

**THE SECOND JUDICIAL DISTRICT COURT
PARISHES OF BERNOUILLE, CLAYBORNE AND JACKSON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1996**

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THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana

Notes to the General Purpose Financial Statements
As of and for the Year Ended June 30, 1996

INTRODUCTION

The Second Judicial District Court (District Court) of Louisiana is composed of the parishes of Bienville, Calcasieu and Jackson located in southeast Louisiana. The District Court includes three judges with one judge being designated as the chief judge. The District Court may collect fees on civil suits and criminal cases to aid in the administering of the district court of the offices of the individual judges. These fees can not be used for salaries to the judges. The judges are elected by the qualified electors of the judicial district for a term of six years.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the District Court 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.

B. REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in accordance with GASB Statement No. 14, the Second Judicial District Court includes all funds, account groups, or centers that are within the oversight responsibility of the District Court. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, or some ability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. Based on consideration of the foregoing criteria, the District Court is deemed to be a separate reporting entity. Certain units of local government over which the District Court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and have financial statements separate from those of the District Court.

C. FUND ACCOUNTING

The District Court 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 government 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 financial resources.

Funds of the District Court are classified into one category, governmental. This category, in turn, is divided into separate fund types. The fund classification and a description of each existing fund type follows:

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THE SECOND JUDICIAL DISTRICT COURT
PARISHES OF BIRMINGHAM, CLAYBORNE AND JACKSON, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED
JUNE 30, 1996
WITH SUPPLEMENTAL INFORMATION SCHEDULES

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, orally 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 JAN 25 1997

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THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana
Supplemental Information Schedule
As of and For the Year Ended June 30, 1996

PROBATION FUND

The Code of Criminal Procedure Article 894 A (1) stated that the Department of Probation and Parole would not supervise probation in misdemeanor cases starting in 1989. Article 894 A (2) authorized the court to place the defendant on probation with a "probation officer" designated by the court upon such conditions as the court may fix. Additionally, Article 895 I (C) of the Code of Criminal Procedure provides for a monthly probation fee to be paid to the agency providing supervision. The Probation Fund was established as the designated "probation officer". The Probation Fund accounts for the collection of the monthly probation fee and expenditures of maintaining the probation offices.

IV-B-COLLECTION FUND

The IV-B Collection Fund accounts for the collection of a five percent fee assessed on child support payments as provided by Louisiana Revised Statute 48:135.5 and the expenditures related to the establishment, modification, and enforcement of support obligations.

FAMILIES IN NEED OF SERVICES FUND

The Families in Need of Services Fund accounts for the program designed to aid juveniles and/or their families in obtaining counseling or treatment. The funding is provided by a State grant.

Prior Year's Findings:

The current status of the findings in the prior year audit report are as follows:

1. For the year ended June 30, 1995, the District Court failed to adequately monitor their IV-D Collection Special Revenue Fund's expenditures by allowing the actual expenditures to exceed the budgeted expenditures by more than 5 percent. The changes in the collection process of IV-D monies, mandated by the State of Louisiana were budgeted for the year ended June 30, 1996. This finding is considered closed.
2. The District Court failed to adopt a budget for the Families in Need of Services Special Revenue Fund, for the year ended June 30, 1995. A budget was adopted for the year ended June 30, 1996. This finding is considered closed.

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To the Honorable Robert V. Butler, Chief Judge
Second Judicial District Court
Parishes of Bienville, Calcasieu and Jackson, Louisiana

In planning and performing our audit of the general purpose financial statements of the Second Judicial District Court, as of and for the year ended June 30, 1996, we performed tests of the District Court's compliance with certain provisions of laws, regulations, contracts and grants. The objective of our audit was not to provide an opinion on overall compliance with such provisions. Accordingly, we did not express such an opinion.

