

TWENTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
Rossini and Webster Parishes
State of Louisiana

Statement of Revenues, Expenditures and
 Charges in Total Revenues - Judicial Expense Fund
 Years ended December 31, 1995 and 1994

	1995	1994
Revenues		
Court fees and fines	\$ 49,353	\$7,383
Interest earnings	12,714	5,851
Sale of equipment	125	1,000
Program directed fees	-	11,828
Other income	-	1,620
Total revenues	<u>62,192</u>	<u>37,682</u>
Expenditures		
Deputies salaries	3,400	1,506
Law clerk salary	42,467	19,270
Law clerk expense	50	1,200
Payroll taxes	600	1,021
Office supplies	2,750	1,830
Business and conferences	24,260	14,792
Books and other materials	4,400	8,081
Insurance and audit	3,221	1,490
Capital outlay	14,701	10,188
Equipment rental	-	-
Bond interest	175	175
Professional fees and fees	1,815	2,794
Telephone	4,907	4,524
Travel education	-	560
Supplies & maintenance	1,154	-
Utilities	1,113	608
Warrant service	-	11,219
Total judicial expenditures	<u>100,528</u>	<u>117,217</u>
earing officer salary	22,470	22,222
Supervisor secretary	18,470	9,666
earing officer expense	168	1,200
Sup-support postage	200	1,000
Sup-support equipment rental	-	200
Sup-support consulting	787	200
earing officer travel	1,670	1,170
Total non-judicial expenditures	<u>44,865</u>	<u>36,658</u>
Total expenditures	<u>145,393</u>	<u>153,875</u>
Deficiency of revenues over expenditures	(83,201)	(16,193)
Other financing sources:		
Operating transfers in	125,286	128,661
Excess of revenues and other sources over expended funds	78,180	111,277
Total balances, beginning	<u>210,175</u>	<u>288,852</u>
Total balances, ending	<u>303,159</u>	<u>404,930</u>

The accompanying notes are an integral part of this statement.

TWENTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
Revenue and Expenditure Statement
State of Louisiana

Statement of Revenue, Expenditures and Changes in Fund Balance
Budget (SAP) Basis and Actual - Judicial Expense Fund
Year Ended December 31, 1979

	Budget	Actual	Variance Favorable (Disadvantage)
Revenues:			
Court fees and fines	\$63,000	64,000	1,000
Interest earnings	5,000	10,000	5,000
State of Louisiana	-	100	100
Program Director Fee	-	-	-
Other income	-	-	-
Total revenues	68,000	74,100	6,100
Expenditures:			
Accountant salaries	4,000	3,900	1,000
Law clerk salary	36,000	40,400	(4,400)
Law clerk expense	-	50	100
Payroll taxes	1,000	800	200
Office supplies	5,000	5,700	(700)
Supplies and conferences	(2,500)	(2,000)	500
Books and publications	4,000	4,000	-
Accounting and audit	2,500	5,400	(2,900)
Travel expense	5,000	16,000	(11,000)
Court education	1,000	-	1,000
Professional dues and fees	4,000	3,800	200
Telephone expense	4,000	4,800	(800)
Bond insurance	-	100	100
Repairs & Maintenance	-	5,000	5,000
Entertainment	-	1,000	1,000
Miscellaneous	500	5,000	(4,500)
Total judicial expenditures	62,000	70,600	(8,600)
Printing of Court Directory	15,000	10,000	5,000
Non-support activity	11,500	16,400	(4,900)
Printing office expense	500	500	-
Non-support postage	-	200	(200)
Non-support equipment rental	-	-	-
Non-support consulting	1,000	700	300
Printing of Year Book	1,000	1,000	-
Total non-support expenditures	18,500	18,600	(100)
Total expenditures	80,500	89,200	(8,700)
Contingency amount of revenues over expenditures	(12,500)	(15,100)	(2,600)
Other financing sources:			
Operating transfers in	100,000	100,000	-
Excess of revenues and other sources over expenditures	112,000	114,900	2,900
Fund balance, beginning	107,000	112,000	(5,000)
Fund balance, ending	107,000	114,900	(7,900)

The accompanying notes are an integral part of this statement.

TWENTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
 Bossier and Webster Parishes
 State of Louisiana

Statement of Revenues, Expenditures and
 Changes in Fund Balances - Child Support Enforcement
 For the Years Ended December 31, 1993 and 1994

	1993	1994
Revenues:		
Non-support revenues	\$9,779,415	\$ 615,707
Administrative fees	278,283	287,289
Other income	<u> </u>	<u>131</u>
Total revenues	10,057,700	903,127
Expenditures:		
Department of Social Services	3,779,415	2,692,385
Hearing officer salary	-	-
Petrol taxes	-	131
Office supplies	10	-
Travel expense	992	1,389
Balance	35	32
Bank service charges	164	2,728
SWF checks	<u> </u>	<u> </u>
Total expenditures	3,779,586	2,695,565
Excess of revenues over expenditures	6,278,114	607,562
Other financing uses:		
Operating transfers out	(125,286)	(125,662)
Excess of revenues over expenditures and other uses	6,152,828	481,900
Fund balance, beginning	 86	 -
Fund balance, ending	\$ 6,152,914	\$ 481,900

The accompanying notes are an integral part of this statement.

TWENTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
Beauregard and Webster Parishes
State of Louisiana

Notes to Financial Statements
December 31, 1999

INTRODUCTION

The Twenty-Sixth Judicial District Court Expense Fund was established under Louisiana Revised Statutes 11:946.38 which provides for a separate fund for the receipt and disbursement of designated court fines, costs or forfeitures imposed under the law for the judicial expense fund. The judicial expense fund is administered by the judges, en banc, of the Twenty-Sixth Judicial District. The monies of the Twenty-Sixth Judicial District Court Expense Fund may be expended for those expenditures deemed necessary for the proper operation of the court including clerical and other necessary personnel, law library costs, court equipment and supplies, and travel expenses and fees incurred by any judge or clerk in attending seminars or conferences. No salaries may be paid to any of the judges of the District from the judicial expense fund.

The accounting and reporting policies of the Twenty-Sixth Judicial District Court Expense Fund conform to generally accepted accounting principles as applicable to governmental entities.

3. Summary of significant accounting policies

A. Reporting entity

These financial statements include only information pertaining to the transactions of the Twenty-Sixth Judicial District Court Expense Fund. Other local governmental entities are considered separate reporting entities and are thus excluded from the accompanying financial statements.

B. Fund accounting

The accounts of the Twenty-Sixth Judicial Court Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. 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 in individual funds based upon the purposes for which they are to be spent and means by which spending activities are controlled. The Twenty-Sixth Judicial District Court Expense Fund maintains two governmental fund types.

TWENTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
Senator and Webster Parishes
State of Louisiana

Notes to Financial Statements
December 31, 1993

The Judicial Expense Fund is the general operating fund of the Twenty-Sixth Judicial District Court Expense Fund and is used to account for all funds received and expended in accordance with Louisiana Revised Statute 15:996.58. The Child Support Enforcement Fund was established in accordance with Louisiana Revised Statute 48:138.5. This fund is used to account for all funds received and expended for the expedited process for establishment of paternity and establishment or enforcement of support obligation which are brought by the Department of Social Services.

G. Basis of accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The two funds of the Twenty-Sixth Judicial District Court Expense Fund are accounted for using the modified accrual basis of accounting.

REVENUES

Fines, bonds forfeited, civil fees, probate fees, and adoption fees imposed by the district courts are recorded in the year they are collected by the district courts within the judicial district.

The program director fees based on a 2% surcharge on child support payments within the Twenty-Sixth Judicial District are recorded when the amount is available.

