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May 14, 1997

The Honorable Judges of the  
Civil District Court, First City  
Court and Broad City Court  
Parish of Orleans  
New Orleans, Louisiana

**MANAGEMENT LETTER**

Honorable Judges:

In planning and performing our audit of the financial statements of the Judicial Expense Fund of the Civil District Court for the Parish of Orleans (Fund) as of and for the year ended December 31, 1996, we considered the Fund's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Prior year's comment: In our prior year's management letter, we recommended the Fund evaluate the hiring of a full time coordinator for the business office. The Fund has hired an individual to serve in this capacity.

This letter does not affect our report dated May 14, 1997, on the general purpose financial statements of the Fund.

*Clay Fortson, Sr.*  
Certified Public Accountants

JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT  
FOR THE PARISH OF ORLEANS

—————  
MANAGEMENT LETTER  
YEAR ENDED DECEMBER 31, 2006

**Bain, Frelmann, Rogers & Co., L.L.P.**  
Certified Public Accountants and Consultants

MEMPHIS

American Institute of CPAs

Academy of Certified Accountants

Private Company Financial Section

of the AICPA (Division for CPAs in a

Accounting Group International)

(Associate in Professional Services Worldwide)

Don Frelmann, Jr., CPA\*  
Edward M. Bain, CPA\*  
Nath D. Rogers, Jr., CPA\*  
Barclay L. Hines, III, CPA\*  
Gregory J. Sullivan, CPA\*

14 Professional Accounting Corporation

May 14, 1997

The Honorable Judges of the  
Civil District Court,  
First City Court and Second City Court  
Parish of Orleans, Louisiana  
New Orleans, