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Date: 10/19/91

**EASTERN JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND**

**WINNFIELD, LOUISIANA**

**ANNUAL FINANCIAL REPORT**

**DECEMBER 31, 1990**

RECEIVED  
LEGISLATIVE AUDITOR  
JAN 11 1991

under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 7-27-96

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June 30, 1996

**INDEPENDENT AUDITORS' REPORT**

Honorable Douglas H. Allen  
Eighth Judicial District Judge  
Woodfield, Louisiana 71483

We have audited the accompanying financial statements of the Eighth Judicial District Court Judicial Expense Fund, a component unit of the West Parish Police Jury, as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the management of the Eighth Judicial District Court Judicial 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. These 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 in the first paragraph present fairly, in all material respects, the financial position of the Eighth 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.

*White & Boss*

White & Boss

**COMPONENT UNIT FINANCIAL STATEMENTS**

EIGHTH FISCAL DISTRICT COURT FISCAL SERVICE FUND  
 COMPONENT UNIT OF WASH STATE POLICE EMP  
 BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1989

ASSETS	COMMODITIAL		ACCOUNT DEBIT		TOTALS
	FUND	GENERAL	GENERAL	LONG-TERM	
	FUND	GENERAL	FUND	OBIGATIONS	OBIGATIONS ONLY
CASH	\$ 2,801				\$ 2,801
RECEIVABLES:					
Wash Parish Sheriff (Note 2)	1,476				1,476
Wash Parish Clerk of Court (Note 2)	367				367
Digital Judicial District Court Support Proposal (Note 2)	1,058				1,058
OTHER ASSETS	150				150
GENERAL FUND ASSETS (Note 2)			\$ 28,159		28,159
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM OBLIGATION				\$ 1,000	1,000
TOTAL ASSETS	\$ 6,112		\$ 29,159	\$ 1,000	\$ 36,271
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Capital Lease Payable				\$ 1,000	\$ 1,000
TOTAL LIABILITIES				1,000	1,000
FUND EQUITY			\$ 28,159		28,159
Investment in General Fund Assets					
Fund Retention - Unreserved	\$ 1,125				1,125
TOTAL FUND EQUITY	1,125		28,159		29,284
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,125		\$ 29,159	\$ 1,000	\$ 31,284

The accompanying notes are an integral part of this statement.

## STATEMENT B

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
 COMPONENT UNIT OF NEW PARRISH POLICE/JURY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE,  
 BUDGET (GAAP BASIS) AND ACTUAL - GOVERNMENTAL FUND-TYPE:  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 1995

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Court Costs Collected	\$ 5,000	\$ 5,000	\$ 0
Fines and Forfeits	30,000	18,240	11,760
<b>TOTAL REVENUES</b>	<b>35,000</b>	<b>23,240</b>	<b>11,760</b>
<b>EXPENDITURES:</b>			
Salaries			
Operating Services	12,300	12,894	( 594)
Materials and Supplies	3,500	3,380	120
Travel and Other Charges	1,500	1,706	( 206)
Capital Outlays	6,000	6,120	( 120)
Debt Service:			
Principal	4,300	4,300	0
Interest	550	348	202
<b>TOTAL EXPENDITURES</b>	<b>28,150</b>	<b>28,558</b>	<b>( 408)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,850</b>	<b>4,682</b>	<b>2,168</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 18,850</b>	<b>\$ 16,682</b>	<b>\$ 2,168</b>

The accompanying notes are an integral part of this statement.

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
COMPONENT UNIT OF WISN PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1995

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Eighth Judicial District Court Judicial Expense Fund (the "Judicial Expense Fund") was established by Act 111 of the 1985 Session of the Louisiana Legislature to be effective January 1, 1985. The act provides for the collection of fees in the form of court costs and fines. The West Parish Clerk of Court is to place all sums collected or received under this act in a separate account over which the judge of the Eighth Judicial District Court has control over all disbursements made therefrom. The Act provides that these monies may be used to pay salaries for court reporters and such stenographic, clerical, research, administrative or other personnel as are deemed necessary to operate the business and function of the court. In addition, the judge may utilize the monies in the Judicial Expense Fund to pay all or any part of the cost of establishing or maintaining a law library for the court, or for buying or maintaining any type of equipment, supplies, or other items consistent with the efficient operation of the court, except for the payment of the judge's salary.

The following is a summary of the more significant accounting policies:

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the West Parish Police Jury is the financial reporting entity for West Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 West Parish Police Jury 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 to determine financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization's activities
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

(Continued)

EIGHTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
COMPONENT UNIT OF WINE PARCH POLICE JURY

NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1998

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The Judicial Expense Fund is a part of the district court system. Because the district court system is fiscally dependent on the police jury for office space and courtrooms, the Judicial Expense Fund was determined to be a component unit of the Wine Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Judicial Expense Fund and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**B. BASIS OF PRESENTATION**

The accompanying component unit financial statements of the Judicial Expense 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.

**C. 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 relating to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial 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.

Funds of the Judicial Expense Fund are classified as governmental funds. Governmental funds account for the Judicial Expense Fund general activities, including the collection and disbursement of specific or legally restricted monies; the acquisition or construction of general fund assets; and the servicing of general long-term obligations. The Judicial Expense Fund maintains the following governmental fund:

**General Fund** - The General Fund is the principal fund of the Judicial Expense Fund and is used to account for all fees collected and all disbursements made by the Judicial Expense Fund.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities

(Continued)



EIGHTH JUDICIAL DISTRICT COUNTY JUDICIAL EXPENSE FUND  
COMPONENT UNIT OF WISLA PARISH POLICE JURY

NOTE TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995

are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The records of the Judicial Expense Fund are maintained on the cash basis of accounting. However, the fund reported in the accompanying financial statements has been converted to the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**Revenues** - Fees collected in the form of court costs and fines are recorded as revenue in the year in which such fees are earned.

