

ELEVENTH JUDICIAL DISTRICT COURT
 JUDICIAL EXPENSE FUND-DIVISION A
 Parish of Orleans and St. Charles, Louisiana
 ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 December 31, 1994

	Governmental Fund Type General Fund	Account Group General Fixed Assets
ASSETS		
Cash	\$ 3,849	0
Restricted Cash	1,918	
General Fixed Assets		16,481
TOTAL ASSETS	5,767	16,481
LIABILITIES AND FUND EQUITY		
Liabilities		
Fund Equity:		
Investment in General Fixed Asset		16,481
Fund Balance:		
Unreserved-Undesignated	3,048	
Reserved for Restricted Assets	1,439	
Total Fund Equity	4,487	16,481
TOTAL LIABILITIES AND FUND EQUITY	4,487	16,481

Deborah D. Dees, MBA, CPA



122 JEFFERSON STREET • MONROE, LOUISIANA 70502 • (504) 872-2607 • FAX (504) 872-1327

CERTIFIED PUBLIC ACCOUNTANT

February 23, 1997

Robert E. Burgess, District Judge
Eleventh Judicial District Court
Judicial Expense Fund
Parishes of DeCade and Sabine, Louisiana

I have compiled the annual review component unit financial statements and accompanying supplementary schedule of Federal Financial Assistance for the Eleventh Judicial District Court Judicial Expense Fund as of and for the year ended December 31, 1996, as required by Louisiana Revised Statute 24:515, and in accordance with the statements on standards for accounting and review services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. I did not audit or review the compiled component unit financial statements and supplementary schedule and, accordingly, do not express an opinion or any other form of assurance on them.

Deborah D. Dees, CPA

Deborah D. Dees
Certified Public Accountant

8734

OFFICIAL
SALT COPY
DO NOT SIGN OVER
Name, amount of
copy, book title,
copy and PLASD
date in 1997

RECEIVED
LEONARDINE ADAMS
97 APR -1 PM 5:17

ELEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND-DISTRICT A
Parishes of DeSoto and Sabine, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS
December 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or receiver, clerk and other appropriate public officials. The report is available for public inspection at the State Budget Office of the Legislative Audit and Control, at the office of the parish clerk of court.

Release Date 4-9-97

Deborah D. Dees, MBA, CPA
122 Jefferson Street
Mandeville, Louisiana 70458
818-873-3000

ELEVENTH JUDICIAL DISTRICT COURT
 JUDICIAL REVENUE FUND-DISTRICT A
 Parishes of DeCade and Sabine, Louisiana
 As of and for the Year Ended December 31, 1998

TABLE OF CONTENTS

	Page Nos.
Compilation Report	1
Component Unit Financial Statements:	
Combined Balance Sheet-All Fund Types and Account Groups	2
Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (GAAP Basis) and Actual-Governmental Fund Type - General Fund	3
Notes to the Financial Statements	4-6
Schedule of Federal Financial Assistance	7

ELEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND-DISTRICT A
Parishes of DeBato and Sabine, Louisiana

Component Unit Financial Statements
As of and for the Year Ended December 31, 1994
With Supplemental Information Schedule

ELEVENTH JUDICIAL DISTRICT COURT
 CIVILIAN EXPENSE FUND-DIVISION A
 PARISHES OF DEBUE and HEBNER, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 Statement of Revenues, Expenditures and Changes in Fund Balance-
 Budget (GAAP Basis) and Actual
 For the Year Ended December 31, 1994

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Court costs on bond forfeitures	\$ 4,941	\$ 7,500	\$ (2,559)
grants	15,575	20,000	(4,425)
Intergovernmental revenues-rotation	3,000		3,000
Total Revenues	23,516	27,500	(3,984)
EXPENDITURES:			
Current:			
General government:			
operations	5,150	4,000	(1,150)
travel & conferences	3,335	800	(2,535)
capital outlay	14,000	20,000	6,000
Total expenditures	22,485	28,800	6,315
EXCESS OF REVENUES OVER EXPENDITURES	1,031	(1,300)	1,501
FUND BALANCE AT BEGINNING OF YEAR	3,820	3,820	
FUND BALANCE AT END OF YEAR	\$ 4,851	\$ 2,520	\$ 1,501

See Accountant's Report and Notes to Financial Statements.

ELEVENTH JUDICIAL DISTRICT



STATE OF LOUISIANA
DISTRICT JUDGE
DIVISION A

ROBERT E. BURGESS

OFFICE: 225-383-1333
FAX: 225-383-4333
EMAIL: 225-383-1333

P. O. BOX 10
MORNING STAR, LOUISIANA 70001

TRANSMITTAL LETTER

COMPONENT UNIT FINANCIAL STATEMENTS

March 18, 1997

Office of Legislative Auditor
Attention: Ms. Corolyn Baker
1620 North Third Street
Post Office Box 94367
Baton Rouge, Louisiana 70804-0007

Dear Ms. Baker:

In accordance with Louisiana Revised Statute 24:514, enclosed are the component unit financial statements for the year ended December 31, 1996, for the Eleventh Judicial District Court Judicial Expense Fund-Division A. The report includes all funds under the control and authority of the Eleventh Judicial District Court Judicial Expense Fund-Division A. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,



Robert E. Burgess, District Judge

Enclosures

ELEVENTH JUDICIAL DISTRICT COURT
 SPECIAL EXPENSE FUND-CENTRAL A
 Division of Debtors and Debtors, Louisiana

SUPPLEMENTAL INFORMATION
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 As of and for the Year Ended December 31, 1996

In accordance with Office of Management and Budget Circular A-101, a schedule of Federal financial assistance is presented.