Interest earned on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
Parishes and Related Parishes
State of Louisiana

Notes to Financial Statements
December 31, 1995

Expenditures

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

D. Budgets and budgetary accounting

Annually, the judges prepare a budget for the Expense Fund on the modified accrual basis of accounting. The authority to amend the budget is reserved by the judges. Formal budget integration (in the accounting records) is employed as a management control device during the year; however, no budget amendments were adopted during the year. Appropriations lapse at year end and a system of encumbrance accounting is not used by the expense fund. No budget was prepared for the Child Support Enforcement Fund for the year ending December 31, 1995.

E. Cash and cash equivalents

Under state law, the expense fund may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or under the laws of the United States. Furthermore, the expense fund may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. For reporting purposes cash and cash equivalents include cash, demand deposits and investments in certificates of deposit. Cash and cash equivalents are stated at cost, which approximates market. At year end, the expense fund's total cash and cash equivalents are summarized as follows:

	Book Balance	Book Balance
Demand Deposits	\$155,495	\$155,495
Certificates of deposit	325,581	325,581
Total	<u>\$481,076</u>	<u>\$481,076</u>

According to Statement No. 3 of the Governmental Accounting Standards Board, the amount of the total book balance must be classified in three categories of risk defined as follows:

THIRTY-SIXTH JUDICIAL DISTRICT COURT REFUND FUND
Bossier and Webster Parishes
State of Louisiana

Notes to Financial Statements
December 31, 1995

- Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- Category 3 - Uncollateralized.

In accordance with GASB No. 3, the bank balance of \$189,362 is classified as Category 1. The balance of \$18,324 is classified as Category 3.

F. Fixed assets and long-term liabilities

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

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

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. General fixed assets provided by the parish police juries are not recorded within the General Fixed Assets Account Group. Fixed assets are valued at historical cost or estimated historical cost or, if donated, at fair market value on the date donated. No depreciation has been provided on general fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. No long-term liabilities existed at December 31, 1995.

THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
Boonier and Webster Parishes
State of Louisiana

Notes to Financial Statements
 December 31, 1993

G. Total columns on combined statements

Total columns on combined statements are captioned "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 as conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Unintended eliminations have not been made in the aggregation of this data.

H. Vacation and sick leave

Substantially all of the employees of the expense fund are considered employees of either the Boonier or Webster Parish Police Juris. As December 31, 1993, the expense fund had no full-time employees. Accordingly, there are no accumulated and vested benefits relating to annual and sick leave that require disclosure or accrual to conform with generally accepted accounting principles.

3. Due from other governmental units

Amounts due from other governmental units are as follows:

	<u>1993</u>	<u>1992</u>
Boonier Parish Clerk of Court	\$ 833	899
Boonier Parish Sheriff's Department	3,348	1,408
Webster Parish Clerk of Court	343	323
Webster Parish Sheriff's Department	3,283	3,393
Totals	<u>\$8,807</u>	<u>6,023</u>

3. Changes in general fixed assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1993	Additions	Deletions	Balance December 31, 1993
Equipment	<u>\$53,634</u>	<u>18,716</u>	<u>13,018</u>	<u>59,332</u>

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
Bossier and Webster Parishes
State of Louisiana

Notes to Financial Statements
December 31, 1993

4. Employees

Substantially all of the expense fund's employees are considered employees of the Bossier and Webster Parish Police Juries and, accordingly, are enrolled by the respective Police Juries as members of Plan 3 of the Financial 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. The respective Police Juries and the expense fund do not guarantee any of the benefits granted by the System.

5. Assets

The expense fund does not have any capital or operating leases at December 31, 1993.

6. Litigation

There is no litigation pending against the expense fund at December 31, 1993.

7. Arrangements with local governments

The district judges' office space including utilities and certain office equipment and furniture are furnished by the Bossier and Webster Parish Police Juries free of charge.

8. Child Support Enforcement Fund

As established by Louisiana Revised Statute 46:206.5, which allows any court to establish or enforce support obligations to implement an expedited process for the establishment or enforcement of support, and which provides, that the judges of the appropriate court shall oversee the operations of the fund and shall appoint a hearing officer to hear support and support related matters. At the end of the reporting period all residual funds from the Child Support Enforcement Fund are to be transferred to the general operating account of the Expense Fund. These funds of \$175,896 were transferred to the Expense Fund and are shown as "Other Financing Sources - Operating Transfers In" in the accompanying financial statements.

JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

881 BATE STREET P.O. BOX 887
MONROE, LOUISIANA 70001-0887
(504) 237-0111 FAX (504) 237-0117

MEMBER, A.A.A. 174
MEMBER, I.C.A. 174
MEMBER, N.A.A. 174
MEMBER, C.P.A. 174

81. FRANK JAMIESON, CPA (1984)

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
DIVISION OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

MANAGEMENT LETTER

The Honorable Judges of the
Twenty-Sixth Judicial District
Bossier and Webster Parishes, Louisiana

We have audited the general purpose financial statements of the Twenty-Sixth Judicial District Court Expense Fund for the years ended December 31, 1993, and have issued our report thereon dated June 26, 1994.

In connection with our audit we made certain observations relative to the records maintained, the accounting procedures in effect, and the overall administration of the financial affairs of the Judicial Expense Fund. As a supplement to the reports which are based on the financial statements, we submit for your considerations our comments pertaining to the following observations which did not meet the criteria of being material to the general purpose financial statements.

Internal Control Items not considered material to the general purpose financial statements:

1. Dual Signatures on Checks

To maintain proper accountability for expenditures, the Judicial District requires dual signatures on all checks issued in the Expense Fund. Our audit procedures revealed that there (3) checks were written during the year with only one judge's signature. Although the expenses were legitimate, this was in conflict with the Judicial Expense Fund's internal accounting controls.

2. Bank Reconciliations - Child Support Enforcement Fund

We reviewed the monthly bank reconciliations prepared by client personnel for the Child Support Enforcement Fund. We discovered small differences in several bank reconciliations due to the reconciliations being prepared incorrectly. We suggest that proper procedures be used in reconciling the Fund's bank account and any differences be investigated and appropriate corrections made.

Compliance items not considered material to the general purpose financial statements.

3. Budget Variances in Excess of \$5

The State of Louisiana, in LSA Revised Statutes 29:1503-1504, requires a budget to be prepared and adopted before the fiscal year begins. The Twenty-Sixth Judicial District Court Expense Fund has prepared a budget in accordance with these statutes. However, the statutes also require amendments to the budget be made a part of public documents when there is a budget variance of more than \$5 in revenues and expenditures. During the year the Twenty-Sixth Judicial Court Expense Fund experienced variances in actual expenditures to budgeted expenditures in excess of the \$5 limit.

We recommend that management continue to adopt a budget in December of each year for the ensuing year's expected expenditures and periodically revise the budget against the actual results. If required, management should recommend and adopt amendments to the budget to eliminate any unfavourable variances that would cause noncompliance with the aforementioned Louisiana Revised Statutes.

4. Expenditures for Public Purposes

Article 7, Section 14 of the 1974 Louisiana Constitution requires all expenditures from public funds to serve a public purpose. During our audit, we discovered five (5) instances where it appears flowers were purchased from the Judicial Expense Fund. Although these were immaterial amounts in reference to the financial statements, we recommend that the Judicial District review these expenditures and discontinue any purchase of flowers as gifts that do not fit the definition of public purpose.

We would like to express our appreciation for the cooperation and assistance extended to us during our audit. Should you have any questions concerning the contents of this letter or if we can be of any additional service, please contact us at your convenience.

