



**JUDICIAL EXPENSE FUND**  
 of the  
**TWENTY-EIGHTH JUDICIAL DISTRICT COURT**  
**STATE OF LOUISIANA**  
**LASSALLE PARISH**

**Statement of Changes in General Fixed Assets**  
**Fiscal Year Ended October 31, 1996**

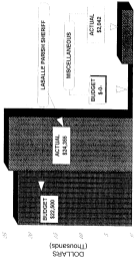
	<u>Equipment</u>	<u>Total</u>
General Fixed Assets, Beginning of Year	\$ 40,000	\$ 40,000
Additions:		
General Fund	1,183	1,183
General Fixed Assets, End of Year	\$ 41,183	\$ 41,183

The accompanying notes are an integral part of this statement.

# 28TH JUDICIAL DISTRICT COURT

## JUDICIAL EXPENSE FUND-REVENUES 1996

(Budget vs Actual)





JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

NOTES TO FINANCIAL STATEMENTS - CONTINUED

F. *Incumbents*

Incumbents accounting is not employed in the Judicial Expense Fund.

G. *Vacation and Sick Leave*

Employees of the Judicial Expense Fund at this time are paid by the LaSalle Parish Police Jury out of the Criminal Court Fund and are covered under the Police Jury's vacation and sick leave policy.

H. *Retirement*

Employees of the Judicial Expense Fund participate in the Prorated Employees' Retirement System of Louisiana, contributing 8.25 of their salaries. An additional 7.125 is contributed by the LaSalle Parish Police Jury. The judge, who participates in the Louisiana State Employees' Retirement System, contributes 12% of his salary to the system. Any future deficits in the system will be financed by the State of Louisiana. Data concerning the actuarial status of the system and concerning the amount contributed by the police jury for the year are not available. The Judicial Expense Fund pays no salaries or retirement system contributions.

I. *Bank Balances*

The amount on deposit in a financial institution at October 31, 1996 was fully insured by FDIC coverage.

J. *Operating Lease*

The Twenty-Eighth Judicial District Court has an operating lease with Min Financial Services for a copy machine. The monthly lease expense is \$465.00 per month for 36 months beginning in May 1996.

Future lease payments required are as follows:

1997	\$ 4,800
1998	4,800
1999	2,400
Total	\$ 12,000

JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASSALLE PARISH

NOTES TO FINANCIAL STATEMENTS - CONTINUED

C. Fixed Assets and Long-Term Liabilities - (Cont.)

The Judicial Expense Fund's financial statements include the following long-term liabilities:

Lease Payable	\$ 343
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Lease payable represents a lease purchase agreement for the purchase of a copier machine. The lease is for 36 months beginning October 10, 1993 payable \$855.00 per month at 9% interest.

Lease service requirements are as follows:

	Principal	Interest	Total
1997	\$ 343	-	343
Total	\$ 343	-	\$ 343

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement basis applied.

The Judicial Expense Fund, governmental fund, is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as set current assets.

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

E. Budget and Budgetary Accounting

The following procedures are followed in preparing the budget:

- (1) The Judicial Administrator prepares the budget before the beginning of the fiscal year.
- (2) The Judge of the 28th Judicial District Court reviews and approves the budget.
- (3) The budget can be amended during the year.
- (4) All appropriations lapse at year end.

JUDICIAL EXPENSE FUND  
of the  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

Statement of Changes in Long-Term Debt  
Fiscal Year Ended October 31, 1998

Balance Payable, Beginning of Year	\$ 4,500
ADDITIONS During Year	-0-
Payments Made During Year	<u>(4,500)</u>
Balance Payable, End of Year	\$ 0

The accompanying NOTES ARE AN integral part of this statement.

JUDICIAL EXPENSE FUND  
of the  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH

Statement of General Fixed Assets  
October 31, 1996

General Fixed Assets, at Cost:	
Equipment	\$ 43,183
Total General Fixed Assets	\$ 43,183
Investment in General Fixed Assets:	
Property Acquired from General Fund	\$ 48,188
Total Investment in General Fixed Assets	\$ 48,188

The accompanying notes are an integral part of this statement.



