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THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND
Coffin, Louisiana

REPORT ON FINANCIAL STATEMENTS

As of and For the Year Ended December 31, 1987

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 JUL 0 1 1988

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May 20, 1998

INDEPENDENT AUDITORS' REPORT

Honorable Allen Kinko, Louisiana State District Judge
Thirty-Fifth Judicial District Court
200 Main Street, Suite 202
Coffey, Louisiana 71417

We have audited the accompanying financial statements of the Thirty-Fifth Judicial District Expense Fund as of and for the year ended December 31, 1997. These financial statements are the responsibility of Management of the Thirty-Fifth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *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. 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.

As discussed in Note 1, the financial statements present only the financial transactions of the Judicial Expense Fund, a fund administered by the Thirty-Fifth Judicial District Court, a Component Unit of the Grand Parish Police Jury.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Fifth Judicial District Expense Fund as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 1998, on our consideration of the Thirty-Fifth Judicial District Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.


ROZIER, HARRINGTON & McKAY
Certified Public Accountants

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND
BALANCE SHEET
December 31, 1997

ASSETS:

Cash (Note 3)	\$21,760
Accounts Receivable (Note 3)	<u>8,240</u>
Total Assets	<u>\$30,000</u>

LIABILITIES:

Current Liabilities - Accounts Payable	<u>\$2,400</u>
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FUND EQUITY:

Unreserved Fund Balance	<u>\$27,600</u>
Total Liabilities and Fund Equity	<u>\$30,000</u>

The accompanying notes are an integral part of these financial statements.

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Year Ended December 31, 1997

REVENUES:

Fees and Fines	\$ 33,080
State Funds	1,400
Other	<u>1,782</u>
Total Revenues	<u>36,262</u>

EXPENDITURES:

Telephone	1,785
Insurance	319
Library	4,530
Supplies	2,896
Supplemental Salaries	8,360
Seminars, Meetings, & Continuing Education	1,518
Professional Fees	1,487
Repairs & Maintenance	3,051
Miscellaneous	2,012
Capital Expenditures	9,902
Payroll Tax Expense	865
Travel	<u>8,200</u>

Total Expenditures **50,882**

**Excess (Deficiency) of Revenues
Over Expenditures** **(14,620)**

Fund Balance - Beginning of Year **38,307**

Fund Balance - End of Year **\$ 23,687**

The accompanying notes are an integral part of these financial statements.

**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

**Budget and Actual
For the Year Ended December 31, 1997**

	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES:			
Fees and Fines	\$ 36,000	\$ 33,998	\$ (2,002)
State Funds	5,000	3,400	(1,600)
Other	<u>1,780</u>	<u>3,282</u>	<u>2,002</u>
Total Revenues	-	<u>41,680</u>	<u>(1,522)</u>
EXPENDITURES:			
Telephone	5,000	3,768	1,232
Debt Service	2,000	218	1,782
Library	7,500	4,538	2,962
Supplies	4,000	2,998	1,002
Supplemental Salaries	12,000	8,268	3,732
Seminars, Meetings, & Continuing Education	13,000	5,518	7,482
Professional Fees	3,500	3,467	33
Repair & Maintenance	4,000	2,050	1,950
Miscellaneous	3,000	2,912	88
Capital Expenditures	7,000	9,902	(2,902)
Payroll Tax Expense		802	(802)
Travel	<u> </u>	<u>8,208</u>	<u>(8,208)</u>
Total Expenditures	<u>61,000</u>	<u>51,882</u>	<u>9,118</u>
Excess of Revenues Over Expenditures	(18,200)	(10,200)	7,999
Fund Balance - Beginning of Year	<u>38,182</u>	<u>38,207</u>	<u> </u>
Fund Balance - End of Year	<u>\$ 20,002</u>	<u>\$ 27,987</u>	<u>\$ 7,985</u>

The accompanying notes are an integral part of these financial statements.

