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Ninth Judicial District Court Judicial Expense Fund

Alexandria, Louisiana

December 31, 1995

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Release Date 8-28-96

Payne, Moore & Herrington, LLP

Certified Public Accountants
Alexandria, Louisiana



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NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

DECEMBER 31, 1995

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INDEPENDENT AUDITOR'S REPORT

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the accompanying combined balance sheet - all fund types and account groups of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of December 31, 1995, and the related General Fund statement of revenues, expenditures, and changes in fund balance for the year then ended. These financial statements are the responsibility of the 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 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 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Ninth Judicial District Court, Judicial Expense Fund, as of December 31, 1995, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 10, 1996

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 COMBINED BALANCE SHEET - ALL FUND TYPES
 AND ACCOUNT GROUPS
 DECEMBER 31, 1995

EXHIBIT A

	GOVERNMENTAL <u>FUND TYPE</u>	ACCOUNT <u>GROUP</u>	TOTAL (MEMORANDUM ONLY)
ASSETS	<u>GENERAL</u>	GENERAL FIXED <u>ASSETS</u>	
Cash	\$54,973	\$	\$ 54,973
Due from State of Louisiana	1,018		1,018
Deposit - TAP Program	2,459		2,459
Reimbursement receivable	513		513
Equipment	_____	167,517	167,517
<u>TOTAL ASSETS</u>	<u>\$58,963</u>	<u>\$167,517</u>	<u>\$226,480</u>
LIABILITIES AND EQUITY			
LIABILITIES			
Accounts payable	\$ 127	\$	\$ 127
EQUITY			
Investment in general fixed assets		167,517	167,517
Fund Balance:			
Unreserved - Undesignated (Exh. B)	58,836	_____	58,836
<u>TOTAL LIABILITIES AND EQUITY</u>	<u>\$58,963</u>	<u>\$167,517</u>	<u>\$226,480</u>

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

NINTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - GENERAL FUND
 YEAR ENDED DECEMBER 31, 1995

EXHIBIT B

REVENUES		
Intergovernmental court fees		\$57,845
Rental of court video equipment		70
Interest		<u>515</u>
Total Revenues		58,430
EXPENDITURES		
Current:		
General government:		
Insurance premiums		1,050
Parking fees		2,280
Legal and other professional		650
Office supplies, etc.		3,837
Equipment repair and maintenance		716
Certification fees, and continuing education		4,579
Reimbursement to Police Jury - supplemental pay - clerks, reporters and office support staff		9,270
Bank charges		206
Directories and subscriptions		690
Miscellaneous		487
Capital outlay		<u>7,619</u>
Total Expenditures		<u>31,384</u>
EXCESS OF REVENUES OVER EXPENDITURES		27,046
FUND BALANCE, BEGINNING OF YEAR		<u>31,790</u>
<u>FUND BALANCE, END OF YEAR</u>		<u>\$58,836</u>

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

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1995

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Ninth Judicial District Court, Judicial Expense Fund, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the entity's accounting policies are described below.

A. REPORTING ENTITY

The Judicial Expense Fund was created by Act 633 of the Regular Session of 1982, enacting R.S. 13:996.19. The purpose of the Fund is to account for additional court costs, provided by the Act, and to provide for the administration and expenditure of such monies. The Judicial Expense Fund operates as a component unit of the Rapides Parish Police Jury.

In evaluating how to define the entity for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include appointment of a voting majority of the organization's governing body; ability for the primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, only the operating activities of the Judicial Expense Fund are included in these financial statements.

B. FUND ACCOUNTING

The Judicial Expense Fund 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 to aid financial management by segregating transactions related to certain government functions or activities.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1995

NOTES TO FINANCIAL STATEMENTS

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets or liabilities that are not recorded in a fund because they do not directly affect net expendable available financial resources.

The General Fund (a governmental fund) is used to account for all of the government's general activities. The General Fixed Asset Account Group is employed to account for the investment in general fixed assets.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of this fund present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are court fees and interest revenue.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NINTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
DECEMBER 31, 1995

NOTES TO FINANCIAL STATEMENTS

D. FIXED ASSETS

General fixed assets are not capitalized in the fund used to acquire them. Instead, capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost. Assets in the general fixed asset account group are not depreciated.

The costs of normal maintenance and repairs that do not add to the value of the asset lives are not capitalized.

E. MEMORANDUM ONLY-TOTAL COLUMN

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

2. CASH

Cash at the balance sheet date consisted of a checking account on deposit in a single financial institution and is carried at cost. The account was fully insured by the F.D.I.C., and interest is credited monthly to the account.

3. TAP PROGRAM

Assets related to the TAP Drug Testing Program consisted of \$1,018 due from the State of Louisiana for drug testing kits used in 1995, and \$2,459 as a deposit for kits to be used in 1996.

4. EQUIPMENT

The following is a summary of changes in general fixed assets during the year:

	BALANCE 12/31/94	ADDITIONS	RETIREMENTS	BALANCE 12/31/95
Equipment	\$159,898	\$7,619	\$-0-	\$167,517

Equipment has been purchased with General Fund revenues.

INDEPENDENT AUDITOR'S REPORTS REQUIRED UNDER
GOVERNMENT AUDITING STANDARDS

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

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

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 10, 1996.

We have conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Ninth Judicial District Court, Judicial Expense Fund, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments 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.

In planning and performing our audit of the financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they

Payne, Moore & Herrington, LLP

Judges of Ninth Judicial District Court
Judicial Expense Fund

have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such as opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of 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 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Legislative Auditor's Office, management, and others within the organization. However, this report is a matter of public record and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 10, 1996

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

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BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Judges of Ninth Judicial District Court
Judicial Expense Fund

We have audited the financial statements of the Ninth Judicial District Court, Judicial Expense Fund, Alexandria, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 10, 1996.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Ninth Judicial District Court, Judicial Expense Fund, is the responsibility of the District Court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Ninth Judicial District Court, Judicial Expense Fund's compliance with certain provisions of laws, regulations, and contracts. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of the Legislative Auditor's Office, management, and others within the organization. However, this report is a matter of public record and its distribution is not limited.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 10, 1996