Very truly yours,



Hinden, Louisiana
June 14, 1996

OFFICIAL
FILE COPY
DO NOT REMOVE
These materials
remain the property
of the State of Louisiana

SECURITY - 10-10-86
Baton Rouge, Louisiana
70803-1000

THIRTY-SIXTH JUDICIAL DISTRICT COURT DEFENSE FUND
Boarder and Voluntary Participants
State of Louisiana

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or approved, 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 7-24-96

TWENTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
Bossier and Webster Parishes
State of Louisiana
Annual Financial Report
Year Ended December 31, 1993

TABLE OF CONTENTS

	<i>Page</i>
INDEPENDENT AUDITOR'S REPORT	1
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	2 - 4
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN ASSESS OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	5 - 6
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - SUMMARY)	
Combined Balance Sheet - All Fund Types and Account Groups	8
Statement of Revenues, Expenditures and Changes in Fund Balance - Judicial Expense Fund	9
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (OASB Basis) and Actual - Judicial Expense Fund	10
Statement of Revenues, Expenditures and Changes in Fund Balance - Child Support Enforcement Fund	11
Notes to Financial Statements	12 - 17
Management Letter	18

*Twenty-Ninth Judicial District Court
Bossier and Webster Parishes
State of Louisiana*

Bossier Phone 848-362-3617 Webster Phone 848-377-6666, Ext. 24

Carl P. Campbell, II

Court Room

Judge - Civil C

Shreve, Louisiana 71201

July 3, 1998

Mr. Michael W. Wise
JANINSON, WISE & BARKIN
P. O. Box 893
Minden, Louisiana 71450-0893

Dear Mr. Wise:

Our response to the Management Letter is as follows:

1. Realignment of Checks

Communication will be made to all judges regarding the requirement of two signatures on checks payable out of the Judicial Expense Fund.

2. Bank Reconciliations - Child Support Enforcement Fund

Deanna LeBetteur, who handles the Child Support Enforcement Fund, will be meeting with an accountant from JANINSON, WISE and BARKIN to help correct the bank reconciliations.

3. Budget Variances in District of 21

Budget amendments will be prepared in accordance with Louisiana Revised Statutes at the time the annual budget is prepared at the end of the year.

4. Expenditures for Public Purposes

The judges of our district will review procedures and policies, and funds from the Judicial Expense will in the future be used solely for public purposes.

If you need additional information in response to the Management Letter, please feel free to call our office.

Sincerely,

Carl P. Campbell, II

ccr/cjs

58 JUL 18 AM 7:19
JUL 13 1998
COMM-FED 01

JAMIESON, WISE & MARTIN
A PROFESSIONAL ACCOUNTING CORPORATION
481 MAIN STREET P.O. BOX 887
MINDEN, LOUISIANA 70568-0887
(504) 277-8722 FAX (504) 277-8877



DR. HARRY JAMIESON, CPA (1981)
MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT MEMBER ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

The Honorable Judges of the
Twenty-Sixth Judicial District
Bossier and Webster Parishes, Louisiana

We have audited the accompanying general purpose financial statements of the Twenty-Sixth Judicial District Court Expense Fund as of December 31, 1993, and for the year then ended. These general purpose financial statements are the responsibility of the management of the Twenty-Sixth Judicial District Court Expense Fund. 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Twenty-Sixth Judicial District Court Expense Fund as of December 31, 1993, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated June 24, 1995 on our consideration of the Twenty-Sixth Judicial District Court Expense Fund's internal control structure and a report dated June 24, 1995 on its compliance with laws and regulations.

Jamieson, Wise & Martin

Minden, Louisiana
June 24, 1995

JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

401 RADE STREET P.O. BOX 897
MIRRO, LOUISIANA 71858-0887
(504) 833-0171 Fax (504) 833-0171

MEMBER OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
IN THE STATE OF LOUISIANA
CERTIFICATE PUBLIC ACCOUNTANT

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

The Honorable Judges of the
Twenty-Sixth Judicial District
Eossier and Webster Parishes, Louisiana

We have audited the general purpose financial statements of the Twenty-Sixth Judicial District Court Expense Fund for the year ended December 31, 1990, and have issued our report thereon dated June 19, 1990.

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 general purpose financial statements are free of material misstatement.