**JUDICIAL EXPENSE FUND**  
of the  
**TWENTY-EIGHTH JUDICIAL DISTRICT COURT**  
**STATE OF LOUISIANA**  
**LASALLE PARISH**

Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
Budget 2007 vs Actual  
Fiscal Year Ended October 31, 2006

	Budget	Actual	Variance Percentage (Unfavorable)
<b>Revenues:</b>			
Intergovernmental-			
Lafayette Parish Sheriff	\$ 10,500	\$ 24,350	\$ 1,350
Interest Income	0-	550	550
Miscellaneous	0-	1,882	2,882
<b>Total Revenues</b>	<u>\$ 11,500</u>	<u>\$ 26,782</u>	<u>\$ 4,782</u>
<b>Expenditures:</b>			
<b>Current-</b>			
<b>Judicial:</b>			
Office Expense	\$ 11,500	\$ 5,553	\$ 5,947
Salaries	0-	2,328	(2,328)
Travel & Conference Fees	2,500	1,383	1,117
Travel	3,800	3,783	1,247
Capital Outlay - Equip.	4,800	3,888	2,028
Miscellaneous	500	0-	500
Insurance	0-	158	(158)
Subscriptions	0-	244	(244)
Supplies	0-	2,008	(2,008)
Audio	0-	978	(978)
Telephone	0-	287	(287)
Copy/ Lease	0-	3,806	(3,806)
Printing	0-	2,878	(2,878)
Meetings	0-	251	(251)
Court Reporter Fee	0-	280	(280)
<b>Total Expenditures</b>	<u>\$ 22,500</u>	<u>\$ 21,885</u>	<u>\$ 1,615</u>
 <b>Balance (Deficiency) at   Close of Report:</b>	 0-	 4,897	 (4,897)
 <b>Fund Balance, Beginning</b>	 12,887	 12,887	 0-
<b>Fund Balance, Ending</b>	<u>\$ 12,887</u>	<u>\$ 17,784</u>	<u>\$ 4,897</u>

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE FUND  
of the  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LAFAYETTE PARISH

General Fund and Account Group

Combining Balance Sheet

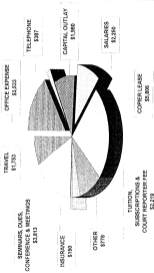
October 31, 1996

	ACCOUNT GROUPS			
	GENERAL FUND	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTALS (EXHIBITION ONLY)
<b>ASSETS</b>				
Cash	\$ 3,420	\$ -0-	\$ -0-	\$ 3,420
Savings Account	3,763	-0-	-0-	3,763
Intergovernmental Receivables	1,000	-0-	-0-	1,000
Fixed Assets	-0-	42,100	-0-	42,100
Amount to be Provided from General Fund Revenues for Redemption of Lease Payable	-0-	-0-	363	363
<b>Total Assets</b>	<u>\$ 8,183</u>	<u>\$ 42,100</u>	<u>\$ 363</u>	<u>\$ 88,246</u>
<b>LIABILITIES AND EQUITY</b>				
Lease Payable	\$ -0-	\$ -0-	\$ 363	\$ 363
Investment in Fixed Assets	-0-	42,100	-0-	42,100
Fund Balance - Unreserved	28,774	-0-	-0-	28,774
<b>Total Liabilities and Equity</b>	<u>\$ 28,774</u>	<u>\$ 42,100</u>	<u>\$ 363</u>	<u>\$ 88,246</u>

The accompanying notes are an integral part of this statement.

COMPONENT UNIT  
FINANCIAL STATEMENTS

# 28TH JUDICIAL DISTRICT COURT EXPENSE FUND EXPENDITURES 1996



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL**

Judicial Expense Fund of the  
Twenty-Eighth Judicial District Court  
LaSalle Parish, Louisiana

I have audited the component unit financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, for the year ended October 31, 1996, and have issued my report thereon dated January 25, 1997.

I have 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.

In planning and performing my audit of the component unit financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, for the year ended October 31, 1996, I considered its internal control structure in order to determine my auditing procedures. For the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure.

