

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Balance Sheet
 December 31, 1995

Statement A

	Governmental Fund Type - General Fund	Account Group - General Fixed Assets	Total (Memorandum Only)
ASSETS			
Cash and cash equivalents (Note B)	\$15,428	-	\$15,428
Furniture and equipment (Note C)	-	\$157,394	\$157,394
TOTAL ASSETS	\$15,428	\$157,394	\$172,822
LIABILITIES, EQUITY AND OTHER CREDIT			
Liabilities			
	-	-	-
Equity and Other Credits:			
Investment in general fixed assets	-	\$157,394	\$157,394
Fund balance - unreserved - undesignated	\$15,428	-	\$15,428
Total Equity and Other Credits	\$15,428	\$157,394	\$172,822
TOTAL LIABILITIES, EQUITY AND OTHER CREDIT	\$15,428	\$157,394	\$172,822

The accompanying notes are an integral part of this statement.

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Year Ended December 31, 1995

Statement 0

REVENUES	
Criminal fees	\$132,624
Civil fees	22,808
Interest earnings	2,421
Other revenue	<u>2,260</u>
Total Revenues	<u>162,113</u>
EXPENDITURES	
Personnel services and related benefits	108,040
Administrative services	3,600
Professional services	58,804
Office supplies and expenditures	22,094
Conferences, dues, publications and subscriptions	13,688
Capital outlay	<u>8,000</u>
Total Expenditures	<u>217,226</u>
(Deficiency) of Revenues over Expenditures	(40,199)
Fund Balance at Beginning of Year	<u>75,827</u>
Fund Balance at End of Year	<u>\$15,628</u>

The accompanying notes are an integral part of this statement.

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

Statement of Revenues, Expenditures and Charges in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1985

Statement B

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Criminal fees	\$130,000	\$132,824	\$2,824
Civil fees	24,800	22,800	(\$2,000)
Interest earnings	1,900	2,421	521
Other revenue	-	8,293	8,293
Total Revenues	156,700	167,118	10,418
EXPENDITURES			
Personal services and related benefits	115,000	108,840	6,160
Administrative services	4,000	3,400	600
Professional services	53,000	50,924	2,076
Office supplies and expenditures	24,000	22,864	1,136
Conferences, dues, publications and subscriptions	14,700	13,680	1,020
Capital outlay	13,000	8,000	5,000
Total Expenditures	226,700	207,708	19,000
excess (deficiency) of revenues over Expenditures	169,700	(40,590)	19,590
Fund Balance at Beginning of Year	25,827	18,821	-
Fund Balance at End of Year	\$1,127	\$18,231	\$17,104

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

**TWENTY-THIRD JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1995**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Third Judicial District Judicial Clerk's Fund was established in accordance with Louisiana Revised Statutes 13:594.13-15.

1. Basis of Presentation

The accompanying component unit financial statements of the Twenty-Third Judicial District Judicial Clerk's Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

2. Reporting Entity

As the governing authority of the parish, for reporting purposes, the St. Charles Parish Council is the financial reporting entity for St. Charles Parish. The financial reporting entity consists of (a) the primary government (St. Charles Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Charles Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

- 1. Appointing a voting majority of an organization's governing body, and
- a. the ability of the parish council to impose its will on that organization, and/or

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- D. the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the parish council.
2. Organizations for which the parish council does not appoint a voting majority, but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if such of the organization is not included because of the nature or significance of the relationship.

The judicial clerk's fund is a part of the operations of the district court system. The district court system is fiscally dependent on the parish council for building space and courtrooms. The substance of the relationship between the district court system and the parish council is that the parish council has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the parish council is such that exclusion from the parish council's financial statements would render the parish council's financial statements misleading or incomplete. For these reasons, the Twenty-Ninth Judicial District Judicial Clerk's Fund is considered a component unit of the St. Charles Parish Council for reporting purposes.

3. Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. On the other hand, an account group is a financial

**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1993**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

4. Basis of Accounting

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

Revenues:

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

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

Substantially all other revenues are recorded when received.