The management of the Twenty-Sixth Judicial District Court 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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 general purpose financial statements of the Twenty-Sixth Judicial District Court Expense Fund 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 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 general purpose financial statements and not to provide assurance on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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 judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

SUBJECT MATTER(S)

The State of Louisiana, in LSA Revised Statutes 48:181-181A, requires a budget to be prepared and adopted before the fiscal year begins. The Twenty-Sixth Judicial District Court Expense Fund has prepared a budget in accordance with those statutes. However, the statutes also require amendments to the budget be made a part of public documents when there is a budget variance of more than 5% in revenues and expenditures. During the year the Twenty-Sixth Judicial District Court Expense Fund experienced variances in actual expenditures to budgeted expenditures in excess of the 5% limit.

We recommend that management continue to adopt a budget in December of each year for the coming year's expected expenditures and periodically review the budget against the actual results. If required, management should recommend and adopt amendments to the budget to eliminate any unforeseen variances that would cause noncompliance with the aforementioned Louisiana Revised Statutes.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our 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, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported in the management of the Twenty-Sixth Judicial District Court Expense Fund, in a separate management letter dated June 24, 1986.

This report is intended for the information of the Judges of the Twenty-Sixth Judicial District Court Expense Fund and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

James L. Lewis, Jr.

Shreveport, Louisiana
June 24, 1986

JAMIESON, WISE & MARTIN

A PROFESSIONAL ACCOUNTING CORPORATION

501 MAIN STREET P.O. BOX 887
MONROE, LOUISIANA 70001-0887
(504) 337-5700 FAX (504) 337-1700

WILLIAM W. WISE, CPA
DAVID J. MARTIN, CPA
DAVID W. THORLEY, CPA

401 BRUCE JAMIESON, CH. COUNCIL

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Judges of the
Twenty-Sixth Judicial District
Monroe and Webster Parishes, Louisiana

We have audited the general purpose financial statements of the Twenty-Sixth Judicial District Court Expense Fund for the year ended December 31, 1990, and have issued our report thereon dated June 14, 1990.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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, contracts, and grants applicable to the Twenty-Sixth Judicial District Court Expense Fund is the responsibility of the Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Twenty-Sixth Judicial District Court Expense Fund's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, contracts, or grants, that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of our tests of compliance disclosed the following instances of noncompliance that may be material to the general purpose financial statements.

REPORT VARIANCES

As discussed in the internal control report on page 3 of this annual report, the Twenty-Sixth Judicial District Court Expense Fund experienced budget variances in excess of 5% in revenues and/or expenditures. This is in violation of LA Revised Statute 33:1503.

We considered this instance of noncompliance in forming our opinion on whether the Twenty-Sixth Judicial District Court Expense Fund's December 31, 1995, general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated June 24, 1996, on these general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported in the management of the Twenty-Sixth Judicial District Court Expense Fund in a separate management letter dated June 24, 1996.

This report is intended for the information of the judges of the Twenty-Sixth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

Thomas J. White & Martin

Monroe, Louisiana
June 24, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND
 Bastion and Volaine Parishes
 State of Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1995

	Governmental Fund Types		Account Group	Totals	
	Judicial Expense Fund	0815 Support Enforcement	General Funds Assets	(Memorandum Only) 1995	1996
ASSETS					
Cash	\$339,376	16,168	-	355,544	96,558
Certificates of deposit	275,193	-	-	275,193	219,048
Due from other:					
governmental units	9,038	-	-	9,038	5,370
funds	14,049	-	-	14,049	13,456
Equipment	-	-	21,872	21,872	23,326
Total assets	6421,625	16,168	21,872	532,665	368,688
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ -	-	-	981	1,066
Payable-Salary Retire.	7,268	-	-	7,268	-
Accrued payroll taxes and withholdings	-	-	-	-	128
Due to other funds	-	16,048	-	16,048	12,426
Total liabilities	7,268	16,048	-	32,325	15,620
Fund equity:					
Investment in general fund assets	-	-	21,872	21,872	13,426
Fund balances:					
Encumbered - undesignated	629,326	128	-	629,454	712,322
Total fund equity	629,326	128	21,872	528,326	528,326
Total liabilities and fund equity	6421,625	16,168	21,872	532,665	368,688

The accompanying notes are an integral part of this statement.