The management of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, 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, perception of any weakness 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

1. Budgeting
2. Cash Receipts and Disbursements

For all of the control categories listed above, 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. Because of the nature of the entity, I did not rely on any of the internal control listed above and relied on substantive tests.

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

The Honorable Judge J. F. Masfroy  
Judicial Expense Fund of the  
Twenty-Eighth Judicial District Court  
LaSalle Parish  
State of Louisiana

I have audited the component unit financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, as of and for the year ended October 31, 1998, and have issued my report thereon dated January 25, 1999.

I conducted my 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 I 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 Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana, is the responsibility of Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Judicial Expense Fund of the Twenty-Eighth Judicial District Court, LaSalle Parish, Louisiana's compliance with certain provisions of laws, regulations, contracts, and grants. 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 disclose no instances of noncompliance that are required to be reported under Government Auditing Standards.

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

January 25, 1999  
Jena, Louisiana



John R. Vercher

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**INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT  
FINANCIAL STATEMENTS**

The Honorable Judge J. P. Moffitt  
Judicial Expense Fund of the  
Twenty-Eighth Judicial District Court  
Lafayette Parish  
State of Louisiana

I have audited the component unit financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, Lafayette Parish, Louisiana, as of and for the year ended October 31, 1996, as listed in the table of contents. These financial statements are the responsibility of the Judge of the Twenty-Eighth Judicial District Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 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 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 above present fairly the financial position of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, Lafayette Parish, Louisiana, as October 31, 1996 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The graphs listed in the table of contents is presented for the purpose of additional analysis and are not a required part of the financial statements of the Judicial Expense Fund of the Twenty-Eighth Judicial District Court, Lafayette Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

January 25, 1997  
Jena, Louisiana

  
John R. Vercher

**TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LASALLE PARISH**



\* The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 955 of the 1985 Session of the Louisiana Legislature, and began operating in November of 1985. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court, at the office of the judge thereof, and in addition to any and all other funds, salaries, expenses, or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes.



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JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
Lafayette Parish

AUDITED FINANCIAL STATEMENTS  
As of and for the  
Fiscal Year Ended October 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 assigned, entity and other quasi-judicial 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 **APR 02 1991**

JUDICIAL EXPENSE FUND  
OF THE  
TWENTY-EIGHTH JUDICIAL DISTRICT COURT  
STATE OF LOUISIANA  
LAFAYETTE PARISH

NOTES TO FINANCIAL STATEMENTS

(1) Summary of Significant Accounting Policies -

The Judicial Expense Fund of the Twenty-Eighth Judicial District Court was established by Act No. 905 of the 1965 Session of the Louisiana Legislature and began operating in November of 1966. The Judicial Expense Fund is controlled by the judge of the Twenty-Eighth Judicial District Court and was established and may be used for any purpose connected with, incidental to, or related to the proper administration or function of the court or the affairs of the judge thereof, and in its addition to any and all other funds, salaries, expense, or other monies that were or hereafter will be provided, collected, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in criminal cases of the Twenty-Eighth Judicial District Court and are collected by the sheriff.

A. Financial Reporting Entity

The Judicial Expense Fund is part of the operations of the district court system. The district court system is directly dependent on the police jury for office space and maintenance. The substance of the relationship between the district court system and the police jury is that the police jury has approval authority over its capital budget. In addition, the nature and significance of the relationship between the district court and the police jury is such that exclusion from the police jury's financial statements would render the financial statements incomplete or misleading. Therefore, this fund is a component unit of the Lafayette Parish Police Jury.

B. Fund Accounting

The accounts of the Judicial Expense Fund are organized in one governmental fund General Fund Type and comprise its assets, liabilities, fund balances, revenues and expenditures.

C. 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 base.

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

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.

All fixed assets are stated at historical cost.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above when considering the size of the entity being audited.

This report is intended for the information of the Judicial Expense Fund's management. The restriction is not intended to limit the distribution of this report, which upon acceptance, is a matter of public record.

Iron, Louisiana  
January 25, 1993



John E. Venable