During our audit, as of and for the year ended June 30, 1996, our procedures included a review of the prior year suggestions, recommendations, and/or comments and the extent to which such matters have been resolved. The recommendations that accompany this letter summarize our comments regarding those matters. (We previously reported on the District Court's material compliance with laws in our report dated September 28, 1995.) This letter does not affect our report dated September 28, 1995, on the financial statements of the Second Judicial District Court.

We have already discussed these comments with various District Court personnel and we will be pleased to discuss them in further detail at your convenience.

Sincerely,



KENNETH D. FALDEN & CO.
Certified Public Accountants

Baton Rouge, Louisiana
September 28, 1996

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

To the Honorable Robert V. Butler, Chief Judge
Second Judicial District Court
Parishes of (Bossier, Calcasieu and Jackson, Louisiana)

We have audited the general purpose financial statements of the Second Judicial District Court, as of and for the year ended June 30, 1994, and have issued our report thereon dated September 28, 1994.

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 Second Judicial District Court is the responsibility of the district court's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district court's compliance with certain provisions of laws and regulations. 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.

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

This report is intended for the information of the Second Judicial District Court and its management. However, this report is a matter of public record and its distribution is not limited.

Kenneth B. Falden & Co.

Kenneth B. Falden & Co.
Certified Public Accountants

September 28, 1994

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 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 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Second Judicial District Court and its management. However, this report is a matter of public record and its distribution is not limited.

Kenneth D. Fadden & Co.

Kenneth D. Fadden & Co.
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September 28, 1996

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

To the Honorable Robert V. Butler, Chief Judge
Second Judicial District Court
Parishes of Iberville, Calhoun and Jackson, Louisiana

We have audited the general purpose financial statements of the Second Judicial District Court of Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated September 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. 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 Second Judicial District Court 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 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 Second Judicial District Court, for the year ended June 30, 1996, 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 an opinion on the internal control structure. Accordingly, we do not express such an opinion.

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Iberville, Calcasieu and Jackson, Louisiana
GOVERNMENTAL FUNDS

Statement B

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 1996

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	TOTALS (MEMORANDUM ONLY)
REVENUES:			
Court fees	\$	\$ 141,418	\$ 141,418
Civil filing fees	86,681		86,681
Criminal filing fees	151,644		151,644
Interest earned	33,519	1,276	34,795
Intergovernmental:			
State grant		28,000	28,000
Rentling, license rebates	7,819		7,819
Criminal court fund	39,823		39,823
Miscellaneous	1,999		1,999
	-----	-----	-----
Total revenues	259,697	178,344	438,041
EXPENDITURES:			
Public safety:			
Bonds and library	89,177		89,177
Conferece and seminar	3,668		3,668
Contracted services, printed services and benefits	188,376	128,609	316,985
Dues and subscriptions	1,500		1,500
Insurance	6,000		6,000
Legal and accounting	6,589		6,589
Miscellaneous	93	534	627
Office supplies	13,289	738	14,027
Repairs and maintenance	6,483		6,483
Travel	1,375	489	1,864
Utilities and telephone	89,879	576	90,455
Rent	1,334		1,334
Capital outlay	7,379		7,379
	-----	-----	-----
Total expenditures	381,619	138,339	520,958
EXCESS OF REVENUES OVER EXPENDITURES	78	40,005	40,083
OTHER FINANCING SOURCES (USES):			
Operating transfers in	51,788	38,373	90,161
Operating transfers out	(38,793)	(51,788)	(90,581)
	-----	-----	-----
TOTAL OTHER FINANCING SOURCES (USES)	12,995	(13,415)	(405)
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES OVER (plus) EXPENDITURES AND OTHER (USES)	91	26,590	26,681
FUND BALANCE AT BEGINNING OF YEAR	246,816	63,689	310,505
	-----	-----	-----
FUND BALANCE AT END OF YEAR	\$ 246,907	\$ 90,279	\$ 337,186

The accompanying notes are an integral part of this statement.

