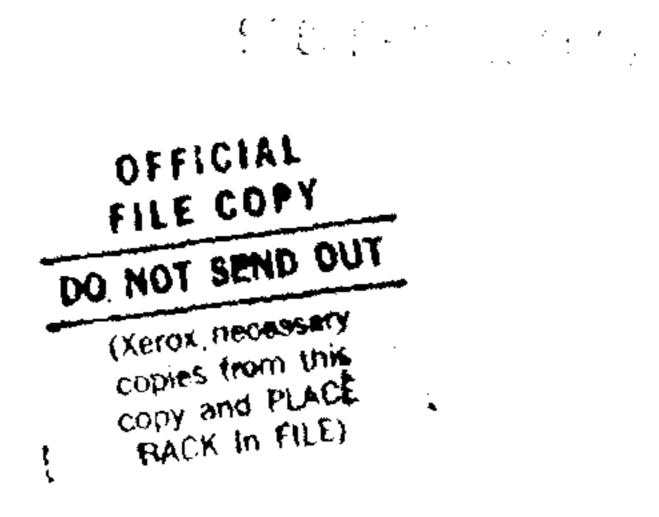
The Fourth Judicial District Court, Child Support Fund and Misdemeanor Probation Fund, have entered into agreements with the Ouachita Parish Police Jury, the primary government reporting entity, to reimburse them for salaries, payroll taxes, workman's compensation, retirement expense, and group insurance related to employees. The Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund have also entered into agreements with the Ouachita Parish Police Jury to reimburse them for rents (see Note 10 - Commitments). As the Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund reimburses the other governmental units, the appropriate expense accounts are debited and reflected in the financial statements. The Ouachita Parish Clerk of Court's Office also bills the Child Support Fund one dollar per case filed by that office to reimburse it for costs directly related to the Child Support enforcement program included in these financial statements as a special revenue fund.

#### NOTE 12 GRANT PROGRAM

The Fourth Judicial District Court, Judicial Expense Fund, has entered into a contract with the Office of Community Services, State of Louisiana under the "Families In Need of Services Program" (FINS) certified by Chief Judge James H. Boddie, Jr. on March 19, 1996. The contract was approved August 7, 1996 for the period beginning January 1, 1996 until December 31, 1996 for \$28,000. The Court agreed to furnish the administration and implementation of Families In Need of Services, Title VII of the Louisiana Children's Code, within the Fourth Judicial District, State of Louisiana. The proceeds of this grant contract were received subsequent to June 30, 1996. Expenditures of \$3,865 were recorded through June 30, 1996 as a receivable from the FINS program grant.



FOURTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND MONROE, LOUISIANA COMPONENT UNIT FINANCIAL STATEMENTS JUNE 30, 1996 AND AUDITORS' REPORT



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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 OCT 1 6 1996

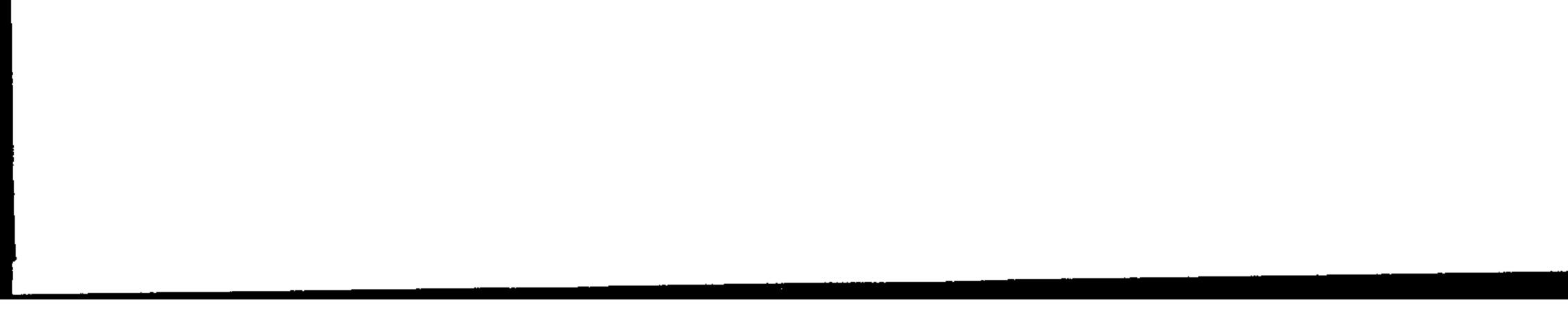


SUPPLEMENTAL INFORMATION SCHEDULES As of and For the Year Ended June 30, 1996

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COMPONENT UNIT FINANCIAL STATEMENTS OF INDIVIDUAL FUND AND ACCOUNT GROUPS