Expenditures:

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

**TWENTY-NINTH JUDICIAL DISTRICT
 JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1995**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Budgets

The judicial clerk's fund adopted an annual budget for the General Fund on a modified accrual basis of accounting. Budgeted amounts included in the annual financial statements include the original adopted budget amounts and any subsequent amendments.

The judicial clerk's fund reserves all authority to make changes to the budget.

6. Fixed Assets and Long-term Obligations

Fixed assets purchased from the General Fund are accounted for in the general fixed assets account group. Fixed assets are stated at historical cost. Purchases of general fixed assets are recorded as expenditures at the time of purchase. Depreciation is not computed on fixed assets since this is only a memorandum account to provide in one record the organization's fixed assets.

There were no long-term obligations at December 31, 1995.

7. Cash and Cash Equivalents

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

8. Compensated Absence and Pension Plan

The judicial clerk's fund had no employees in 1995; therefore, it does not have a formal leave policy and does not directly participate in a pension plan.

9. TOTAL Column on Balance Sheet

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

**TWENTY-FIFTH JUDICIAL DISTRICT
 JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1995**

NOTE B - CASH AND CASH EQUIVALENTS

At December 31, 1995, the carrying amounts (book balances) of all cash and cash equivalents of the judicial clerk's fund totaled \$38,628, and are listed as follows:

Interest bearing demand deposits	\$28,628
Certificates of deposit	10,000
Total	<u>\$38,628</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 1995, the judicial clerk's fund had \$37,895 in deposits (collected bank balances). These deposits were secured from risk by \$37,895 of federal deposit insurance.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

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

Balance, January 1, 1995	\$148,944
Additions	8,450
Deductions	<u> </u>
Balance, December 31, 1995	<u>\$157,394</u>

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1995

NOTE D - LEASES

The judicial clerk's fund did not have any capital or operating lease commitments as of and for the year ended December 31, 1995.

NOTE E - LITIGATION

There were no lawsuits pending against the judicial clerk's fund at December 31, 1995 that would affect the financial statements. Accordingly, no provision for any liability has been made in the component unit financial statements.

NOTE F - RELATED PARTY TRANSACTIONS

During 1995, the Twenty-Ninth Judicial District Judicial Clerk's Fund paid compensation to a related party who was hired prior to December 31, 1995. This compensation totaled \$12,000 in 1995.

According to the provisions of subsection B.(4) of Canon 3 of the Code of Judicial Conduct, any employee of a court employed by such court on or before December 31, 1995, or any employee of a court who becomes a member of a judge's immediate family subsequent to employment shall not be prohibited from continued employment with the court.

OTHER REPORTS REQUIRED BY
GOVERNMENT AGENCIES

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

Twenty-Ninth Judicial District
 Judicial Clerk's Fund
 A Component Unit of the
 St. Charles Parish Council
 Metairie, Louisiana

I have audited the component unit financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1998, and have issued my report thereon dated May 1, 1999.

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.

The Twenty-Ninth Judicial District Judicial Clerk's 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 component unit 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 internal control structure to future periods is subject to the risk that procedures

may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my 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 one or more 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.

My consideration of the internal control 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, I noted that, as a material weakness, the size of the Twenty-Ninth Judicial District Judicial Clerk's Fund operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund for the year ended December 31, 1995.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
 LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT
 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Twenty-Ninth Judicial District
 Judicial Clerk's Fund
 A Component Unit of the
 St. Charles Parish Council
 Metairie, Louisiana

I have audited the component unit financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 1, 1996.

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.

Compliance with laws, regulations and contracts applicable to the Twenty-Ninth Judicial District Judicial Clerk's Fund is the responsibility of the Twenty-Ninth Judicial District Judicial Clerk's Fund. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the Twenty-Ninth Judicial District Judicial Clerk's Fund's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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



Keith J. Rovira
Certified Public Accountant

May 3, 1996

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**TWENTY-NINTH JUDICIAL DISTRICT
 JUDICIAL CLERK'S FUND
 Natchitoches, Louisiana**
 Composite with Financial Statements
 and Independent Auditor's Report
 As of and for the Year ended
 December 31, 1959

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

Release Date

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COMPONENT UNIT FINANCIAL STATEMENTS