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PAGE 10 OF 11

**TWENTY-FIRST JUDICIAL DISTRICT COURT  
JAYNE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 1976**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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: JAN 30 1978

FINANCIAL REPORTS OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Baker, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

For the Year Ended December 31, 1994

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# Durnin & James

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June 18, 1993

## INDEPENDENT AUDITOR'S REPORT

The Honorable Robert E. Harrison, III, Chief Judge  
and Honorable Judges  
Twenty-First Judicial District Court  
Arlife, Louisiana

We have audited the accompanying general purpose financial statements of the Judicial Expense Fund of the Twenty-First Judicial District Court as of December 31, 1992, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Judicial Expense Fund of the Twenty-First Judicial District Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards and Governmental 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Judicial Expense Fund of the Twenty-First Judicial District Court as of December 31, 1992, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Respectfully Submitted,

  
Durnin & James  
CPAs

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS) - (CONTINUED)

FEDERAL EXPENSE FUND OF THE  
 TWENTY-FIRST JUDICIAL DISTRICT COMMISSION  
 Baton Rouge, Louisiana

**BALANCE SHEET - FID FUND TOTAL AND ACCOUNT EQUITY**  
 December 31, 1995

	<u>GOVERNMENTAL FUNDS</u>		<u>ACCOUNT</u>	<u>TOTAL</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>GENERAL</u>	<u>MEMBERSHIP ONLY</u>	<u>OTHER</u>
	<u>FUND</u>	<u>FUND</u>	<u>ASSETS</u>	<u>FUND</u>	<u>FUND</u>
<b>ASSETS</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$170,722	137,484	2	\$308,206	\$415,691
Receivables	8,880	-	-	8,880	14,872
Due from other governments	-	-	-	-	-
Net of allocations	-	-	-	-	-
Due uncollectible	45,580	-	-	45,580	17,542
Due from other funds	-	-	-	-	-
Fixed assets	-	-	182,880	182,880	225,812
<b>TOTAL ASSETS</b>	<b>\$225,182</b>	<b>\$137,484</b>	<b>\$182,882</b>	<b>\$545,548</b>	<b>\$683,917</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 46,287	\$124,872	\$ -	\$171,159	\$181,851
Due to other funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 46,287</b>	<b>\$124,872</b>	<b>\$ -</b>	<b>\$171,159</b>	<b>\$181,851</b>
<b>Fund Equity:</b>					
Investment in general	-	-	\$180,000	\$180,000	\$226,804
fixed assets	-	-	-	-	-
Fund balances:	-	-	-	-	-
Unreserved -	-	-	-	-	-
undesignated	128,895	212,182	-	341,077	382,018
<b>Total Fund Equity</b>	<b>\$128,895</b>	<b>\$212,182</b>	<b>\$180,000</b>	<b>\$521,077</b>	<b>\$502,066</b>
<b>TOTAL LIABILITIES AND</b>	<b>\$175,182</b>	<b>\$124,884</b>	<b>\$180,002</b>	<b>\$692,227</b>	<b>\$683,917</b>
<b>FUND EQUITY</b>	<b>\$128,895</b>	<b>\$212,182</b>	<b>\$180,000</b>	<b>\$521,077</b>	<b>\$502,066</b>

The accompanying notes are an integral part of this statement.

**JUDICIAL DEPOSIT FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
AND TO, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE... ALL GOVERNMENTAL FUND TYPES**