Federal Agency/ Pass-Through Grantor/ Program Name	CFDA/Agency Number	Expenses
United States Department of Justice		
Louisiana Commission on Law Enforcement	54.121/ EIO-8081	
Video Assignment System		\$10,700

BISENBIL JUDICIAL EXPENSE FUND
JUDICIAL EXPENSE FUND—DISTRICT 2
Parishes of Iberville and Sabine, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 1994

3. CASH

At December 31, 1994, the Bisenbil Judicial Expense Fund has cash totaling \$5,850 in demand deposits at a federally insured financial institution as required by the establishing court order.

3. LEASES

The Bisenbil Judicial Expense Fund has an operating lease for computer equipment. Rental expense for the year was \$1,814.

The minimum annual commitment under this noncancelable lease for the year ended is as follows:

December 31, 1997	\$ 782
----------------------	--------

4. FIXED ASSETS

The change in general fixed assets which consists of furniture and equipment is as follows:

Balance December 31, 1993	\$ 2,380
Additions	14,870
Deletions	<u>-2-</u>
Balance December 31, 1994	\$17,228

**ELEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND-CITIZENS A
Varieties of Expense and Balance, Louisiana**

**MEMO TO THE FINANCIAL SUPERVISOR
As of and for the Year Ended December 31, 1968**

FUND ACCOUNTING: (Continued)

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 financial resources.

Governmental Funds account for all or most of the Eleventh Judicial Expense Fund's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The general fund is used to account for all activities of the general government not accounted for in some other fund.

BAIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis for accounting, revenues are recognized when measurable to the extent, when they become both measurable and available. "measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities for the current period. Fixed liabilities are recorded in the year they are collected by the debiting spread. Federal and state grant revenues are recognized when program expenditures are incurred and the request for reimbursement could be made. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

BUDGET

The Budget of the Eleventh Judicial Expense Fund is adopted by the District Judge on an informal basis to control the level of expenditures during the year.

GENERAL FUND ASSETS

Fixed assets are recorded as expenditures at the time they are purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. The general fixed assets consist of office equipment and fixtures.

ELEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND-DISTRICT A
Parishes of Orleans and Iberville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 1990

The General Fund of the Eleventh Judicial District Court Judicial Expense Fund-District A was established by court order for the purpose of administering the court or offices of the judge of the court. Operations are funded by the division's pro rata share of the proceeds generated from bonds which have been forfeited in accordance with law. These funds may be used for any proper purpose connected with, incidental to or related to the functions of the Court or administration of the offices of the individual judges, except salaries to judges.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PRESENTATION

The accompanying financial statements of the Eleventh Judicial District Court Judicial Expense Fund-District A (Eleventh 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.

REPORTING ENTITY

GASB Statement No. 18 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in accordance with GASB Statement No. 14, the Eleventh Judicial Expense Fund includes all funds, account groups, or entities, that are within the oversight responsibility of the Eleventh Judicial Expense Fund. The Eleventh Judicial Expense Fund is considered a component unit of the Delta Parish Police Jury because the district court system is directly dependent on the police jury for office space and Courtrooms, and thus the police jury has approval authority over the Expense Fund's capital budget.

Certain units of local government over which the Eleventh Judicial Expense Fund exercises an oversight responsibility, such as the parishes' police jury, parishes' school board, and municipalities within the parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Eleventh Judicial Expense Fund.

FUND ACCOUNTING

The Eleventh 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.

ELEVENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND-DISTRICT A
Parishes of DeCade and Calcasieu, Louisiana

ANNUAL BIFORM FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUE \$50,000 OR LESS

The annual biform financial statements are required by Louisiana Revised Statute 28:224 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:51(b)(7)(c)(2).

AFFIDAVIT

Personally came and appeared before the undersigned authority, Robert E. Burgess, District Judge, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Eleventh Judicial District Court Judicial Expense Fund-District A as of December 31, 1996, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Robert E. Burgess, District Judge, who, duly sworn, deposes and says that the Eleventh Judicial District Court Judicial Expense Fund received \$50,000 or less in revenues and other sources for the fiscal year ending December 31, 1996, and accordingly, is not required to file an audit for the previously mentioned fiscal year end.


Robert E. Burgess

Sworn to and subscribed before me, this 21st day of MARCH, 1997.


NOTARY PUBLIC

Robert E. Burgess, District Judge
P. O. Box 112
Marronville, LA 71062
318-872-1085