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Iberville, Claiborne and Jackson, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet
 June 30, 1996

	Production Fund	FV-D Collection Fund	Fees in Fund of Services Fund	Total
	-----	-----	-----	-----
ASSETS				
Cash and cash equivalents	\$ 3,700	\$ 21,087	\$ 45,296	\$ 70,083
Receivables		7,634		7,634
TOTAL ASSETS	<u>\$ 3,700</u>	<u>\$ 28,721</u>	<u>\$ 45,296</u>	<u>\$ 76,987</u>
LIABILITIES AND FUND EQUITY				
Liabilities				
Withheld taxes payable	\$ 170	\$	\$	\$ 170
Total liabilities	<u>\$ 170</u>	<u>\$ 00000</u>	<u>\$ 00000</u>	<u>\$ 170</u>
Fund equity:				
Fund balance - unreserved and designated	3,530	28,721	45,296	76,987
Total fund equity	<u>3,530</u>	<u>28,721</u>	<u>45,296</u>	<u>76,987</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 3,700</u>	<u>\$ 28,721</u>	<u>\$ 45,296</u>	<u>\$ 76,987</u>

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INDEPENDENT AUDITORS' REPORT

To the Honorable Robert T. Butler, Chief Judge
Second Judicial District Court
Parishes of Bienville, Calcasieu and Jefferson, Louisiana

We have audited the accompanying general purpose financial statements of the Second Judicial District Court of Louisiana, as of and for the year ended June 30, 1996. These general purpose financial statements are the responsibility of management of the Second Judicial District Court of Louisiana. Our responsibility is to express an opinion on these general purpose 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. 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 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 financial statement presentation. We believe that 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 Second Judicial District Court of Louisiana as of June 30, 1996, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Second Judicial District Court of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.


Kenneth B. Folsen & Co.
Certified Public Accountants

September 28, 1996

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana
Notes to the General Purpose Financial Statements (continued)

A. PENSION PLAN

Judges of the District Court and their employees are members of the State Employees Retirement System of Louisiana. Salaries of the Judges and the employer's portion of the Judges' retirement contributions are paid by the State Supreme Court and are not included in the accompanying financial statements. Pension costs for the employees of the District Court are reported in the accompanying financial statements. However, because these costs are considered immaterial in relation to the accompanying financial statements, the disclosure requirements of Statement No. 5 of the Governmental Accounting Standards Board are not presented.

**B. EXPENDITURES OF THE JUDICIAL DISTRICT NOT INCLUDED
IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain salary or administrative expenditures for the District Court paid out of the funds of the Bienville, Calcasieu or Jackson Parishes Police Juries or directly by the State.

C. LITIGATION

There is no litigation pending against the Second Judicial District Court as June 30, 1996.

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana
Notes to the General Purpose Financial Statements (continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

L. CASH AND CASH EQUIVALENTS

At June 30, 1996, the District Court has cash and cash equivalents (bank balances), totaling \$251,858. All cash and cash equivalents consist of demand deposits or certificates of deposit.

Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount so deposited with the bank. At June 30, 1996, the District Court has \$267,886 in deposits (collected bank balances). These deposits are maintained in various financial institutions and are secured from risk by \$267,886 of federal deposit insurance.

M. RECEIVABLES

Accounts receivable at June 30, 1996 consist of the following:

	General Fund	Special Revenue Funds	Total
Court fees	\$ 3,856	\$	\$ 3,856
Civil filing fees	3,800	1,634	10,624
Total	\$ 6,856	\$ 1,634	\$ 14,490

N. CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets follow:

	Balance July 1, 1995	Additions	Deletions	Balance June 30, 1996
Office furniture and fixtures	\$ 41,574	\$ 7,375	\$ (6,258)	\$ 41,691

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana
Notes to the General Purpose Financial Statements (continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. BUDGET

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annually, appropriated budgets are adopted for the general and special revenue funds. The District Court approves all budget changes or amendments. At year end, all appropriations lapse. Budgeted amounts shown in the financial statements are as originally adopted.

