

## CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
Component Unit Financial Statements:		
Balance Sheet - All Fund Types and Account Groups	A	3
Governmental Fund - General Fund:		
Statement of Revenues, Expenditures and Changes in Fund Balance	B	4
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (CRAP Basis) and Actual	C	5
Notes to the Financial Statements		7
Other reports required by <u>Government Auditing Standards</u>		
Independent Auditor's Report on Internal Control Structure Based on an Audit of Component Unit Financial Statements Performed in Accordance with Government Auditing Standards		14
Independent Auditor's Report on Compliance with Laws and Regulations Based on an Audit of Component Unit Financial Statements Performed in Accordance with Government Auditing Standards		17

8182

OFFICIAL  
THIS COPY  
DO NOT REMOVE  
FROM OFFICE OF  
CLERK OF COURT  
PARISH AND DISTRICT  
CLERKS

10  
01 20150 01:25

**THIRTY-NINTH JUDICIAL DISTRICT  
JUDICIAL CLERK'S FUND  
MANVILLE, Louisiana**  
Composant With Financial Statements  
and Independent Auditor's Report,  
As of and for the Year Ended  
December 31, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or controller, and to all other appropriate public officials. This 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.

DATE: 01 1997  
Release Date: \_\_\_\_\_

**KEITH A. ROYER**  
Certified Public Accountant

## COMPONENT UNIT FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

Twenty-Ninth Judicial District  
Judicial Clerk's Fund  
A Component Unit of the  
St. Charles Parish Council  
Mandeville, Louisiana

I have audited the accompanying component unit financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1996, as listed in the table of contents. These component unit financial statements are the responsibility of the management of the Twenty-Ninth Judicial District Judicial Clerk's Fund. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards contained in the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Twenty-Ninth Judicial District Judicial Clerk's Fund as of December 31, 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, I have also issued a report dated May 14, 1997 on my consideration of the Twenty-Ninth Judicial District Judicial Clerk's Fund's internal control structure and a report dated May 14, 1997 on its compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.



Keith J. Rowieia  
Certified Public Accountant

May 14, 1997

**TWENTY-NINE JUDICIAL DISTRICT**  
**JUDICIAL CLERK'S FUND**  
 St. Charles Parish, Louisiana  
 Governmental Fund Type - General Fund  
 Balance Sheet  
 December 31, 2006

Statement A

	Governmental Fund Type - General Fund	Account Group - General Fixed Assets	Total (Memorandum Only)
<b>ASSETS</b>			
Cash and cash equivalents (Note B)	\$45,950	-	\$45,950
Furniture and equipment (Note C)	-	\$177,932	177,932
<b>TOTAL ASSETS</b>	<b>\$45,950</b>	<b>\$177,932</b>	<b>\$223,882</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>			
<b>Liabilities</b>			
-	-	-	-
<b>Equity and Other Credits:</b>			
Investment in general fixed assets	-	\$177,932	\$177,932
Fund balance - unreserved - undesignated	\$45,950	-	45,950
<b>Total Equity and Other Credits</b>	<b>45,950</b>	<b>177,932</b>	<b>223,882</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$45,950</b>	<b>\$177,932</b>	<b>\$223,882</b>

The accompanying notes are an integral part of this statement.

**TWENTY-NINTH JUDICIAL DISTRICT  
 JUDICIAL CLERK'S FUND  
 St. Charles Parish, Louisiana  
 Governmental Fund Type - General Fund  
 Statement of Revenues, Expenditures and  
 Changes in Fund Balance  
 For the Year Ended December 31, 2006**

Statement B

<b>REVENUES</b>	
Criminal fees	\$304,472
Civil fees	22,430
Interest earnings	1,219
Other revenue	<u>10,925</u>
Total Revenues	338,146
<b>EXPENDITURES</b>	
Personal services and related benefits	47,872
Administrative services	6,900
Professional services	102,273
Office supplies and expenditures	19,556
Conferences, dues, publications and subscriptions	12,922
Capital outlay	<u>20,999</u>
Total Expenditures	220,522
Excess of Revenues over Expenditures	9,422
Fund Balance at Beginning of Year	18,828
Fund Balance at End of Year	<u>28,250</u>

The accompanying notes are an integral part of this statement.