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS

December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Reporting Entity

The Thirty-Fifth Judicial District was established under the laws of the State of Louisiana for the purpose of creating a State District Court having jurisdiction over Grant Parish, Louisiana. The District receives fees and other costs which are assessed from persons participating in the judicial process. The Judicial Expense Fund was established to account for the receipt of these revenues. The revenues collected may be expended for any purpose to supplement the proper administration of the Court or the Office of the Judge.

The accompanying financial statements present only the financial transactions of the Thirty-Fifth Judicial Expense Fund, a fund administered by the Thirty-Fifth Judicial Court, which is a Component Unit of Grant Parish Police Jury. The financial statements are not intended to present financial position and results of operations for the Thirty-Fifth Judicial District Court or the Grant Parish Police Jury.

Basis of Presentation

The accompanying financial statements of the Thirty-Fifth Judicial District Expense 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.

Fund Accounting

The Thirty-Fifth Judicial District Expense Fund is organized and operated on a fund basis whereby a self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it becomes both measurable and available, and expenditures are recognized when a liability has been incurred.

Budgets

Budgets are prepared annually by the Judicial staff and approved by the District Judge. Any necessary amendments are approved prior to the end of each year. Amended budgets are prepared and approved in the same manner as the initial budget.

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS

December 31, 1997

Encumbrances

Purchase orders, contracts, & other commitments to engage in future expenditures are referred to as encumbrances. Since encumbrances do not represent liabilities or current encumbrances are not reported in the accompanying financial statements.

Fixed Assets

Fixed assets of the District are recorded as expenditures at the time they are purchased or constructed. As this report includes the activities of the Expense Fund only, no presentation of the general fixed asset group is included here.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 1997, cash and cash equivalents (book balance) totaled \$21,768. The collected bank balance of \$21,580 was fully insured by the Federal Deposit Insurance Corporation at December 31, 1997.

NOTE 3 - RECEIVABLES

Accounts receivable at year end totaled \$8,248. The entire amount is composed of Fees and Fines, and it is considered fully collectible.

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May 20, 1998

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT ACCOUNTING STANDARDS**

Honorable Allen Krizek
Louisiana State District Judge
Thirty-Fifth Judicial District Court
200 Main Street, Suite 202
Cottica, Louisiana 71417

We have audited the financial statements of the Thirty-Fifth Judicial District Expense Fund, as of and for the year ended December 31, 1997 and have issued our report thereon dated May 20, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Thirty-Fifth Judicial District Expense Fund's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs as item 1997-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Thirty-Fifth Judicial District Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amount that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

THIRTY-FIFTH JUDICIAL EXPENSE FUND
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 1997

We have audited the financial statements of the Thirty-Fifth Judicial District Expense Fund as of and for the year ended December 31, 1997, and have issued our report thereon dated May 20, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 1997, resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control:

Material Weakness No

Reportable Conditions No

Compliance:

Compliance Material to the Financial Statements Yes

b. Federal Awards:

Not Applicable

c. Identification of Major Programs

Not Applicable

Section II Financial Statement Findings

1997-1. The Public Bid Law states that purchases of materials and supplies in excess of \$7,500 require telephone quotes. Our testwork disclosed one purchase meeting this limit on which telephone quotes were not obtained. We recommend that District personnel review the Public Bid Law and carefully monitor purchases in the future to ensure compliance with this law.

Management Response - We have reviewed the provisions of the Public Bid Law and in the future will obtain telephone quotes on all purchases exceeding the limit of \$7,500.

Section III Federal Award Findings and Questioned Costs

Not Applicable - The District did not receive or expend any Federal dollars during the period of December 31, 1997.

THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND
SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 1997

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT	
1996 - 1 (Supporting Documentation) initiate procedures to ensure that documentation is retained that will support all future expenditures.	Resolved
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
The District did not receive or expend any Federal dollars during the period ended December 31, 1996	Not Applicable
SECTION III - MANAGEMENT LETTER	
There was no management letter issued with the prior year report.	Not Applicable