

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (cont'd)

The fund has the following fund type and account group:

1. **Governmental Fund - General Fund** - The General Fund is the general operating fund of the Judicial Expense Fund of the Twenty-Fourth Judicial District Court. It is used to account for all financial resources.
2. **Account Group - General Fixed Assets Account Group** - This account group is established to account for all fixed assets of the Fund.

Basis of Accounting

The modified accrual basis of accounting is used by governmental fund types and agency funds. Under this method, 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 pay liabilities within the current period.

Revenues are considered measurable and available when received by the Clerk of Court or the District Attorney, or by the Fund within 60 days after the current year ended. Expenditures are generally recorded when the liability is incurred.

Budgetary Accounting

The administration of the Fund prepares an annual budget for the General Fund. The budget is legally enacted and amended through an en banc meeting of the judges. The budget is prepared primarily on the modified accrual basis of accounting, except that losses resulting from claims and litigation are recorded when paid instead of when the liability arises.

The accompanying Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund Type - Budget (Budgetary Basis) and Actual presents comparisons of the legally adopted budget with actual data on the budgetary basis. Budgeted amounts are as originally adopted or as finally amended by the judges.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Equity

Designated fund balances represent tentative plans for future use of financial resources. Such plans are subject to change and may never be legally authorized or result in expenditures.

Total Columns on Combined Statements

The total column on the combined balance sheet is captioned "Memorandum Only" to indicate that it is presented to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles.

NOTE 2 - CASH DEPOSITS

At December 31, 1998, the carrying amount of the Fund's deposits was \$748,348 and the bank balance was \$755,111, of which \$100,000 was covered by federal depository insurance and \$655,111 was collateralized with securities held by the pledging financial institution's agent in the Fund's name.

During the year, the Fund's deposits in excess of \$7,000 were transferred daily into an overnight sweep account which earned interest equivalent to the current market rate for Treasury Bills.

NOTE 3 - GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in General Fixed Assets during the year is as follows:

	<u>Balance</u> <u>01/01/98</u>	<u>Additions</u>	<u>Retire-</u> <u>ments</u>	<u>Balance</u> <u>12/31/98</u>
Furniture and equipment	\$ 778,578	\$ 48,647	\$12,110	\$ 815,115
Courtroom improvements	<u>415,842</u>	<u>0</u>	<u>0</u>	<u>415,842</u>
	<u>\$1,194,419</u>	<u>\$ 48,647</u>	<u>\$12,110</u>	<u>\$1,227,952</u>

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE 4 - COMMITMENTS

In 1994 the Fund entered into a contract in the amount of \$10,250 for architectural services related to courtroom improvements. The remaining balance to be incurred in 1997 is \$2,050. There were no architectural fees paid in 1996.

COMPLIANCE SECTION

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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 Judges of the
Twenty-Fourth Judicial District Court
Gretna, Louisiana

We have audited the general purpose financial statements of the Judicial Expense Fund of the Twenty-Fourth Judicial District Court as of and for the year ended December 31, 1996, and have issued our report thereon dated April 11, 1997.

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 of the Twenty-Fourth 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.

To the Judges of the
Twenty-Fourth Judicial District Court

In planning and performing our audit of the general purpose financial statements of the Judicial Expense Fund of the Twenty-Fourth Judicial District Court for the year ended December 31, 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.

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 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.

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. 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 management. However, this report is a matter of public record and its distribution is not limited.

Kushner, LaFayette & Moore, LLP

Metairie, Louisiana
April 11, 1997

Kushner, DeGraze & Moore, LLC

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

To the Judges of the
Twenty-Fourth Judicial District Court
Orlinda, Louisiana

We have audited the general purpose financial statements of the Judicial Expense Fund of the Twenty-Fourth Judicial District Court as of and for the year ended December 31, 1996, and have issued our report thereon dated April 15, 1997.

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, and contracts applicable to the Judicial Expense Fund of the Twenty-Fourth Judicial District Court is the responsibility of the Fund's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Fund's compliance with certain provisions of laws, regulations, and contracts. 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.

Kushner, DeGraize & Moore, L.L.P.

