

**C: SALARY EXPENDITURES (Continued)**

salary of an employee who works for both the Western Judicial District Court and the East Baton Rouge Parish Clerk of Court. The amounts shown in the accompanying financial statements are the actual salary expenditures of the Judicial Expense Fund and do not include any amounts for salaries reimbursed by either the City-Parish or the Clerk of Court.

**D: INTERGOVERNMENTAL RECEIVABLES**

Intergovernmental receivables due to the general fund at June 30, 1994 are as follows:

East Baton Rouge District Attorney.....	\$ 45,148
East Baton Rouge Parish Sheriff.....	87,878
East Baton Rouge Parish Clerk of Court....	8,108
Louisiana Department of Public Safety.....	1,000
Louisiana Commission on Law Enforcement....	15,000
	-----
	\$ 148,998
	*****

**E: GENERAL FIXED ASSETS**

A summary of changes to general fixed assets for the year ended June 30, 1994 is as follows:

	Balance June 30, 1993	Deletions- 1994	Additions	Deletions	Balance June 30, 1994
	*****	*****	*****	*****	*****
Computer equipment:					
Acquiring software....	\$ 865,788	\$ 18,201	\$ 13,387	\$ 348,362	\$ 827,345
Other office equipment	320,318	1,585	18,388	1,368	328,828
Furniture and fixtures	288,008	3,285	3,865	848	287,508
Office renovations....	108,387	17400	-	-	101,618
	-----	-----	-----	-----	-----
	\$1,094,493	\$ 36,271	\$ 35,560	\$ 352,578	\$ 1,041,434
	*****	*****	*****	*****	*****

**F: PENSION PLANS**

Louisiana State Employees Retirement System

The employees of the commissioners' offices, whose salaries are paid from an appropriation from the State of Louisiana, are members of the Louisiana State Employees Retirement System ("System"), a single employer, public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of state employees, which is administered and controlled by a separate board of trustees. Contributions of participating state agencies are pooled in the System to fund accrued benefits with contribution rates approved by the Louisiana legislature. The payroll for employees of all participating agencies in the System totaled \$1,847,997,164

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Board. R.S. 10:48 exempts the judiciary of the state from the State Division of Administration budgetary control, and since budgetary reporting for the commissioners' Fund is the responsibility of the Judicial Budgetary Control Board, the Nineteenth Judicial District Court is of the opinion that the commissioners' Fund is also not subject to the Local Government Budget Act (R.S. 30:1301-14), in particular, those requirements relating to public hearings and advertisement. Accordingly, the Commissioners' Fund budget to actual presentation will utilize the budget data formulated under the auspices of the Judicial Budgetary Control Board.

These procedures are followed in establishing the budgetary data reflected in the financial statements with regard to the special revenue fund.

- (1) An operating budget is prepared for the commissioners' fund prior to the commencement of the budgetary fiscal year and submitted to the Judicial Budgetary Control Board. The operating budget includes proposed expenditures for the upcoming year.
- (2) The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- (3) All funds remaining unexpended or unencumbered at year end shall be returned to the state general fund.
- (4) Any surpluses occurring in the appropriation may be transferred from one line-item to another during the fiscal year.

Formal budget integration within the accounting records is not employed as a management control device for the general and the special revenue funds.

### **Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting (under which purchase orders, contracts, and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation) is not utilized by the judicial expense fund. Encumbrances at year end, even if utilized, would not be considered expenditures in the financial statements presented on the GAAP basis. However, encumbrances would be considered part of the budgetary process and would be included in actual expenditures when a comparison with budget is necessary.

### **Fixed Assets**

Fixed assets are recorded as expeditured at the time purchased in the fund used to acquire them, and the related assets are reported in the general fixed asset account group. All fixed assets are valued at historical cost and no depreciation is charged against them. Fixed assets reported herein include only those assets purchased by the Judicial Expense Fund, and do not reflect assets of the court obtained from other sources.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Vacation and sick leave**

On July 1, 1981, an annual and sick leave plan was adopted which allows a maximum of 21 days of vacation leave per year. The plan was amended in March, 1984 to allow employees to accumulate a maximum of 120 days starting in 1983. Previously, the maximum allowed to accumulate was 80 days. Effective September 13, 1995, the maximum number of days was reduced to 80. Upon termination, employees are paid for the unused vacation leave. Sick leave is allowed to accrue and accumulate. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations.

In accordance with GASB Statement No. 16, which requires the accrual for vacation leave to the extent it is probable that the employee will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement, the judicial expense fund has recorded a liability as of June 30, 1996 for a total of 1804 of the accrued vacation for each employee up to a maximum of 60 days at the employees' current rate of pay. Additionally, applicable percentages of retirement contribution, social security, and Medicare have been added to the above accrued leave.

GASB Statement No. 16 requires the accrual for sick leave if it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employees' termination or retirement. Since the amount of accumulated sick leave lapses upon termination, no amount has been accrued.

The amounts shown for fiscal year 1996 in the accompanying financial statements for accrued compensated absences represent the liability for all employees of the District Court except the judges, the commissioners, and employees of the commissioners.

The management of the judicial expense fund has estimated that 10% of the liability for accrued compensated absences will be paid from expendable available financial resources and is reported in the general fund. The remainder will be paid from future years' resources and is reported in the general long-term debt account group.