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		COMBINING	schedule o Bud (Th comparae	F REVENUES Get (GAAP YEAR SLE ACTUAL	, EXPENDIT BASIS) AND ENDED JUNE AMOUNTS FC	ures and c actual - 30, 1996 30, Year Eni	GES IN FUND JUNE 3	FUND BALANCE 0, 1995	н				
	5	CHILD SUPPOR	RT FUND		ΪW	MISDEMEANOR P	PROBATION FUND		305	2	TOTAL SPECIAL	REVENUE FL	FUNDS 1995
	(Amended May, 1996)	1996	Variance avorable favorable)	(Memo- random Onlv)	(Amended May, 1996) Budget	Actual	Variance Favorable (Unfavorabl	(Mem rand(	। ।   न	Budget	Va Fav Actual (Un	riance orable favorable)	(Memo- random Only)
	مبا	\$ \$	202,11)	\$ 288,696	0,0	\$ 212,479	\$ (437 24	) \$ 178 1	,952 \$ ,449	532,108 \$ 28,712	519,964 \$ 27,545	(12, 144) (1, 167)	\$ 467,648 12,874
	800 800	<u>330,094 \$</u>	2,898	4 4	<b>Y Y</b>		\$ (41	13) \$ 180,	401 \$	560,820 \$	547,509 \$	(13,311)	\$ 480,522
nment Indítures	\$ 10,570 \$ 9,083	9,226 \$ 9,583	1,344	\$ 3,360	\$ 4,772 12,946	\$ 6,750 13,235	ی د د د	v∩ ~- \$*		15,	15,	(634) (789) (375)	~ ~ ~
ous plies ixes al fees	290 6,674 10,000	, 648 7, 679 10, 417	(358) (1,005) (87) (417)	4, 859 4, 077 9, 093	5,767 1,341 8,325	6, 839 6, 839 1, 394 9, 270 8	5 5	(53) (45) (8) (8)	0027500 0027500	12,441 5,656 18,325 360	14,518 5,796 19,687 398	(2,077) (140) (1,362) (38)	9,619 5,351 15,618 1,430
ng computer materials es	36U 334 72 248	334 334 715		33 33 19,787	30 12,480	30 12,459	ſ	¢.	-	364 29,848	31,174	(1,326)	209 31,827
naintenance a ty t	$\sim$	í Bíří	58 869 747	- MOR		1,597 5,532 77,237	б	221) 536) 2, 38,	2,341 3,932 3,932	5,612 17,597 194,912	5,434 17,887 200,013	178 (290) (5,101)	5,482 12,069 162,184
meetings avel	1,100	1,125 1,926	(22) 5728 7228						43	1, 100 1, 950 4, 120	1,125 1,926 4,498	(25) 24 (378)	386 2,044 4,208
al expenditures	\$ 5(		1 1 1		\$ 126,510	\$ 134,488	\$ (7,	978) \$ 82	2,890 \$	330,066	\$ 342,399 \$	(12,333)	\$ 274,031
	\$ 139,436 \$	122,183 \$	(17,253)	\$ 108,980	<u>\$ 91,318</u>	\$ 82,927	\$ (8,	391) \$ 97	511	\$ 230,754	\$ 205,110 \$	(25,644)	\$ 206,491
IRCES fers in	₩	<b>€</b> 3		\$7	¢\$	47	Ş	\$		\$	\$		\$
fers out tal	67	\$ \$		67	↔	\$	Ś	\$		\$	\$		•
AND OTHER PENDITURES	\$ 139,436	\$ 122,183 \$	(17,253)	\$ 108,980	0\$ 91,318	\$ \$2,927	\$ (8,	391) \$ 9	97,511	\$ 230,754	\$ 205,110 \$	(25,644)	\$ 206,
INNING	397,551	397,5		288, 571	1 101,277	101,277			3,766	828	498,828		292,
ENG	< 536 987	< 519 734 S	\$ (17,253)	\$ 397,551	1 \$ 192,595	\$ 184,204	\$ (8,	391) \$ 101	277	\$ 729,582	\$ 703,938 \$	(25,644	) 5 470,020