L. ENCUMBRANCES

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is not utilized by the District Court.

M. CASH AND CASH EQUIVALENTS

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

Under state law, the District Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 1996, the District Court had no investments.

N. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domains or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

O. COMPENSATED ABSENCES

The employees of the District Court are entitled to certain compensated absences based on their length of employment. Employees are not allowed to accumulate or vest vacation or sick leave. Compensated absences are recorded as expenditures when they are paid.

P. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligation account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due. The District Court has no long-term obligations at June 30, 1996.

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana
Notes to the General Purpose Financial Statements (continued)

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. FUND ACCOUNTING (Continued)

Governmental Funds

Governmental funds account for all or most of the District Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the district court include:

1. **General Fund**—the general fund (Judicial Expense Fund) was established in compliance with Louisiana Revised Statute 13:506.49 and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special revenue funds**—account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

D. BASIS OF ACCOUNTING

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 are generally included on the balance sheet. Operating statements of the fund present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Court fees, filing fees, and probation fees are collected by sheriff's departments, clerks of court, or the State of Louisiana and remitted to the District Court. Therefore, amounts remitted during the current period and amounts collected by those agencies during the current period and received within 90 days by the District Court are recognized as revenue.

Intergovernmental revenues are recorded when the District Court is entitled to the funds. 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.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur. No other financing sources (uses) occurred for the year ended June 30, 1996.

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana
GOVERNMENTAL FUNDS - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures and
Changes in Fund Balances - Budget (GAAP Basis) and Actual
For the Year Ended June 30, 1996

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance Favorable (\$ Difference)	Budget	Actual	Variance Favorable (\$ Difference)
REVENUES						
Cont fees	\$ 40,000	\$ 39,000	\$ 1,000	\$ 100,000	\$ 100,000	\$ 0.000
Court filing fees	100,000	100,000	0.000			
Interest earned	1,000	1,000	0.000	1,000	1,000	0.000
Gifts received	0.00	0.00	0.000			
Intergovt received						
- Judicial court fund	00,000	00,000	(0.000)			
- Funding from other	7,000	7,000	0.000			
- Other fund				20,000	20,000	
Total revenues	<u>\$ 148,000</u>	<u>\$ 147,000</u>	<u>\$ 1,000</u>	<u>\$ 121,000</u>	<u>\$ 121,000</u>	<u>\$ 0.000</u>
EXPENDITURES						
Current						
- Salaries and benefits	\$ 1,000	\$ 1,000	\$ 0.000			
- Conference and seminars	0.000	0.000	0.000			
- Contracted services, purchased	100,000	100,000	(0.000)	100,000	100,000	(0.000)
- Office and telephone	1,000	1,000	(0.000)			
- Services	7,000	6,000	1,000			
- Travel and transportation	0.000	0.000	(0.000)			
- Utilities	0.00	0.00	0.000	0.00	0.00	(0.000)
- Office supplies	10,000	10,000	0.000	1,000	1,000	0.000
- Repairs and maintenance	0.000	0.000	(0.000)			
- Training	0.000	0.000	0.000	0.000	0.000	0.000
- Printing and reproduction	10,000	10,000	(0.000)	0.000	0.000	0.000
- Rent	0.000	0.000	0.000			
- Capital outlay	0.000	0.000	0.000	0.000	0.000	0.000
Total expenditures	<u>\$ 121,000</u>	<u>\$ 121,000</u>	<u>\$ 0.000</u>	<u>\$ 121,000</u>	<u>\$ 121,000</u>	<u>\$ 0.000</u>
EXCESS OF REVENUES OVER						
EXPENDITURES	\$ 27,000	\$ 26,000	\$ 1,000	\$ 0.000	\$ 0.000	\$ 0.000
OTHER FINANCIAL OPERATIONS						
- Sale of assets	0.000	0.000	0.000	0.000	0.000	0.000
- Sale of investments	0.000	0.000	0.000	0.000	0.000	0.000
Total other financial operations	<u>\$ 0.000</u>	<u>\$ 0.000</u>	<u>\$ 0.000</u>	<u>\$ 0.000</u>	<u>\$ 0.000</u>	<u>\$ 0.000</u>
EXCESS (DEFICIENCY) OF REVENUES						
AND OTHER FINANCIAL OPERATIONS						
OVER EXPENDITURES ON FINANCIAL						
OPERATIONS	\$ 27,000	\$ 26,000	\$ 1,000	\$ 0.000	\$ 0.000	\$ 0.000
FINANCIAL AND CAPITAL BUDGETING						
BY YEAR	<u>\$ 27,000</u>	<u>\$ 26,000</u>	<u>\$ 1,000</u>	<u>\$ 0.000</u>	<u>\$ 0.000</u>	<u>\$ 0.000</u>
FINANCIAL AND CAPITAL BUDGETING						
TOTAL	<u>\$ 175,000</u>	<u>\$ 173,000</u>	<u>\$ 2,000</u>	<u>\$ 121,000</u>	<u>\$ 121,000</u>	<u>\$ 0.000</u>