**Memorandum only - total columns**

Total columns on the financial 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 and results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Comparative data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Judicial Expense Fund's financial position and operations.

**B: CASH AND INVESTMENTS**

Cash includes amounts in demand deposits and time deposits. Under state law, the judicial expense fund 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.

At June 30, 1994, the judicial expense fund had cash (book balances) as follows:

Interest-bearing demand deposits.....	\$ 287,625
Other demand deposits.....	4,029
Time deposits (certificates of deposit)....	686,008
	-----
	\$ 977,662

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1994, the judicial expense fund has \$686,008 in deposits (collected book balances). These deposits are secured from risk by \$12,029 of Federal deposit insurance and \$1,014,934 of pledged securities held by the custodial bank in the name of the fiscal agent bank OASB Category 31.

Even though the pledged securities are considered uncollateralized (Category 31) under the provisions of OASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the judicial expense fund that the fiscal agent has failed to pay deposited funds upon demand.

**C: SALARY EXPENDITURES**

The Judicial Expense Fund administers the payroll for all District Court employees including the judges and the commissioners. The Parish of East Baton Rouge reimburses the fund for these salaries disbursed by the fund but appropriated in the City-Parish budget. Also, the Clerk of Court reimburses the Fund for a portion of the

F: PENSION PLANS (Continued)

for the year ended June 30, 1995. For the year ended June 30, 1996, the total payroll for the commissioners' offices was \$203,014, and the payroll covered by the System was \$203,014.

The total payroll of all covered employees of the System for the year ended June 30, 1996, is not available. However, an estimate of the total payroll for all employees covered by the System for the year ended June 30, 1996, was computed for the purpose of determining 1996 contribution rates by projecting forward the 1995 payroll costs of covered employees. In addition, the pension benefit obligation is presented as of June 30, 1995, because the June 30, 1996, information is not available.

All full-time employees of the commissioners' offices are eligible to participate in the System. Benefits vest with ten years of service. At retirement age, employees are entitled to annual benefits equal to \$300 plus 3.5 percent of their highest consecutive 36 months average salary multiplied by their years of credited service. Participants who become members on or after July 1, 1988, are not eligible for the \$300 addition to the annual retirement benefit formula. Vested employees may retire at (a) any age with 30 years of service, (b) age 55 with 25 years of service, or (c) age 60 with 10 years of service. The System also provides death and disability benefits. Benefits are established by state statute.

Covered employees are required by state statute to contribute 3.5 percent of gross salary to which the commissioners' offices add 12.8 percent contributions as an employer's match. The commissioners' offices statutory and actual contributions for the year ended June 30, 1995, was \$39,393, of which \$15,151 was contributed by employees and \$24,242 was contributed by the commissioners' offices. The actuarially required contribution for that year, using the contribution rate determined under the System's actuarial funding method (projected unit credit) which is the same method used to determine the pension benefit obligation, and based on covered payroll, was \$39,393 of which (assuming the same statutory contribution ratio) \$15,151 is associated with employees and \$24,242 with the commissioners' offices; these actuarially determined contributions represent 3.5 percent for employees and 12.8 percent of the commissioners' offices covered payroll. The commissioners' offices actuarially determined contribution represents less than one percent of the total contribution required of all system-wide participating employees and employers.

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and stop-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual

## MEMORANDUM

### Separation of duties

Although the size of the Judicial Administrator's office staff limits the extent of separation of duties, we believe certain steps could be taken to separate incompatible duties. The basic premise is that no one employee should have access to both physical assets and the related accounting records or to all phases of a transaction.

With respect to transcript charges to attorneys, we noted that one employee prepares the billings for transcripts, handles the incoming checks, prepares the deposit slip, and posts the receipts to the customer (attorney) accounts. This concentration of duties increases the risk that intentional or unintentional errors could be made and not detected within the scope of normal operations. We suggest that another employee, possibly the receptionist, receive all incoming checks for transcript billings, endorse the checks, and forward them to the transcript clerk for processing and posting to "customer" account ledgers. This procedure was implemented during September, 1996.

Controls would be strengthened if the monthly bank statements were received, opened, and initialed by the Judicial Administrator. Deposits shown on the statements should be reviewed for propriety, and canceled checks reviewed to determine that the payee, signature and endorsements are proper before turning the statements over to the bookkeeper to prepare the reconciliations. The Judicial Administrator should make the completed reconciliation to determine that all items are handled appropriately. This procedure was implemented during October, 1996.

### Reimbursement for travel

The Internal Revenue Service (IRS) has established approved reimbursement rates for meals and incidentals when employees are out of town for business purposes. If the approved rate is used, no supporting documentation is required for these expenses. If employees are reimbursed in excess of these rates and are not required to provide supporting documentation for these expenses as allowed under the Court Travel Policy, the amount reimbursed in excess of the IRS approved rate is considered to be compensation.

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 to the management of the Nineteenth Judicial District Court - Judicial Expense Fund in a separate letter dated October 4, 1996.