an integral part of this statement. are The accompanying notes

General governme Asset expendi Asset expendi Insurance Miscellaneous Office supply Professional Professional Programming of Reference mai Reference mai Reference mai Reference mai Rent Marranty Rent Rent Salaries Salaries Salaries Seminars, me and trave Telephone Utilities Dtal OTHER FINANCING SOURCE Operating transfer Operating transfer Tota ENDIN EXCESS OF REVENUES OVER EXPENDITURES EXCESS OF REVENUES A Sources over expe and other uses - BEGIN Ð Total revenues Court fees Interest income ł FUND BALANCE FUND BALANCE EXPENDITURES Current REVENUES Page 19

SPECIAL REVENUE FUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For The Year Ended June 30, 1996 With Comparable Year Actual Amounts For The Year Ended June 30, 1995

		<u>    1995                               </u>		
	<u></u>	-	Total	
	Child	meanor		(Memo-
	Support	Probation		random
	Fund	Fund	<u>Total</u>	<u>Only</u>
REVENUES Court fees Interest income		\$212,479 <u>4,936</u>	\$519,964 <u>27,545</u>	\$467,648 <u>12,874</u>
Total revenues	<u>\$330,094</u>	<u>\$217,415</u>	\$547,509	<u>\$480,522</u>

#### EXPENDITURES

Current General government

General government Asset expenditures Insurance Miscellaneous Office supplies Payroll taxes Professional fees Programming - computer Reference materials and dues Rent Repairs, maintenance, and warranty Retirement Salaries Telephone Travel	2 1 1 1 1 1 2	9,226 9,583 648 7,679 4,402 0,417 390 334 8,715 3,837 2,355 2,776 1,926 1,926 1,125	13	5,750 3,235 137 5,839 1,394 9,270 8 30 2,459 1,597 5,532 7,237		$ \begin{array}{r} 14,72\\ 13\\ 9,62\\ 5,32\\ 15,62\\ 14,20\\ 31,82\\ 5,42\\ 12,0\\ 162,1\\ 2,0\\ 3\end{array} $	26 33 19 51 18 30 27 82 69 84 44 86
Utilities		<u>4,498</u> 7 011	\$13	4 4 8 8	<u>4,498</u> \$342,399		
Total expenditures	<u>920</u>	7,711	<u> </u>	<u>1,100</u>	<u>. 40 12,077</u>	<u> 4-1 0v</u>	<u> </u>
EXPENDITURES (DEFICIT) OF REVENUES OVER EXPENDITURES	<u>\$12</u>	2,183	<u>\$</u> 8	2,927	\$205,110	<u>\$206,4</u>	<u>.91</u>
OTHER FINANCING SOURCES (USES) Operating transfers in Operating transfers out	\$		\$		\$	\$	<b>-</b>
Total other financing sources (uses)	<u>\$</u>		\$		\$	<u>\$</u>	
Operating transfers in Operating transfers out	\$  <u>\$</u>		\$		\$ \$	\$ \$	

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EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES

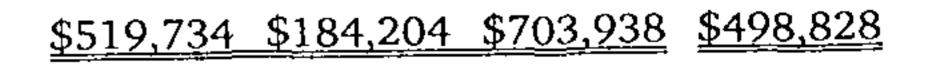
\$122,183 \$ 82,927 \$205,110 \$206,491

#### OVER EXPENDITURES AND OTHER USES

FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR

FUND BALANCES (DEFICIT) AT END OF YEAR

The accompanying notes are an integral part of this statement.



<u>397,551 101,277 498,828 292,337</u>

SPECIAL REVENUE FUNDS COMBINING BALANCE SHEETS June 30, 1996 With Comparable Year Actual Amounts for June 30, 1995

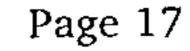
	1996		<u> </u>
	Misde-		Total
Child	meanor		(Memo-
Support	Probation		random
Fund	Fund	Total	<u>Only</u>

ASSETS Assets:

.