**TWENTY-NINTH JUDICIAL DISTRICT  
JUDICIAL CLERK'S FUND  
St. Charles Parish, Louisiana  
Governmental Fund Type - General Fund**

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget (GRAP Basis) and Actual  
For the Year Ended December 31, 1998

Statement B

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Criminal fees	\$295,000	\$294,472	\$528
Civil fees	28,000	27,430	570
Interest earnings	1,100	1,235	135
Other revenue	12,500	10,825	\$1,675
Total Revenues	346,600	333,962	\$12,638
<b>EXPENDITURES</b>			
Personal services and related benefits	55,000	47,872	7,128
Administrative services	5,100	6,800	(1,700)
Professional services	43,000	100,272	(57,272)
Office supplies and expenditures	31,000	30,556	(444)
Conferences, dues, publications and subscriptions	14,000	12,826	1,174
Capital outlay	23,000	20,998	2,002
Other expenditures	7,000	-	7,000
Total Expenditures	218,100	220,324	\$2,224
Excess (Deficiency) of Revenues over Expenditures	128,500	113,638	\$14,862
Fund Balance at Beginning of Year	25,628	25,628	-
Fund Balance at End of Year	\$154,128	\$139,266	\$14,862

The accompanying notes are an integral part of this statement.

## NOTES TO THE FINANCIAL STATEMENTS



**TWENTY-MINUTE JUDICIAL DISTRICT  
JUDICIAL CLERK'S FUND  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1996**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Twenty-minute Judicial District Judicial Clerk's Fund was established in accordance with Louisiana Revised Statutes 13:896.13-15.

**1. Basis of Presentation**

The accompanying component unit financial statements of the Twenty-minute Judicial District Judicial Clerk's Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**2. Reporting Entity**

As the governing authority of the parish, for reporting purposes, the St. Charles Parish Council is the financial reporting entity for St. Charles Parish. The financial reporting entity consists of (a) the primary government (St. Charles Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which secure and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Charles Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. the ability of the parish council to impose its will on that organization, and/or

**THIRTY-NINTH JUDICIAL DISTRICT  
JUDICIAL CLERK'S FUND  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1996**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- b. the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the parish council.
2. Organizations for which the parish council does not appoint a voting majority, but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The judicial clerk's fund is a part of the operations of the district court system. The district court system is fiscally dependent on the parish council for building space and courtrooms. The substance of the relationship between the district court system and the parish council is that the parish council has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the parish council is such that exclusion from the parish council's financial statements would render the parish council's financial statements misleading or incomplete. For these reasons, the Thirty-Ninth Judicial District Judicial Clerk's Fund is considered a component unit of the St. Charles Parish Council for reporting purposes.

**3. Fund Accounting**

The judicial clerk's fund uses a fund (General Fund) and an account group (General Fixed Assets Account Group) 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 and activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. On the other hand, an account group is a financial

**TWENTY-NINTH JUDICIAL DISTRICT  
JUDICIAL CLERK'S FUND  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1996**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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.

The General Fund of the judicial clerk's fund is classified as a governmental fund. The General Fund accounts for all of the entity's general activities and financial resources, including the collection and disbursement of specific or legally restricted monies.

**4. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. The operating statements of the General Fund present increases and decreases in net current assets. The judicial clerk's fund records are maintained on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

**Revenues:**

Fees are recorded in the year they are collected by the Clerk of Court.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

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.

**TWENTY-NINTH JUDICIAL DISTRICT  
JUDICIAL CLERK'S FUND  
St. Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1998**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

5. Budgets  
The judicial clerk's fund adopted an annual budget for the General Fund on a modified accrual basis of accounting. Budgeted amounts included in the annual financial statements include the original adopted budget amounts and any subsequent amendments.  
  