This report is intended for the information of the management of the Nineteenth Judicial District Court - Judicial Expense Fund, the judges of that court, the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, the Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*J. A. Champagne & Co.*  
October 4, 1996

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and budgetary accounting

The Judicial Expense Fund follows these procedures in establishing the budgetary data reflected in the financial statements with regard to the general fund:

- (1) In accordance with the Local Government Budget Act of the State of Louisiana, an operating budget is prepared for the general fund at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- (2) The budget is available for public inspection at least fifteen days prior to the beginning of the fiscal year.
- (3) The budget is adopted after consideration of public comment, if any, and authorized for implementation on the first day of the fiscal year.
- (4) The budget is prepared on a basis which differs significantly from that used to present financial statements in conformity with generally accepted accounting principles. A reconciliation of timing differences in the accrual (deficiency) of revenues over expenditures and other financing sources (surplus) for the year ended June 30, 1996, is presented below:

	<u>General Fund</u>
Excess of revenues over expenditures and other uses (budgetary basis).....	\$ 391,814
<u>Adjustments:</u>	
Net change in accounts receivable.....	(15,288)
Net change in accounts payable.....	2,941
<hr/>	
Excess of revenues over expenditures and other uses (GASB basis).....	\$ 379,588

- (5) The general fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by character (personal services, group benefits, supplies, contractual services and capital outlay). Total expenditures constitute the legal level of control. Expenditures may not exceed the sum of appropriations plus the unexpended prior year fund balance. The budget may be revised during the year as estimates regarding revenues and expenditures change.
- (6) Appropriations lapse at the end of each fiscal year.

With regard to the special revenue fund, which is an appropriation of the Louisiana Supreme Court for the operation of the commissioner's office, the budget is governed by the Judicial Budgetary Control



**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn is divided into separate "fund types."

Governmental funds are used to account for general activities, including the collection and disbursement of unmarked monies (special revenue funds). The funds of the Judicial Expense Fund are described as follows:

General fund - the general fund is the principal fund and accounts for all activities of the Judicial Expense Fund not accounted for in some other fund. The various fees and charges due to the judicial expense fund are accounted for in this fund. Operating expenditures are paid from this fund.

Commissioners' special revenue fund - this special revenue fund accounts for all activities of the Commissioners' offices. The special appropriation from the State of Louisiana for the operation of the Commissioners' offices is accounted for in this fund. Operating expenditures of the Commissioners' offices are paid from this fund.

Fiduciary funds account for assets held by the Judicial Expense Fund in a trustee or agency capacity. An agency fund is custodial in nature and does not involve measurement of results of operations.

**Basis of accounting**

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of these funds presents increases and decreases in net current assets.

The modified accrual basis of accounting is used by the Judicial Expense Fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., 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 of the current period. Expenditures are recorded when the related fund liability is incurred.

The revenues susceptible to accrual are filing and license fees, fines, and court costs collected by other agencies and remitted to the Judicial Expense Fund in the following month, as well as, amounts due under grant contracts, interest and dividend revenue, transcript charges to attorneys, and drug enforcement forfeitures collected by the District Attorney and paid assembly of upon request.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

considered part of the City of Baton Rouge, Parish of East Baton Rouge for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GSN has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the primary government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.
2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
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 part of the operations of the district court system which is fiscally dependent on the City-Parish. The City-Parish provides directly to the court office space, courtrooms, personal services, and other supplies and services. The nature and significance of the relationship between the judicial expense fund and the district court and the City-Parish is significant. Therefore, the judicial expense fund was determined to be a component unit of the City of Baton Rouge, Parish of East Baton Rouge, the financial reporting entity. The accompanying financial statements present information only on the judicial expense fund maintained by the Nineteenth Judicial District Court and do not present any other information on the District Court, or the City-Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the Judicial Expense Fund, the accounts are maintained in accordance with the principles of fund accounting.

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

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

Honorable Judges of the  
Nineteenth Judicial District Court.

We have audited the general purpose financial statements of the Nineteenth Judicial District Court - Judicial Expense Fund, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 1, 1998.

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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Nineteenth Judicial District Court - Judicial Expense Fund is the responsibility of the Nineteenth Judicial District Court - Judicial Expense Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Nineteenth Judicial District Court - Judicial Expense Fund's compliance with certain provisions of laws, regulations, contracts, and grants as specified in the Legal Compliance Section, Parts II - X of the "Louisiana Systems Survey and Compliance Questionnaire." 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.

We noted certain immaterial instances of noncompliance that we have reported to the management of the Nineteenth Judicial District Court - Judicial Expense Fund in the schedule of findings and recommendation included in the supplementary information section of this report.

Continued . . .