**Expenditures** - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

**Other Financing Sources** - Any other types of transactions are accounted for as other financing sources, such as sales of fixed assets, long-term debt proceeds, capital lease transactions, or others. These other financing sources are recognized at the time the underlying events occur.

**D. BUDGETARY PRACTICES**

As required by Louisiana Revised Statutes, the Judicial Expense Fund prepared and legally adopted a budget for the General Fund for the year ended December 31, 1995. The proposed budget was prepared using generally accepted accounting principles, which is consistent with the basis of accounting used in the preparation of the accompanying financial statements. The proposed budget was made available for public inspection at December 15, 1994. All budget appropriations lapse at year-end.

Formal budget integration within the accounting records is not employed as a management control device. The Judicial Expense Fund does not use accrual-basis accounting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments.

**E. CASH**

The Judicial Expense Fund's carrying amount of deposits with financial institutions was \$ 2,831 at December 31, 1995. The book balance at December 31, 1995 was \$ 2,649. All cash balances of the Judicial Expense Fund are secured by federal deposit insurance.

**F. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Fixed assets include only those assets purchased by the Judicial Expense Fund, and do not reflect assets of the court obtained from other sources.

(Continued)

SEVENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND  
COMPONENT UNIT OF WASH. PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995

**0. LONG TERM OBLIGATIONS:**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**H. TOTAL COLUMN ON COMBINED STATEMENTS**

The total column on the balance sheet is captioned Informational 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.

**2. RECEIVABLES:**

The receivables from the Wash Parish Sheriff and the Wash Parish Clerk of Court as of December 31, 1995, represent amounts due the Judicial Expense Fund for retained asset and fees which were accrued starting December of 1995 but were not received until subsequent to year end.

The receivables from the Eighth Judicial District Child Support Program is for items paid by the Judicial Expense Fund during 1995 but were reimbursed by the Child Support Program in 1996.

**3. CHANGES IN GENERAL FIXED ASSETS:**

The following is a summary of changes in general fixed assets of the Judicial Expense Fund for the year ended December 31, 1995:

	Balance 1/1/95	Additions	Deletions	Balance 12/31/95
Office Furniture	\$ 8,800	\$ -	\$ -	\$ 8,800
Office Equipment	32,333	6,125	3,850	34,608
Total	<u>\$41,133</u>	<u>\$6,125</u>	<u>\$3,850</u>	<u>\$43,408</u>

**4. LEASES:**

The Judicial Expense Fund records lease under capital leases as an asset in the general fixed-assets account group and as an obligation in the general long-term obligations account group as shown in the accompanying financial statements. At December 31, 1995, the Judicial Expense Fund had one capital lease for office equipment with a total recorded value of \$3,850.

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of December 31, 1995:

(Continued)

**DIKERS FEDERAL DISTRICT COURT FEDERAL EXPENSE FUND  
COMPONENT UNIT OF NEWMARKET POLICE/LEAVE**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1995**

	1995	\$ 708
	1997 total after	-
		-----
Total Minimum Lease Payments		708
Less : Amount Representing Interest		<u>2,420</u>
Present Value of Net Minimum Lease		<u>\$ 1,552</u>

The Federal Expense Fund has no minimum annual commitments under noncancelable operating leases at December 31, 1995.

**5. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transactions during the year:

	Capital Leases
Long-term obligations payable at January 1, 1995	\$1,400
Additions	-
Deductions	<u>1,700</u>
	-----
Long-term obligations payable at December 31, 1995	<u>\$ 1,552</u>

**6. OTHER DISCLOSURES**

There were no subsequent events or related party transactions that require disclosure in these notes to the December 31, 1995 financial statements.

(Continued)

**INDEPENDENT AUDITORS' REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

*The following independent auditors' reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards (Standards for Audit of Governmental Organizations, Programs, Activities, and Functions) issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.*

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MEMORANDUM WHITT 004

PERIOD: 0001 004

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

Honorable Douglas H. Allen  
Eighth Judicial District Judge  
Winfield, Louisiana PH02

We have audited the financial statements of the Eighth Judicial District Court Judicial Expense Fund for the year ended December 31, 1995, and have issued our report thereon dated June 28, 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 and the provisions of Office of Management and Budget Circular A-135, "Standards for State and Local Governments." These standards and OMB Circular A-135 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 Eighth 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 control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safe-guarded 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 Eighth Judicial District Court Judicial 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an 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 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 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 solely for the use of management, 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.

*William P. Carter*

White & Davis  
Wardheit, Louisiana  
June 20, 1998

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ISSUANCE DATE: 06/28/1996

FORM NUMBER: 004

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Douglas H. Allen  
Eighth Judicial District Judge  
Windfield, LA 71480

We have audited the financial statements of the Eighth Judicial District Court (Judicial Expense Fund) as of and for the year ended December 31, 1995, and have issued our report thereon dated June 28, 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 and the provisions of Office of Management and Budget Circular A-128, "Standards of Bids and Local Governments." Those standards and OMB Circular A-128 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 Eighth Judicial District Court Judicial Expense Fund is the responsibility of the management of the Judicial Expense Fund. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Judicial Expense Fund's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objectives were 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 non-compliance that were required to be reported under Government Auditing Standards.

This report is intended solely for the use of management, 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.



White & Bates  
Windfield, Louisiana  
June 28, 1996