 $\phi$  =  $\phi$  =

Cash and cash equivalents Accounts Receivables - Fees Prepaid expenses and deposits	\$ 	527,608 1,588 <u>584</u>	\$	192,776	\$	720,384 1,588 <u>584</u>	<b>\$</b>	510,234 1,133 <u>600</u>
Total assets	<u>\$</u>	<u>529,780</u>	<u>\$</u>	192,776	<u>\$</u>	<u>722,556</u>	<u>\$</u>	<u>511,967</u>
LIABILITIES Liabilities: Accounts and other payables Due to other governmental units Compensated absences	\$	1,219 2,656 <u>6,172</u>	\$	1,502 7,070	\$	9,726 <u>6,172</u>	\$	3,114 3,277 <u>6,748</u>
Total liabilities	<u>\$</u>	10,047	\$	8,572	\$_	18,619	<u>\$</u>	<u>13,139</u>
Fund Equity: Fund balances Unreserved Undesignated Designated	\$	519,733	\$	184,204	\$	703,937	\$	498,828
TOTAL FUND EQUITY	<u>\$</u>	519,733	\$	184,204	\$	<u>703,937</u>	<u>\$</u>	<u>498,828</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$</u>	<u>529,780</u>	\$	<u>192,776</u>	\$	<u>722,556</u>	<u>\$</u>	<u>511,967</u>



SUPPLEMENTAL INFORMATION SCHEDULES As of And For the Year Ended June 30, 1996

#### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

#### STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -GENERAL FUND TYPE (JUDICIAL EXPENSE FUND) - BUDGET (GAAP BASIS) AND ACTUAL Year Ended June 30, 1996

With Comparable Actual Amounts For Year Ended June 30, 1995

				1996				1995
	(A	mended				riance -		(Memo-
I	Ma	y, 1996)			-	orable		random
		Budget		<u>Actual</u> (	Unfa	avorable)		<u>Only</u> )
REVENUES	ሐ	176666	ተ	170 050	<u></u>	1,384	\$	174,665
Court fees - Ouachita Parish - Morehouse Parish	\$	176,666 37,016	\$	178,050 36,141	\$	(875)	φ	34,024
		14,539		15,932		1,393		7,160
Interest income		11,007		10,704			<u> </u>	
Total revenues	<u>\$</u>	228,221	\$	230,123	\$	1,902	<u>\$</u>	<u>215,849</u>
EXPENDITURES								
Current								
General government	¢	26,907	\$	17,365	\$	9,542	\$	19,738
Assets expenditures	\$	10,000	φ	10,495	Ψ	(495)	Ψ	10,965
Court reporter costs Insurance expense		941		1,909		(968)		3,645
Internet access		1,300		1,017		283		·
Miscellaneous		3,428		3,163		265		2,785
Office supplies		9,375		8,461		914		5,161
Payroll taxes		2,451		2,414		37		2,324
Professional fees		12,761		12,711		50		10,710
Programming computer		240		240		(10()		0.070
Reference materials and dues		2,967		3,103		(136)		3,079 2,469
Rent - Equipment	-	7,377		7,795		(418) 1,978		9,262
Repair, maintenance, and warranty	/	7,477		5,499 8,494		1,970		8,120
Retirement expense		8,494 50,528		72,686		(22,158)		69,369
Salaries Seminars, meetings and travel		10,722		4,263		6,459		3,988
Telephone expense		584		527		57		475
receptione expense				_ , <u>*</u>				
Total expenditures	<u>\$</u>	155,552	\$	160,142	\$_	(4,590)	<u>\$</u>	152,090
(DEFICIT) EXCESS OF REVENUES OVER	ሰ	70 660	ሰ	60 001	\$	(2,688)	¢	63,7 <u>59</u>
EXPENDITURES	⊉	72,669	<u> </u>	<u>69,981</u>	<u>P</u>	(2,000)	Ψ	00,707
OTHER FINANCING SOURCES								
Operating transfers in	\$		\$	•	\$		\$	
Operating transfers out								
- r0			-					
Total other financing					*		ሐ	
sources (uses)	<u>\$</u>			<b>)</b>	\$_		<u></u>	<u>,,</u>