General Fund ..... Special Services Fund  
 (CONSOLIDATED)

	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Other than operating transfers etc.....	43,828 \$	43,287 \$	541 \$	- \$	- \$	- \$
total expenditures and other uses.....	1,947,324	1,838,287	109,037	856,949	856,950	1
amount of revenues and other financing sources from operations and other sources.....	(275,724)	282,824	458,548	-	-	-
Fund balance - beginning of year.....	215,144	215,144	0	0	0	0
Fund balance - end of year (budgetary basis).....	839,423 \$	852,188 \$	12,765 \$	- \$	- \$	- \$
Adjustments to conform with generally accepted accounting principles: net change in accounts receivable.....		48,289				
net change in accounts payable.....		2,961				
Fund balance - end of year (GAAP basis).....		\$ 859,458		\$		

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October 3, 1999 ACS - 002

The Honorable Judges and  
Mr. R. Clifton Berry, Jr., Judicial Administrator  
Nineteenth Judicial District Court  
333 St. Louis Street, Suite 733  
Baton Rouge, LA 70801

Dear Honorable Judges and Mr. Berry:

In planning and performing our audit of the financial statements of the Nineteenth Judicial District Court - Judicial Expense Fund for the year ended June 30, 1999, we considered the Judicial Expense Fund's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. A separate report dated October 3, 1999, contains our report on reportable conditions in the Judicial Expense Fund's internal control structure. This letter does not affect our report dated October 3, 1999, on the financial statements of the Nineteenth Judicial District Court - Judicial Expense Fund.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various personnel of the District Court, and we will be pleased to discuss them in further detail at your convenience, and to perform any additional study of these matters.

Yours very truly,

  
L. A. CHAMPAGNE & CO., L.L.P.

After provisions of state law, the report is a public document. A copy of the report has been submitted to the clerk, or clerked, entry 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 \_\_\_\_\_

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**NINETEENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND**

**BATON ROUGE, LOUISIANA**

**JUNE 30, 1996**

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:                     

Received & Acknowledged  
Legislative Auditor  
*[Signature]*

**L.A. CHAMPAGNE & CO., L.L.P.**

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## INDEPENDENT AUDITOR'S REPORT

Honorable Judges of the  
Nineteenth Judicial District Court

We have audited the accompanying general purpose financial statements of the Nineteenth Judicial District Court - Judicial Expenses Fund, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Judicial Expenses Fund's management. 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 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 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 Nineteenth Judicial District Court - Judicial Expenses Fund as of June 30, 1996, 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 October 1, 1996 on our consideration of the Nineteenth Judicial District Court - Judicial Expenses Fund's internal control structure and a report dated October 1, 1996 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information - Individual Fund financial statements

Continued . . .

#### SCHEDULE OF FINDINGS AND RECOMMENDATION

As immaterial instances of noncompliance noted in the audit of general purpose financial statements performed in accordance with Government Auditing Standards

Criteria - M. S. 24-1395 - 1988 (the Municipal Budget Act) requires that the budget must be available for public inspection no later than 15 days prior to the beginning of the fiscal year and that the notice of a public hearing on the budget must be published at least 10 days prior to the first public hearing.

Condition - The public notice was published on June 29, 1995 and stated that the budget would be available for public inspection on June 30, 1995, and did not mention that there would be a public hearing on the budget.

Management response - The newspaper was notified on June 19, 1995 that a notice needed to be published but because of their deadline they were unable to publish this notice until June 22, 1995.

Effect - If the budget notice had been published timely there may have been more interest shown in inspection of the budget by the public.

Cause - Management was unaware of the newspaper's publishing deadline.

Recommendation - The budgeting process should be completed earlier so that the notice can be published and the public hearing held within the time requirements specified in the statute.

**NINETEENTH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND**  
**SCHEDULE OF GENERAL FIXED ASSETS -**  
**BY SOURCE**  
 June 30, 1996

	General	Special Revenue (Commiss- ioners')	Total
	-----	-----	-----
<b>COMPUTER EQUIPMENT, INCLUDING SOFTWARE.....</b>	\$ 818,318	\$ 8,848	\$ 827,166
	-----	-----	-----
<b>OTHER OFFICE EQUIPMENT.....</b>	217,761	11,364	229,125
	-----	-----	-----
<b>OFFICE FURNITURE AND FIXTURES</b>			
Office furniture.....	228,328	4,871	233,199
Filing cabinets.....	88,738	1,076	89,814
Miscellaneous fixtures.....	28,893	871	29,764
	-----	-----	-----
	276,019	6,818	282,837
	-----	-----	-----
<b>OFFICE RENOVATIONS.....</b>	105,618	-	105,618
	-----	-----	-----
<b>Total general fixed assets. \$ 1,937,704</b>	\$ 1,937,704	\$ 24,788	\$ 1,962,492
	-----	-----	-----

	1996	1995
	-----	-----
<b>Contractual services:</b>		
Legal and other professional fees.....	\$ 39,873	\$ 42,590
Probation officer.....	35,434	27,828
Other contractual services.....	19,765	19,176
Drug screens.....	50,345	38,888
Parking fees.....	34,840	32,740
Travel, meetings and conferences.....	50,750	39,716
Equipment repair and maintenance.....	3,385	17,957
	-----	-----
Total current.....	1,450,760	1,869,245
	-----	-----
<b>Capital outlay:</b>		
Computer equipment, including software..	13,197	132,850
Other office equipment.....	10,288	43,567
Equipment and furniture.....	9,885	35,687
Office renovations.....	-	10,718
	-----	-----
Total capital outlay.....	33,370	322,822
	-----	-----
Total expenditures.....	1,484,130	1,291,825
	-----	-----
<b>OTHER USES</b>		
Operating transfers out.....	31,251	19,888
	-----	-----
Total expenditures and other uses...	1,515,381	1,311,713
	-----	-----
<b>EXCESS OF REVENUE OVER EXPENDITURES AND</b>		
<b>OTHER USES.....</b>		
Fund balances - beginning of year.....	179,586	178,894
	-----	-----
Fund balances - end of year.....	\$ 771,144	\$ 597,290
	-----	-----
	-----	-----
	\$ 850,630	\$ 771,144
	-----	-----