For the Year Ended December 31, 1998

ACCOUNTS	GENERAL FUND	SPECIAL FUND	TOTAL	
			1998	1997
<b>REVENUES</b>				
<b>Fees:</b>				
Civil Court	\$ 48,127	\$ -	\$ 48,127	\$ 48,824
Criminal Court	48,824	-	48,824	48,127
Criminal Court - JDC	000	-	000	00,000
Criminal conviction supercellular fees	110,767	-	110,767	88,873
Support enforcement fees	-	288,200	288,200	288,200
Reimbursement from criminal court fund	47,500	-	47,500	14,500
Intergovernmental Grant	-	28,000	28,000	14,500
Interest earned	8,000	8,000	16,000	16,000
Other income	000	-	000	000,000
<b>Total Revenues</b>	<b>314,418</b>	<b>324,200</b>	<b>638,618</b>	<b>600,024</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
Administrative's Contract	\$ 28,400	\$ -	\$ 28,400	\$ 28,400
Belonging and related	4,400	4,400	8,800	00,000
General office expenditures	52,400	24,100	76,500	80,500
Repairs and maintenance	4,400	470	4,870	00,000
Telephone	20,000	400	20,400	24,000
Law library, books and materials	4,000	4,000	8,000	00,000
Travel, training and meetings	22,000	4,000	26,000	20,000
In cooperative endeavor agreement	20,000	20,000	40,000	-
Accounting, auditing and professional fees	8,400	3,000	11,400	11,400
Fuels, repairs	20,000	4,400	24,400	20,000
Miscellaneous fee shares	24,000	24,000	48,000	48,000
Insurance	8,000	-	8,000	00,000
Production office contract	20,000	-	20,000	20,000
Hearing officer contract	-	51,170	51,170	50,000
Miscellaneous, utility, public deposits	-	-	-	00,000
Rental office and other office	-	200,000	200,000	200,000
Rent processing	4,000	2,000	6,000	00,000
FIRM program contribution	-	20,000	20,000	20,000
Other	2,000	000	2,000	4,000
<b>Capital assets</b>	<b>24,000</b>	<b>4,000</b>	<b>28,000</b>	<b>28,000</b>
<b>Total Expenditures</b>	<b>300,400</b>	<b>300,400</b>	<b>600,800</b>	<b>600,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>14,018</b>	<b>23,800</b>	<b>37,818</b>	<b>\$ 00,024</b>
<b>Other Financing Sources (Uses):</b>				
Operating transfers in (out)	1,000	-	1,000	00,000
<b>Net Change (Increase) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>15,018</b>	<b>23,800</b>	<b>38,818</b>	<b>\$ 00,024</b>
<b>FUND BALANCE:</b>				
Beginning of Year	500,110	500,110	1,000,220	800,000
Net Change (Increase)	15,018	23,800	38,818	00,024
<b>End of Year</b>	<b>515,128</b>	<b>523,910</b>	<b>1,039,038</b>	<b>800,024</b>

The accompanying notes are an integral part of this statement.

**JUDICIAL DEPOSIT FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
MOBILE, LOUISIANA**

**COMPARED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - FISCAL YEARS 1961 AND ACTUAL  
AND BUDGETED FOR FISCAL YEAR 1962**

For the Year Ended December 31, 1961

	FISCAL YEAR 1961			FISCAL YEAR 1962		
	ACTUAL		BUDGETED	ACTUAL		BUDGETED
	AMOUNT	PERCENTAGE	AMOUNT	AMOUNT	PERCENTAGE	
<b>REVENUES</b>						
<b>Fees:</b>						
Civil Court	\$ 75,000	\$ 68,137	\$ 1 4,863	-	-	\$ -
Criminal Court	45,000	66,817	1 2,150	-	-	-
Criminal Court - DOC	700	100	1 1000	-	-	-
Criminal probation	-	-	-	-	-	-
supervision fees	112,000	120,740	11,740	-	-	-
support reimbursements from						
Maintenance from Criminal Court	-	-	-	100,000	200,000	\$ 100,000
Fund	-	60,000	40,000	-	-	-
Inter-governmental grant	-	-	-	10,000	10,000	-
Interest earned	5,000	5,000	4,000	10,000	9,000	\$ 10,000
Other income	100	100	1 100	-	-	-
<b>Total Revenues</b>	<b>\$192,000</b>	<b>\$394,894</b>	<b>\$ 21,853</b>	<b>\$ 110,000</b>	<b>\$329,000</b>	<b>\$ 110,000</b>
<b>EXPENDITURES</b>						
<b>Current:</b>						
Administration's current	\$ 10,000	\$ 10,411	\$ 400	-	-	\$ -
Salaries and related	17,500	6,821	4,070	6,000	2,800	\$ 1,100
General office expenditures	10,500	10,000	4,800	10,000	10,110	6,000
Repairs and maintenance	5,000	5,000	1 5,000	1,000	470	700
Telephone	10,000	10,000	1 9,000	500	100	100
Law Library, books and						
materials	5,000	5,000	2,100	1,000	4,000	1 1,000
Travel, training and meetings	17,500	11,200	1,500	6,000	6,000	6,500
Cooperative activities	10,000	10,000	-	110,000	10,000	110,000
Accounting, auditing and						
professional fees	5,000	5,000	1 4,000	5,000	5,100	5,000
Court operations	10,500	10,000	470	5,000	4,410	1 5,000
Continental New Order	10,500	10,000	2,100	10,000	10,100	11,000
Insurance	4,000	5,000	100	1,000	-	1,000
Recreation activity contract	10,000	10,000	1,700	-	-	-
Printing office supplies	-	-	-	10,000	10,100	1,100
Printing, binding, public						
relations, postage, books,						
and other clerks	-	-	-	100,000	101,100	100,000
Data processing	5,000	5,000	100	5,000	5,100	1 5,000
FEDS program expenditures	-	-	-	10,000	10,000	11,000
Other	1,000	1,000	10	100	100	10
Capital outlay	20,000	20,000	2,100	10,000	8,000	100
<b>Total Expenditures</b>	<b>\$191,000</b>	<b>\$392,841</b>	<b>\$ 20,150</b>	<b>\$100,000</b>	<b>\$320,110</b>	<b>\$110,000</b>
<b>NET INCREASE OR DECREASE IN FUND BALANCES</b>	<b>\$1,000</b>	<b>\$2,053</b>	<b>\$ 1,703</b>	<b>\$10,000</b>	<b>\$8,890</b>	<b>\$ -</b>
<b>Other financing sources (Class)</b>						
Specialty Payments to meet						
major obligations of business	-	1 1,000	1 1,000	-	1,000	1 1,000
and other financing operations						
Expenditures and other items	110,000	107,000	1 70,000	110,000	100,000	110,000
<b>NET RESULTS:</b>						
beginning of year	110,000	110,000	0	1,100,000	110,000	0
end of year	111,000	112,053	1,703	1,110,000	118,890	110,000

The accompanying notes are an integral part of these statements.

JUDICIAL DEFENSE FUND OF THE  
 TWENTY-FIRST JUDICIAL DISTRICT COURT  
 BRIDGE, LOUISIANA

For the Year Ended December 31, 1990

NOTES TO THE FINANCIAL STATEMENTS

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JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Acme, Louisiana

**NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 1998

**INTRODUCTION**

The Judicial Expense Fund of the Twenty-First Judicial District Court (hereinafter referred to as "Judicial Expense Fund") was established on July 8, 1981 by Act No. 237, Subchapter A of Section 944.2 of Title 13 of the Louisiana Revised Statutes of 1984 by the Legislature of Louisiana. This original Act was amended by Act 1985, Number 44, Section 1.

The Amended Act provides for the collection of fees or costs in addition to all other fees or costs now or hereafter provided by law. The clerk of court of the Twenty-First Judicial District Court shall collect from every person filing any type of civil suit or proceeding and who is not otherwise exempt by law from the payment of court costs, a sum to be determined by Judge of said district, sitting en banc, which sum shall not exceed ten dollars, subject; however, to the provisions of Louisiana Code of Civil Procedure, Article 3881, et seq.; and, in all criminal cases over which the Twenty-First Judicial District Court has jurisdiction, there shall be taxed on costs against every defendant who is convicted after trial or after he pleads guilty or who forfeits his bond, a sum likewise determined, not which shall not exceed ten dollars, which shall be in addition to all other fines, costs or forfeitures lawfully imposed, and which shall be transmitted to the said clerk for further disposition in accordance herewith.

The judges, en banc, of the Twenty-First Judicial District Court may pay each of their court reporters a salary from the judicial expense fund. The judges, en banc, may further employ such clerical, stenographic, research, administrative or other personnel as they deem necessary to expedite the business and function of the court and pay all or any part of the salaries of such personnel out of the monies in the judicial expense fund. In like manner, the judges may utilize the monies in the judicial expense fund to pay all or any part of the cost of establishing and maintaining a law library for the court, of the buying and maintaining any type of equipment, supplies or other items consistent with the proper administration and efficient operation of the court.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Judicial Expense Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Tangipahoa Parish Council is the financial reporting entity for Tangipahoa Parish. The financial reporting entity consists of (a) the primary government (Council); (b) organizations for which the primary government is financially

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Bella, Louisiana

INDEX TO THE FINANCIAL STATEMENTS, CONTINUED

accountable, and for other organizations for which nature 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 Tangipahoa Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GRAB has not further 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
  - 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 financially dependent on the Council.
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.