The accompanying notes are an integral part of this statement.

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Bienville, Calcasieu and Jackson, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS
Combined Balance Sheet
June 30, 1996

	Governmental Funds		Account Group	Totals (Memorandum Only)
	General Fund	Special Revenue Funds	General Fund Assets	
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 38,807	\$ 71,846	\$	\$ 110,653
Receivables	6,856	7,634		14,490
Furniture and equipment			41,681	41,681
TOTAL ASSETS AND OTHER DEBITS	\$ 45,663	\$ 79,480	\$ 41,681	\$ 166,824
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ 5,217	\$	\$	\$ 5,217
Unfunded notes payable	9,845	173		10,018
TOTAL LIABILITIES	15,062	173	500,000	11,235
Fund Equity:				
Investment in general fund assets			41,681	41,681
Fund balance - reserved undesignated	216,881	78,287		295,168
TOTAL FUND EQUITY	216,881	78,287	41,681	295,169
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 167,663	\$ 78,460	\$ 41,681	\$ 467,634

The accompanying notes are an integral part of this statement.

THE SECOND JUDICIAL DISTRICT COURT
Parishes of Iberville, Claiborne and Jackson, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 1996

	Political Fund	FV-B Collection Fund	Families in Need of Services Fund	Total
REVENUES				
Intergovernmental - state grant	\$	\$	\$ 28,800	\$ 28,800
Court fees	42,814	99,494		142,308
Interest earned	82	339	820	1,241
Total revenues	<u>42,896</u>	<u>99,833</u>	<u>39,820</u>	<u>179,549</u>
EXPENDITURES				
Current				
Contracted services, personal services and benefits	41,897	78,438	8,894	129,229
Miscellaneous	255	178		433
Office supplies	298	113	267	778
Travel	486		73	559
Utilities and telephone	970			970
Total expenditures	<u>43,906</u>	<u>78,629</u>	<u>9,234</u>	<u>131,769</u>
EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENDITURES	(910)	21,204	30,587	50,879
OTHER FINANCING SOURCES (USES)				
Operating transfers in	1,899	29,494	97	31,490
Operating transfers out	(967)	(58,694)	(97)	(59,758)
TOTAL OTHER FINANCING SOURCES (USES)	<u>932</u>	<u>(29,200)</u>	<u>90</u>	<u>(28,178)</u>
EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING SOURCES OVER (Under) EXPENDITURES AND OTHER (USES)	(910)	(6,996)	30,677	22,771
FUND BALANCES AT BEGINNING OF YEAR	4,897	25,841	25,609	56,347
FUND BALANCES AT END OF YEAR	<u>\$ 3,987</u>	<u>\$ 18,845</u>	<u>\$ 56,296</u>	<u>\$ 79,128</u>