See accompanying notes

**NINETEENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
GENERAL FUND  
COMPARATIVE STATEMENTS OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES**  
For the fiscal years ended June 30, 1996 and 1995

	1996	1995
<b>REVENUES</b>		
nongovernmental:		
Clerk of Court - civil and probate		
Filing fees..... 5	158,384	5
East Baton Rouge Parish Sheriff:		
Court costs.....	138,888	138,887
Court defrayment costs.....	543,878	363,717
Mail bond forfeitures.....	38,725	88,728
Fines.....	442,488	268,695
East Baton Rouge District Attorney:		
Drug enforcement forfeitures.....	58,104	83,081
Mail bond license fees.....	117,889	112,308
Louisiana Department of Public Safety -		
License fees.....	13,888	13,088
Louisiana Commission on Law Enforcement:		
Fee-through grants.....	23,208	28,367
East Baton Rouge Parish - new judgeship..	-	88,000
Charges for services:		
Transcript charges to attorneys.....	117,684	133,488
Supervision fees.....	4,543	-
Copy charges for probable cause		
affidavits.....	3,958	3,608
Interest.....	26,251	18,767
Other.....	14,918	3,478
Total revenues.....	1,694,177	1,489,367
<b>EXPENDITURES</b>		
District Court:		
Current:		
Personal services:		
Salaries.....	1,155,175	783,925
Group benefits:		
Payroll taxes.....	88	3,043
Group insurance.....	882	3,078
Retirement.....	62,054	38,488
Supplies:		
office supplies.....	4,028	6,503
Computer supplies.....	4,884	37,564
Drug screen lab supplies.....	22,888	-
Dues and subscriptions.....	5,324	14,567
Other.....	2,528	5,003

Continued . . .

**NINETEENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEETS**

June 30, 1996 and 1995

	1996	1995
	-----	-----
<b>ASSETS</b>		
Cash:		
Demand deposits.....	\$ 230,000	\$ 288,071
Time deposits.....	680,000	480,000
Receivables:		
Intergovernmental:		
East Baton Rouge District Attorney.....	46,143	30,068
East Baton Rouge Parish Sheriff.....	87,870	87,762
East Baton Rouge Parish Clerk of Court..	6,188	33,083
Louisiana Department of Public Safety...	1,088	3,188
City of Baton Rouge, Parish of East		
Baton Rouge.....	-	3,927
Louisiana Commission on Law Enforcement..	15,000	12,667
Attorneys for Transcripts.....	48,267	70,186
Accrued interest and other.....	9,878	5,818
Due from Special Revenue Fund.....	37	1,870
Total assets.....	\$ 1,022,081	\$ 843,752
	-----	-----
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable.....	\$ 21,624	\$ 20,626
Accrued compensated absences.....	49,807	46,382
Total Liabilities.....	71,431	67,008
	-----	-----
Fund Balances:		
Unreserved - undesignated.....	950,650	771,344
Total fund balances.....	950,650	771,344
	-----	-----
Total Liabilities and fund equity.....	\$ 1,022,081	\$ 843,752
	-----	-----

See accompanying notes

**L.A. CHAMPAGNE & CO., L.L.P.**

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BB-0048-001

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

Honorable Judges of the  
Nineteenth Judicial District Court

We have audited the general purpose financial statements of the Nineteenth Judicial District Court - Judicial Expense Fund, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 1, 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 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 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 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 Nineteenth Judicial District Court - Judicial Expense Fund for the year ended June 30, 1996, we obtained an

continued . . .

This report is intended for the information of the management of the Nineteenth Judicial District Court - Judicial Expense Fund, the judge of that court, the city of New Orleans, Parish of East Baton Rouge, Louisiana, the Louisiana Commission on Law Enforcement, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*L.A. Champagne, Jr.*

October 1, 1990



-----General Fund-----Special Services Fund-----  
 (See page 1) (See page 2)

	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
<b>EXPENSES</b>						
<b>Personnel</b>						
Salaries	18,488	18,488	0	18,488	18,488	0
Fringe	1,028	1,028	0	1,028	1,028	0
Benefits	47,388	47,388	0	47,388	47,388	0
<b>Supplies</b>						
Office supplies	2,888	4,227	(1,339)	1,237	2,828	1,585
Fuel	2,488	2,488	0	2,488	2,488	0
Computer supplies	24,328	4,288	19,940	4,288	4,288	0
Post and telegraph	2,888	2,888	0	2,888	2,888	0
Copies	2,888	2,888	0	2,888	2,888	0
<b>Contractual services</b>						
Legal and other professional fees	11,000	20,873	(9,873)	985	4,848	14,028
Revenue attorney	11,000	11,000	0	11,000	11,000	0
Other contractual services	3,300	3,300	0	3,300	3,300	0
Drug services	25,000	25,000	0	25,000	25,000	0
Printing fees	25,000	25,000	0	25,000	25,000	0
Travel, meetings and conferences	44,000	44,000	0	44,000	44,000	0
Business repair and maintenance	15,900	2,700	13,200	2,700	2,700	0
Telephone				2,888	2,888	0
<b>Total current</b>	2,454,824	2,458,299	(3,475)	21,422	225,469	204,047
<b>Capital outlay</b>						
Capital equipment, including advances	175,000	20,000	155,000			
Other capital equipment	95,000	11,504	83,496			
Purchase and leases		9,000				
Office renovations	50,000		50,000			
<b>Total capital outlay</b>	320,000	37,504	282,496			
<b>Total expenditures</b>	2,774,824	2,495,799	279,025	21,422	225,469	257,603

Continued . . .