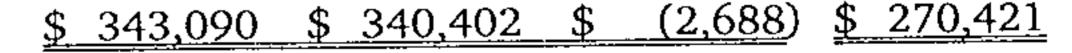
(DEFICIT) EXCESS OF REVENUES AND

#### OTHER SOURCES OVER EXPENDITURES AND OTHER USES \$ 72,669 \$ 69,981 \$ (2,688) \$ 63,759

FUND BALANCE - BEGINNING



FUND BALANCE - ENDING



The accompanying notes are an integral part of this statement. Page 16

COMPARATIVE BALANCE SHEETS June 30, 1996 and 1995

#### ASSETS

	1996	1995
\$	•	\$ 272,305 <u>16,815</u>
<u>\$</u>	<u>350,911</u>	<u>\$ 289,120</u>

Cash-in-bank Due from other governmental units

Total assets

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## LIABILITIES AND FUND EQUITY

LIABILITIES: Accrued and other liabilities	\$	2,273	\$	12,793
Due to State of Louisiana Group Benefits Plan (insurance withheld)		44		44
Due to other governmental units (payroll taxes and overpaid court fees)		2,322		1,908
Compensated absences payable		5,870		<u>3,954</u>
Total liabilities	<u>\$</u>	1 <u>0,509</u>	\$	<u>18,699</u>
FUND BALANCE - UNRESERVED: Undesignated Designated	\$	340,402	\$	270,421
Total fund equity	<u>\$</u>	<u>340,402</u>	\$	270,421
Total liabilities and fund equity	<u>\$</u>	<u>350,911</u>	<u>\$</u>	<u>289,120</u>

# The accompanying notes are an integral part of this statement.

#### SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS For The Year Ended June 30, 1996 With Comparable Actual Amounts For Year Ended June 30, 1995

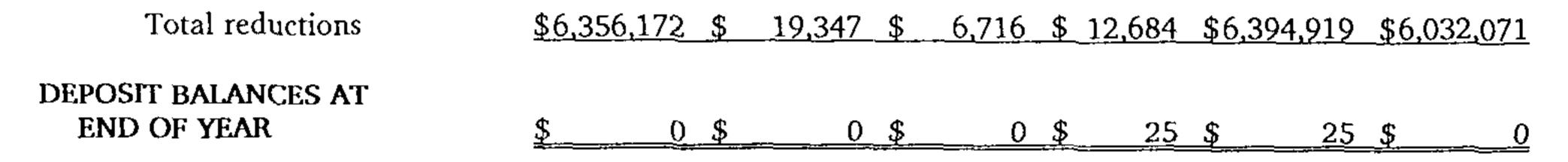
Department of Health and Human Resources <u>Fund</u>	Misdemeanor Probation Fines Fund	Indigent Defender Board Fund	Misdemeanor Probation Restitution Fund	<u> </u>
<u>\$(</u>	<u>) \$ 0</u>	<u>\$</u> 0	<u>\$ 0 \$</u>	0 \$ 0

DEPOSIT BALANCES AT BEGINNING OF YEAR

**ADDITIONS** 

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Child support payments collected for Department of Health and Human Resources Fines collected for Fourth District Indigent Defender Board fees	\$6,356,172	\$	19,347	\$		\$	\$6,356,172 19,347	\$6,032,071
collected for Fourth District					6,716		6,716	
Restitution payments collected for	r							
court ordered distribution	<b></b>		<u> </u>			12,709	12,709	
Total additions	<u>\$6,356,172</u>	<u>\$</u>	<u>19,347</u>	_\$	6,716	\$ 12,709	\$6,394,944	\$6,032,071
Total	<u>\$6,356,172</u>	\$	<u>19,347</u>	<u>\$</u>	6,716	<u>\$_12,709</u>	<u>\$6,394,944</u>	\$6,032,071
REDUCTIONS								
Disbursements to Department								
of Health and Human	<b>Φ</b> ( ) <b>Γ</b> ( <b>17</b> )	ተ		ሐ		<u></u>	<b># ( 05 ( 170</b>	# C 000 0 71
Resources Disbursements to Ouachita	\$6,356,172	\$		\$		\$	\$6,356,172	\$6,032,071
Parish Sheriff's Office			18,424				18,424	
Disbursements to Morehouse							,	
Parish Sheriff's Office			923				923	
Disbursements to Indigent Defender Board Disbursements of Restitution					6,716		6,716	
to Court Ordered Recipients	<u> </u>			<b>.</b>		12,684	12,684	<b>_</b>



The accompanying notes are an integral part of this statement.