The judicial clerk's fund reserves all authority to make changes to the budget.
6. Fixed Assets and Long-Term Obligations  
Fixed assets purchased from the General Fund are accounted for in the general fixed assets account group. Fixed assets are stated at historical cost. Purchases of general fixed assets are recorded as expenditures at the time of purchase.  
  
There were no long-term obligations at December 31, 1998.
7. Cash and Cash Equivalents  
Cash includes amounts in interest bearing demand deposits. Cash equivalents include amounts in certificates of deposit. Under state law, the entity may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.
8. Compensated Absences and Pension Plan  
The judicial clerk's fund had no employees in 1998; therefore, it does not have a leave policy and it does not participate in any pension plan.
9. Total Column on Balance Sheet  
The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**TWENTY-NINTH JUDICIAL DISTRICT**  
**JUDICIAL CLERK'S FUND**  
 St. Charles Parish, Louisiana  
 ADDED TO THE FINANCIAL STATEMENTS  
 December 31, 1996

**NOTE B - CASH AND CASH EQUIVALENTS**

At December 31, 1996, the carrying amount (book balances) of all cash and cash equivalents of the judicial clerk's fund totaled \$45,950, and are listed as follows:

Interest bearing demand deposits	\$40,000
Certificates of Deposit	<u>5,950</u>
Total	<u>\$45,950</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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 December 31, 1996, the judicial clerk's fund had \$67,846 in deposits (collected bank balances). These deposits were secured from risk by \$67,846 of federal deposit insurance.

**NOTE C - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets (furniture, office equipment and computer equipment) is as follows:

Balance, January 1, 1996	\$157,194
Additions	20,536
Deductions	<u>        </u>
Balance, December 31, 1996	<u>\$177,730</u>

TWENTY-NINTH JUDICIAL DISTRICT  
JUDICIAL CLERK'S FUND  
51 - Charles Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1998

NOTE D - LEASES

The judicial clerk's fund did not have any capital or operating lease commitments as of and for the year ended December 31, 1998.

NOTE E - LITIGATION

There were no lawsuits pending against the judicial clerk's fund as December 31, 1998, that would affect the financial statements. Accordingly, no provision for any liability has been made in the component unit financial statements.

NOTE F - RELATED PARTY TRANSACTIONS

During 1998, the Twenty-Ninth Judicial District Judicial Clerk's Fund paid compensation to a related party who was hired prior to December 31, 1998. This compensation totaled \$14,108 in 1998.

According to the provisions of subsection B.(4) of Canon 3 of the Code of Judicial Conduct, any employee of a court employed by such court on or before December 31, 1990, or any employee of a court who becomes a member of a judge's immediate family subsequent to employment shall not be prohibited from continued employment with the court.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

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

Twenty-Ninth Judicial District  
Judicial Clerk's Fund  
A Component Unit of the  
St. Charles Parish Council  
Baton Rouge, Louisiana

I have audited the component unit financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 14, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The Twenty-Ninth Judicial District Judicial Clerk's 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 component unit 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 internal control structure to future periods is subject to the risk that procedures



may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, for the year ended December 31, 1994, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit 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.

My 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, I noted that, as a material weakness, the size of the Twenty-Ninth Judicial District Judicial Clerk's Fund operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund for the year ended December 31, 1994.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for

any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.

*Keith J. Rowing*

Keith J. Rowing  
Certified Public Accountant

May 14, 1987

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Twenty-Ninth Judicial District  
Judicial Clerk's Fund  
A Component Unit of the  
St. Charles Parish Council  
Bakerville, Louisiana

I have audited the component unit financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, a component unit of the St. Charles Parish Council, as of and for the year ended December 31, 1996, and have issued my report thereon dated May 14, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Twenty-Ninth Judicial District Judicial Clerk's Fund is the responsibility of the Twenty-Ninth Judicial District Judicial Clerk's Fund. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the Twenty-Ninth Judicial District Judicial Clerk's Fund's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rowles  
Certified Public Accountant

May 14, 1997