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.

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.

Because of a limited number of available personnel in certain administrative areas of the court system, it is not always possible to adequately segregate certain incompatible duties, so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

Our audit did not reveal any significant errors or irregularities resulting from this lack of segregation of employee duties and responsibilities.

safeguarding movable property for protection against loss is an important element of internal control. During our inspection of the assets listed on the Court's general fixed assets and movable property records, seven out of the 196 items selected for testing could not be readily located by Court personnel. Five items were later located by personnel conducting additional searches. Although only two of the sample items could not be found, there is an indication that the system may not be providing adequate control over physical custody and record keeping relative to disposition, removal, or relocation of fund assets. Procedures should be developed to properly monitor the movement of property between courthouses and throughout the District Court offices, and Court personnel should determine the status of all unlocated items noted during the annual inventory of general fixed assets.

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 accounts 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.

Continued . . .

and schedule of general fixed assets - by source listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Minsterth Judicial District Court - Judicial Expense Fund. 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.

*L. A. Champagne, CMA, Ltd.*

October 1, 1988

**NINETEENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS**

June 30, 1995  
 (With comparative totals for June 30, 1994)

	Governmental Fund Types		Fiduciary Fund Types		Account Groups		Totals	
	General	Commissioner's	Agency	Trusts	General	Special	Demographic	Agency
<b>ASSETS AND OTHER DEBITS</b>								
CASH	\$ 818,890	\$	\$	\$	\$	\$	\$ 818,890	\$ 818,890
Receivables	188,829	-	-	-	-	-	188,829	188,829
Prepayments	45,397	-	-	-	-	-	45,397	45,397
Accounts Payable	2,074	-	-	-	-	-	2,074	2,074
Accrued liability and other	-	-	-	-	-	-	-	-
208 CROS SPECIAL SERVICE FUND	-	-	-	-	-	-	-	-
Liabilities - deferred emp.	-	-	-	-	-	-	-	-
NET ASSETS	-	-	118,890	-	1,898,494	-	118,890	2,015,274
<b>OTHER DEBITS</b>								
Amounts to be provided for retirement of long-term debt	-	-	-	-	448,859	-	448,859	448,859
<b>Total assets and other</b>	<b>\$ 1,002,890</b>	<b>\$</b>	<b>\$ 118,890</b>	<b>\$</b>	<b>\$ 1,898,494</b>	<b>\$</b>	<b>\$ 1,002,890</b>	<b>\$ 2,015,274</b>

**LIABILITIES, FUND EQUITY AND OTHER CREDITS**

Accounts payable	\$ 25,824	\$	\$	\$	\$	\$ 25,824	\$ 25,824
Due to general fund	48,857	-	-	-	-	48,857	48,857
Accrued compensated absences	-	-	-	-	-	-	-
LONG-TERM LIABILITIES							
Liabilities under deferred compensation plan	-	-	118,890	-	-	118,890	118,890
Accrued compensated absences	91,491	1,794	128,890	-	448,859	669,234	669,234
<b>Total liabilities</b>	<b>\$ 166,172</b>	<b>\$ 1,794</b>	<b>\$ 118,890</b>	<b>\$</b>	<b>\$ 448,859</b>	<b>\$ 166,172</b>	<b>\$ 669,234</b>

	Governmental Fund Type		Proprietary Fund Type		Account Groups		Totals	
	General	Special Services (Commodities?)	Agency	General Fund Assets	Special Long-Term Debt	Debt	Construction Only	Debt
PROF BILITY AND OTHER CREDIT								
Investment in general fund								
Interest.....	0	0	0	3,000,000	0	0	3,000,000	3,000,000
Fund balances:								
Unassigned - unobligated.....	810,000	0	0	0	0	0	810,000	810,000
Total fund equity and other	810,000	0	0	3,000,000	0	0	3,810,000	3,810,000
WOB. LIABILITIES, Debt								
equity and other credits...4	1,010,000	0	1,010,000	3,000,000	400,000	0	3,210,000	3,210,000

See accompanying notes

**I: INTERFUND TRANSACTIONS**

The following is a summary of amounts due from and due to other funds at June 30, 1996:

	Due from	Due to
	-----	-----
General fund		
Commissioners' fund.....	\$ 27	-
Special revenue fund (Commissioners')		
General fund.....	-	27
	\$ 27	27
	-----	-----

The following is a summary of operating transfers in and out for the year ended June 30, 1996:

	Transfers	Transfers
	In	Out
	-----	-----
General fund.....	\$ -	\$ 31,351
Special revenue fund (Commissioners').....	31,351	-
	\$ 31,351	\$ 31,351
	-----	-----

**J: CONCENTRATIONS OF CREDIT RISK**

Intergovernmental receivables represent amounts due from other East Baton Rouge Parish governmental agencies and the State of Louisiana. The majority of the other receivables are due from Louisiana attorneys who practice before the court. Payment of these amounts is partly dependent upon the economic and financial conditions within East Baton Rouge Parish and the State of Louisiana.