Because the Judicial Expense Fund's revenues are self-generated, the Judicial Expense Fund is not financially dependent on the Council. The Judicial Expense Fund was determined not to be a component unit of the Tangipahoa Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Judicial Expense Fund and do not present information on the Parish Council, the general government, services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. FUND ACCOUNTING**

The accounts of the Judicial Expense Fund are organized on the basis of two funds and two account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund balance, revenues, and expenditures. Funds of the Judicial Expense Fund are classified as governmental funds. Governmental funds account for the Judicial Expense Fund's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. Governmental funds of the Judicial Expense Fund include:

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Baton Rouge, Louisiana

INDEX TO THE FINANCIAL STATEMENTS (CONTINUED)

1. General Fund - the general operating fund of the judicial expense fund accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

**B. FIXED ASSETS AND LONG-TERM LIABILITIES**

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheet.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on the general fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditures recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group. The Judicial Expense Fund had no long-term debt as December 31, 1994.

**C. BASIS OF ACCOUNTING**

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

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Acme, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**Revenues**

Substantially all governmental fund revenues (fines, grants and interest earned) are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets. An exception to this rule is criminal probation supervision fees which are recorded as revenue when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**D. REVENUE AND EXPENDITURE ACCOUNTING**

The Judicial Expense Fund adopted an operating budget for the general fund and the special revenue fund for the fiscal year ended December 31, 1996. The budget for the general fund and the special revenue fund is adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles (GASAP).

The Judicial Expense Fund follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Fund Administrator prepares a proposed budget and submits it to the Judges of the Twenty-First Judicial District Court for their review no later than fifteen days prior to the beginning of each fiscal year.
2. A meeting is then held with the Fund Administrator and the Judges to review the proposed budget and formal adoption is made by majority vote of the Judges of the Twenty-First Judicial District Court. The budget for 1996 was adopted by the Judges on October 11, 1995.
3. Copies of the adopted budget are kept on file for public inspection.
4. Budgetary amendments due to increases or decreases in revenues or expenditures over amounts estimated require majority vote of the Judges of the Twenty-First Judicial District Court. The budget for the year ended December 31, 1994, was amended by majority vote of the Judges on December 4, 1994.
5. All budgetary appropriations lapse at the end of each year.
6. Formal budgetary integration is not employed.

**E. ENCUMBRANCES**

The Judicial Expense Fund does not utilize encumbrance accounting.

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Bella, Louisiana

NOTE TO THE FINANCIAL STATEMENTS CONTINUED

**B. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits and time certificates of deposit. 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.

**C. INVENTORIES**

The Judicial Expense Fund has no inventory on hand at December 31, 1994. expendable supplies in the General Fund are recorded as expenditures at the time the supplies are purchased.

**D. PREPAID ITEMS**

The Judicial Expense Fund did not record any prepaid items at December 31, 1994.

**E. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. Public domain or infrastructure are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical costs.

**F. COMPENSATED ABSENCE**

All full-time employees earn ten (10) days of annual leave and ten (10) days of sick leave after one year of service. Unused sick leave and annual leave is not accumulated. At December 31, 1994, there were no employee leave benefits requiring recognition in accordance with GASB STATEMENT NO. 16.

**G. LONG-TERM OBLIGATIONS**

Long-term obligations reported to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**H. TOTAL COLUMN ON COMBINED STATEMENT**

The total column on the combined statement is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data

JUDICIAL REFORM FUND OF THE  
 TWENTY-FIRST JUDICIAL DISTRICT BOARD  
 Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

For reporting purposes, cash and cash equivalents include demand deposits and time certificates of deposits. Under Louisiana law the fund may deposit funds within a financial agency bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the fund may invest in time deposits or certificates of deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected in the accompanying combined balance sheet, the fund had cash and cash equivalents totaling \$440,182 at December 31, 1994. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. The following is a summary of cash and cash equivalents as confirmed by financial institutions at December 31, 1994, with the related Federal deposit insurance and pledged securities. The cash and cash equivalents at December 31, 1994, were secured as follows:

	COMBINED BANK BALANCES DEC. 31, 1994	FED. INSURANCE	PLACED SECURITIES DECEMBER 31
Demand Deposits	\$ -	\$ -	\$ -
Interest Bearing Demand Deposits	494,400	494,400	494,400
Time Certificates Deposit	250,000	250,000	-----
Total	744,400	744,400	494,400

3. RECEIVABLES

Receivables represent accrued interest on certificates of deposit, court filing fees, and support account fees earned in 1995 and received in 1996 from the following:

	General Fund	Special Revenue Fund	Total
Fees:			
Clark of Court:			
Tangipahoa Parish	\$ 2,500	\$ -	\$ 2,500
Livingston Parish	800	-	800
St. Helena Parish	282	-	282
Civil Court Fees	4,382	-----	4,382

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Orleans, Louisiana

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

<b>Receipts:</b>			
Thurgipson Parish	\$ 2,970	\$ -	\$ 2,970
Livingson Parish	-	-	-
St. Helena Parish	-----	-----	-----
Criminal Court Fees	\$ 2,970	\$ -	\$ 2,970
Interest Earned and Other	-----	-----	-----
<b>TOTAL RECEIPTS</b>	<b>\$ 5,940</b>	<b>\$ -</b>	<b>\$ 5,940</b>

No allowance for uncollectible receivables is required as December 31, 1970.