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INDEPENDENT AUDITORS' REPORT

To the Judges of the
Twenty-Fourth Judicial District Court
Ortola, Louisiana

We have audited the accompanying general purpose financial statements of the Judicial Expense Fund of the Twenty-Fourth Judicial District Court as of and for the year ended December 31, 1996. These general purpose financial statements are the responsibility of the 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. 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 Judicial Expense Fund of the Twenty-Fourth Judicial District Court as of December 31, 1996, and the results of that Fund's 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 April 11, 1997, on our consideration of the Judicial Expense Fund of the Twenty-Fourth Judicial District Court's internal control structure and a report dated April 11, 1997, on its compliance with laws and regulations.

Kushner, DeGraize & Moore, L.L.P.

Monroe, Louisiana
April 11, 1997

To the Judges of the
Twenty-Fourth Judicial District Court

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

Kushner, Seligson & Moore, L.L.P.

Motairie, Louisiana
April 11, 1997

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS
December 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies of the Judicial Expense Fund of the Twenty-Fourth Judicial District Court (the Fund) is presented to assist in understanding the Fund's financial statements. The financial statements and notes are representations of the management of the Fund, which is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles as applied to governmental units, and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity

As provided by Revised Statutes 13:904,896, the Fund was created for the purpose or purposes related to the proper administration or function of the Twenty-Fourth Judicial District Court or the offices of the individual judges of the Twenty-Fourth Judicial District Court.

As required by generally accepted accounting principles, the financial statements of the reporting entity present the primary government and its component units. The accompanying financial statements present the Fund as the primary government. No other organization was determined to be a component unit of the Fund. Therefore, no blended or discretely presented component units are presented in the accompanying financial statements.

Fund Accounting

The accounts of the Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with a separate set of self-balancing accounts which are maintained for the purpose of carrying on special activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- GOVERNMENTAL FUND TYPE - BUDGET (BUDGETARY BASIS) AND ACTUAL
- CONTINUED

December 31, 1996

	GENERAL FUND				
	Actual	Adjustment To Budgetary Basis	Actual On Budgetary Basis	Budget	Variance Favorable (Unfavor- able)
EXCESS OF REVENUES OVER EXPENDITURES	\$ 185,756	\$ 0	\$ 185,756	\$ (404,760)	\$ 572,606
OTHER FINANCING SOURCES					
Interest	30,853	0	30,853	15,000	15,853
Miscellaneous Income	1,669	0	1,669	0	1,669
	<u>32,522</u>	<u>0</u>	<u>32,522</u>	<u>15,000</u>	<u>17,512</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	190,278	0	190,278	\$ (389,760)	\$ 590,028
FUND BALANCE AT BEGINNING OF YEAR	<u>612,941</u>	<u>0</u>	<u>612,941</u>		
FUND BALANCE AT END OF YEAR	<u>\$ 811,219</u>	<u>\$ 0</u>	<u>\$ 811,219</u>		

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
- GOVERNMENTAL FUND TYPE - BUDGET (BUDGETARY BASIS) AND ACTUAL
December 31, 1986

	GENERAL FUND				Variance Favorable (Unfavor- able)
	Actual	Adjustment To Budgetary Basis	Actual On Budgetary Basis	Budget	
REVENUES					
Clerk of Court 24th Judicial District Court	\$ 227,484	\$ 0	\$ 227,484	\$208,000	\$ 19,484
Bond forfeiture fees	111,295	0	111,295	85,000	26,295
TOTAL REVENUES	338,779	0	338,779	293,000	45,779
EXPENDITURES					
Current					
General government					
Auditing	3,875	0	3,875	4,000	25
Ad hoc judge	10,748	0	10,748	10,500	248
Bank charges	214	0	214	200	85
Consulting fees	1,628	0	1,628	1,000	628
Dues and subscriptions	11,980	0	11,980	12,000	40
Equipment repairs and maintenance	5,133	0	5,133	5,000	133
Equipment rental	305	0	305	250	85
Insurance	12,933	0	12,933	11,200	1,733
Meetings	10,509	0	10,509	7,500	3,009
Miscellaneous	6,580	0	6,580	4,500	2,080
Office supplies	14,806	0	14,806	10,000	4,806
Computer software	1,788	0	1,788	4,000	2,212
Secretary expense	19,200	0	19,200	27,000	7,800
Seminars	38,168	0	38,168	30,000	8,168
Capital outlay	45,048	0	45,048	267,500	222,452
TOTAL EXPENDITURES	173,023	0	173,023	684,750	511,727

**TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE
Year Ended December 31, 1998

	<u>GENERAL FUND</u>
REVENUES	
Clerk of Court fees - Twenty-Fourth Judicial District Court	\$ 227,484
Bond fees	<u>111,295</u>
TOTAL REVENUES	338,779
EXPENDITURES	
Current	
General government	
Auditing	3,975
Ad hoc judge	10,745
Bank charges	214
Consulting fees	1,628
Dues and subscriptions	11,980
Equipment repairs and maintenance	5,133
Equipment rental	305
Insurance	12,833
Meetings	10,509
Miscellaneous	6,590
Office supplies	14,805
Computer software	1,788
Secretary expenses	19,200
Seminars	28,168
Capital outlay	<u>45,048</u>
TOTAL EXPENDITURES	<u>173,033</u>
EXCESS OF REVENUES OVER EXPENDITURES	165,746
OTHER FINANCING SOURCES	
Interest	30,853
Miscellaneous income	<u>1,622</u>
	<u>32,475</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	198,221
FUND BALANCE AT BEGINNING OF YEAR	<u>612,941</u>
FUND BALANCE AT END OF YEAR	<u>\$ 811,212</u>

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
 COMBINED BALANCE SHEET - GOVERNMENTAL FUND TYPE
 AND GENERAL FIXED ASSETS ACCOUNT GROUP
 December 31, 1998

	<u>General Fund</u>	<u>General Fixed Assets Account Group</u>	<u>Total (Memorandum Only)</u>
ASSETS			
Cash	\$ 748,348	\$ 0	\$ 748,348
Due from Clerk of Court	20,578	0	20,578
Accounts receivable - bene- volentary fees	27,730	0	27,730
Accounts receivable - other	7,179	0	7,179
Prepaid expenses	12,888	0	12,888
Furniture and equipment	0	811,510	811,510
Courthouse improvements	0	415,842	415,842
	<u>\$ 816,492</u>	<u>\$ 1,227,352</u>	<u>\$ 2,043,844</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
LIABILITIES			
Accounts payable	\$ 5,278	\$ 0	\$ 5,278
EQUITY AND OTHER CREDITS			
Investment in general fixed assets	0	1,227,352	1,227,352
Fund balance:			
Designated for capital expenditures	500,000	0	500,000
Undesignated	<u>311,218</u>	<u>0</u>	<u>311,218</u>
Total Fund Balance	<u>811,218</u>	<u>1,227,352</u>	<u>2,038,571</u>
Total Equity and Other Credits	<u>\$ 816,492</u>	<u>\$ 1,227,352</u>	<u>\$ 2,043,844</u>

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Encumbrances

Encumbrances are not recorded, and therefore, no reservation of fund balance is necessary.

Cash Deposits

Deposits are carried at cost. The carrying amount of deposits is separately displayed on the balance sheet as "Cash".

Cash and cash equivalents reported on the Combined Balance Sheet include amounts in demand deposits and short-term investments with a maturity date within three months of the date purchased, whether restricted or unrestricted.

Louisiana statutes permit the Fund to invest in United States bonds, treasury notes, or certificates, or other obligations of the U.S. Government and agencies of the U.S. Government which are federally insured, and certificates of deposit of state banks and national banks having their principal office in the State of Louisiana, or in mutual or trust fund institutions which are registered and which have underlying investments limited to securities of the U.S. Government or its agencies.

Receivables

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account. No allowance was established at December 31, 1996, because all accounts receivable were considered to be collectible.

General Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are recorded in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation is not recorded on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
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December 31, 1996

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**TWENTY-FOURTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
GREYNA, LOUISIANA**

AIDED FINANCIAL STATEMENTS

Year Ending December 31, 1990

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 SEP 25 1991