**K: EXPENDITURES OF THE DISTRICT COURT PAID BY THE CITY-PARISH**

Certain operating expenditures of the district court are paid by the City-Parish and are not included in the accompanying financial statements. The City-Parish has a calendar year end, and the expenditures for the operation of the district court for the year ended December 31, 1995 are summarized as follows:

Personal services.....	\$3,168,478
Group benefits.....	819,268
Supplies.....	85,771
Contractual services.....	293,943
	-----
	\$3,354,448
	-----

## 8a OTHER POSTEMPLOYMENT BENEFITS

District Court Employees - In addition to the pension benefits described in Note F, the Parish of East Baton Rouge provides post-retirement health care benefits. Employees are eligible to continue participation in the health, dental and life insurance programs upon retirement.

### Health and dental benefits

Employees may at their option participate in the group health and dental insurance program. Employees are offered their choice of two health maintenance organizations or an indemnity plan for health benefits. Employees may also participate in the indemnity plan for dental benefits. Upon retirement the employee may continue coverage with the same benefits available to active employees. The minimum premium plan is funded with employee and retiree contributing 28% of the premium and the Parish of East Baton Rouge contributing 62% of the premium. Retirees may continue coverage in accordance with Parish Resolution 10179 adopted by the Parish Council on December 13, 1992. The portion paid by the Parish of East Baton Rouge of the post-retirement benefit for health and dental coverage is funded on a pay-as-you-go basis from the City-Parish General Fund-Risk Management budget.

### Life insurance benefits

In accordance with City Resolution 5943 and Parish Resolution 12478 adopted by the respective councils on April 14, 1976, all employees who retire after May 1, 1978, have \$5,000 of term life insurance coverage. The cost of this insurance is paid by the City-Parish through an actuarially determined monthly assessment of 75 cents per active employee. The premium is paid into an Insurance Contingency Fund Account.

Expenditures for these benefits are not recognized by the Judicial Expense Fund since they are provided by the Parish of East Baton Rouge.

Commissioners' Office Employees - In addition to the pension benefits described in Note F, the State of Louisiana provides post-retirement health care benefits. LSA 42:821 through 42:880 establishes the self-insured and self-funded state employees group health care and life insurance program and authorizes the commissioners' office to provide certain continuing health care and life insurance benefits for its retired employees. Substantially all of the commissioners' employees become eligible for those benefits if they reach normal retirement age while working for the commissioners' office. Monthly premiums are paid jointly by the employees and the employer (from the commissioners' office appropriation) for active employees' benefits regardless of whether benefits are provided by Group Benefits or one of the SMO's authorized by Group Benefits. The commissioners' office recognizes the cost of providing benefits as an expenditure when paid during the year. For the year ended June 30, 1998, none of the commissioners' office employees had reached retirement age, and consequently, no amount was paid for retirees' benefits.

**F: PENSION PLANS (Continued)**

departments or agencies. The pension benefit obligation at June 30, 1995, for the System as a whole determined through an actuarial valuation performed as of that date, was \$5,896,989,206. The System's net assets available for benefits on that date (valuation method used for balance sheet purposes) were \$3,663,663,860, leaving an unfunded pension benefit obligation of \$2,233,325,346.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's 1995 Comprehensive Annual Financial Report. Benefits granted by the System are guaranteed by the State of Louisiana under the 1974 Louisiana Constitution. At October 1, 1996, the System's June 30, 1996, Comprehensive Annual Financial Report was unavailable.

Louisiana Clerk of Court Retirement and Relief Fund

Plan description. Other court employees, whose salaries are expenditures of the Judicial Expense Fund are members of the Louisiana Clerks of Court Retirement and Relief Fund System, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All regular employees who are under the age of 60 at the time of original employment are required to participate in the System. Employees who retire at or after age 55 with at least 12 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of credited service, not to exceed 60 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination. The System also provides death and disability benefits.

Benefits are established and awarded by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Clerks of Court Retirement and Relief Fund, 13745 Briarwood Avenue, Suite 81, Baton Rouge, Louisiana 70826, or by calling (504) 283-1183.

Funding Policy. Plan members are required by state statute to contribute 8.25 percent of their annual covered salary and the Nineteenth Judicial District Court is required to contribute at an actuarially determined rate. The current rate is 11.88 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Nineteenth Judicial District Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined



**NINETEENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES -  
 ALL GOVERNMENTAL FUND TYPES**

For the fiscal year ended June 30, 2006  
 (with comparative totals for the fiscal year ended June 30, 2005)