**4. DUE FROM OTHER GOVERNMENTAL UNIT**

Due from other governments consists of unsecured loans made to the Criminal Court Fund of Livingson Parish and amounts due from the Thurgipson Parish Council - Criminal Court Fund. The outstanding balances as of December 31, 1970 consist of the following:

Criminal Court Fund - Livingson Parish	\$ 18,500
Thurgipson Parish Council - Criminal Court Fund (Advance)	25,500
	\$ 44,000
Less Allowance For Uncollectible Accounts	(11,800)
<b>TOTAL</b>	<b>\$ 32,200</b>

**5. CHANGE IN GENERAL FIXED ASSETS**

The general fixed assets of the Judicial Expense Fund include only those assets purchased by funds provided for in the Judicial Expense Fund.

A summary of changes in general fixed assets for the year ended December 31, 1970 follows:

	Balance January 1, 1970	Additions	Deductions	Balance December 31, 1970
Furniture & Fixtures	\$ 22,200	\$ 2,700	\$ 300	\$ 24,600
Equipment	200,000	22,751	(22,300)	200,451
<b>Total</b>	<b>\$222,200</b>	<b>\$25,451</b>	<b>\$ 23,000</b>	<b>\$224,651</b>

**6. PENSION PLAN**

All employees of the Judicial Expense Fund are members of the social security system.

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
Belle, Louisiana

NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)

In addition to employee payroll deductions, the Judicial Expense Fund Period Funds in which the employee contributions. The Fund's portion of contributions to the social security system for the year ended December 31, 1998, totaled \$5,626. The Judicial Expense Fund does not have any liability for employee pension benefits.

**7. LEASES**

The Judicial Expense Fund records operating leases as current expenditures in the accompanying financial statements. The following is an analysis of significant operating leases at December 31, 1998:

On July 27, 1993, the Judicial Expense Fund entered into a 18 month lease for a photo copier. The lease provides for rental of \$490 per month commencing July 27, 1993 through October 27, 1994; thereafter, for \$190 per month until terminated.

On September 16, 1993, the Judicial Expense Fund entered into a 18 month lease for a photo copier. The lease provides for rental of \$175 per month commencing September 16, 1993 through January 16, 1994; thereafter, for \$175 per month until terminated.

On April 27, 1998, the Judicial Expense Fund entered into a month-by-month lease for office rent in Livingston parish. The lease provides for rental of \$500 per month commencing May 1, 1998, and can be terminated at any time.

Since each of these three leases may be terminated at any time, the Judicial Expense Fund has no required future annual commitments under these leases.

**8. LITIGATION**

There is no litigation pending against the Judicial Expense Fund at December 31, 1998.



OTHER REPORTS RECEIVED BY  
ECOLOGICAL SOCIETY OF AMERICA

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

# Durnin & James

MEMBER PUBLIC ACCOUNTANTS

John S. Durnin, CPA  
James H. James, CPA

Member  
Louisiana Institute of  
Certified Public Accountants

Member  
American  
Institute of  
Certified Public Accountants

Member  
Louisiana Institute of  
Certified Public Accountants

June 10, 1997

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

The Honorable Robert S. Morrison, III, Chief Judge  
and Honorable Judges  
Twenty-First Judicial District Court,  
Acadia, Louisiana

We have audited the general purpose financial statements of the Judicial Expense Fund of the Twenty-First Judicial District Court, Acadia, Louisiana, as of December 31, 1996, and for the year then ended and have issued our report thereon dated June 10, 1997.

We have 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 financial statements are free of material misstatement.

The management of the Judicial Expense Fund of the Twenty-First 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 recorded 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 Judicial Expense Fund of the Twenty-First 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 an audit opinion.

JUDICIAL EXPENSE FUND OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and 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. 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 use of management and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Judges of the Twenty-First Judicial District Court, is a matter of public record.