	Governmental Fund Types		Totals	
	General	Special Services (Combined Line Item)	2006	2005
<b>REVENUES</b>				
Intergovernmental:				
State of court - civil and probate filing fees.....	205,288	-	205,288	162,200
State Barren Judge Barren Judicial:				
Court costs.....	24,228	-	24,228	176,497
Court administration.....	94,176	-	94,176	262,727
Court services.....	56,728	-	56,728	48,724
Jury fees.....	462,468	-	462,468	205,400
Fees.....				
State Barren Judge Eugene Attorney:				
Clerk attorney's jurisdiction.....	88,128	-	88,128	83,887
Clerk attorney's fees.....	117,280	-	117,280	112,222
Louisiana Department of Public Safety - Forensic Fee.....	11,888	-	11,888	13,888
Louisiana Commission of Law Enforcement:				
Base through grants.....	21,228	-	21,228	28,227
Base through fees.....				
Base through fees - New Orleans.....		523,682	523,682	38,828
State of Louisiana.....				
Grants for services.....				
Transfers through to attorneys.....	117,688	-	117,688	112,488
Registration fees.....	4,882	-	4,882	-
Fees through to attorneys.....	1,888	-	1,888	2,888
Fees through to other attorneys.....	28,222	-	28,222	18,227
Discount.....	14,728	-	14,728	2,428
Other.....				
Total revenues.....	3,494,177	523,682	4,017,859	2,794,222
<b>EXPENDITURES</b>				
State Barren Judge Eugene Attorney:				
Operating - Louisiana Lt.....		31,222	31,222	16,888
Total revenues and other financing sources.....	3,494,177	282,460	3,776,637	2,774,222

Continued

	(Decreases) Fund Types		Totals	
	General	Special Revenue (Combinations)	2005	2006
<b>EXPENDITURES</b>				
<b>Operating Costs</b>				
<b>Contract</b>				
Personal services		282,818	\$ 1,397,199	\$ 994,888
Salary		1,208	1,208	4,248
Grant benefits		88	88	7,188
Payroll taxes		24,202	68,128	62,688
Travel		-	-	-
Supplies		4,222	7,422	8,222
Office supplies		4,222	4,222	9,222
Computer supplies		21,888	21,888	-
Travel expenses		3,222	1,822	17,122
Fuel and subscriptions		1,222	1,822	4,222
Other		1,222	1,822	4,222
<b>Contractual services</b>		4,222	4,222	4,222
Legal and other professional fees		29,222	29,222	29,222
Rentals		29,222	29,222	29,222
Professional services		1,222	1,222	1,222
Other contractual services		25,222	25,222	25,222
Fringe benefits		1,222	1,222	1,222
Printing fees		1,222	1,222	1,222
Travel		25,222	25,222	25,222
Travel meetings and conferences		1,222	1,222	1,222
Equipment repair and maintenance		1,222	1,222	1,222
Telephone		1,222	1,222	1,222
<b>Total contract</b>		322,812	1,795,199	1,339,888
<b>Capital Outlay</b>				
Construction				
Construction grants, including software			13,187	13,187
Road, utility equipment			16,222	16,222
Furniture and fixtures			8,222	8,222
Office equipment				
<b>Total capital outlay</b>			37,631	37,631
<b>Total expenditures</b>		309,025	1,832,830	1,377,519

continued . . .

	Governmental Fund Types		TOTALS	
	General	Special District (Capital Projects)	Reconciliation only	
			1995	1995
ORDER 2001				
operating transfers out.....	\$ 50,181	\$ -	\$ 50,181	\$ 50,181
total expenditures and other uses.....	1,814,471	18,000	1,932,471	1,932,471
ORDER OF SERVICES AND OTHER FINANCING SERVICES				
ORDER OF SERVICES AND OTHER TRANSFER				
total balance - beginning of year.....	279,000	-	279,000	279,000
total balance - end of year.....	279,144	-	279,144	279,144
total balance - end of year.....	259,450	-	259,450	259,450

See accompanying notes

**NINETEENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS**

For the fiscal year ended June 30, 2008

	General Fund (000-0000)	Special Revenue Fund (000-0001)		
	Budget	Actual	Variance - Procedural (Administrative)	Variance - Procedural (Administrative)
<b>REVENUE</b>				
Administrative:				
Clark of Court - level and produce filing bond	100,000 \$	504,370 \$	4,000 \$	- \$
Escrow fees (Repeal Statute)				
Court costs	170,000	275,497	2,007	-
Court delinquency costs	100,000	105,000	105,000	-
Ball bond Substitutions	80,000	30,322	(22,884)	-
Fees	440,000	446,004	2,004	-
CAC Bases Wage Deduction Account				
Drug Enforcement Penalties	100,000	43,442	(100,000)	-
Ball Bond License Fee	70,000	217,300	47,000	-
Louisiana Department of Public Safety				
Louisiana Police	12,000	13,000	0,000	-
Louisiana Commission on Law Enforcement				
Mississippi Attorney General's Office	-	(6,000)	0,000	-
Mississippi Attorney General's Office				
Mississippi Department of Transportation				
Mississippi Department of Transportation	90,000	148,411	31,411	-
Mississippi Department of Transportation				
Department fees	3,000	4,000	0,000	-
Over charges for probable cause affidavits	12,000	20,000	10,000	-
Other	4,000	14,110	10,110	-
Total revenue	1,470,000	1,714,490	100,500	-
<b>EXPENDITURE</b>				
Operating transfers in	-	-	-	(0)
Total revenue and other financing sources	1,470,000	1,714,490	100,500	(0)

Continued

SUPPLEMENTARY INFORMATION