Respectfully submitted,

  
DENNIS A. JONES, CPA's

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

# Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

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24 Palmetto  
Tower

400 West  
Banks of Louisiana  
Baton Rouge, Louisiana

June 10, 1997

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

The Honorable ROBERT E. ROYCE, III, Chief Judge  
and Honorable Judges  
Twenty-First Judicial District Court  
Acme, Louisiana

We have audited the general purpose financial statements of the Judicial Expense Fund of the Twenty-First Judicial District Court as of and for the year ended December 31, 1996, and have issued our report thereon dated June 10, 1997.

We have conducted our audit in accordance with generally accepted auditing standards and Governmental 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Judicial Expense Fund of the Twenty-First Judicial District Court, is the responsibility of the Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Fund's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

This report is intended for the use of management and the Louisiana Legislative Auditor. This examination is not intended to limit the distribution of this report which, upon acceptance by the Judges of the Twenty-First Judicial District is a matter of public record.

Respectfully submitted,

DURNIN & JAMES, CPAs

# Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

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16 Boulevard  
Metairie

Members  
Louisiana Institute of  
Certified Public Accountants

June 17, 1987

The Honorable Robert W. Morrison, III, Chief Judge  
and Honorable Judges  
Twenty-First Judicial District Court  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Judicial Expense Fund of the Twenty-First Judicial District Court for the year ended December 31, 1986, and have issued our report thereon dated June 10, 1987. Professional standards require that we provide you with the following information related to our audit:

#### Our Responsibility under Generally Accepted Auditing Standards and Government Auditing Standards

As stated in our engagement letter dated November 2, 1986, our responsibility, as described by PROFESSIONAL STANDARDS, is to plan and perform our audit to obtain REASONABLE, BUT NOT ASSURED, assurance about whether the general purpose financial statements are free of material misstatement. Because of the concept of reasonable assurance and because we did not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud and defalcations, may exist and not be detected by us.

As part of our audit, we considered the internal control structure of the Judicial Expense Fund of the Twenty-First Judicial District Court. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control structure.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, we performed tests of the Judicial Expense Fund of the Twenty-First Judicial District Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

#### Discretionary Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Judicial Expense Fund of the Twenty-First Judicial District Court are described in Note 1 to the general purpose financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 1986. We noted no transactions entered into by the Judicial Expense Fund of the Twenty-First Judicial District Court during the year that were both significant and unusual, and of which, under professional standards, we are

required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

#### **Accounting Estimates**

Accounting estimates are an integral part of the general purpose financial statements prepared by management and are based on management's current judgments. Certain accounting estimates are particularly sensitive because of their significance to the general purpose financial statements and because of the possibility that future events affecting them may differ significantly from management's current judgments.

Management's estimate of the allowance for uncollectible receivables is based on the age of the receivable and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop the allowance in determining that it is reasonable in relation to the general purpose financial statements taken as a whole.

#### **Significant Audit Adjustments**

For purposes of this letter, professional standards define a significant audit adjustment as a proposed correction of the general purpose financial statements that, in our judgment, may not have been detected through our auditing procedures. These adjustments may include those proposed by us but not recorded by the Judicial Expense Fund of the Twenty-First Judicial District Court that could potentially cause future financial statements to be materially misstated, even though we have concluded that such adjustments are not material to the current financial statements.

We proposed several audit adjustments related to accounts receivable and accounts payable. The corrections were not considered material in relation to the individual budgetary financial statements of the Judicial Expense Fund of the Twenty-First Judicial District Court taken as a whole. The Judicial Expense Fund of the Twenty-First Judicial District Court has agreed to the proposed audit adjustments and will record the adjustments in the accounting records of the Judicial Expense Fund of the Twenty-First Judicial District Court for the year ended December 31, 1996.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the general purpose financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### **Consultations with Other Independent Accountants**

To the best of our knowledge, management has not consulted with or obtained opinions from other independent accountants during the past year that are subject to the requirements of Statement on Auditing Standards No. 99, "Reports on the Application of Accounting Principles."



Judicial Expense Fund of the  
Twenty-First Judicial District Court  
June 17, 1997  
Page Three

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing our audit.

This report is for the information of management and the Louisiana Legislative Auditor. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Judges of the Twenty-First Judicial District Court, is a matter of public record.

Respectfully submitted,

  
DENNIS A. JONES, CPA's

DJA/tdm

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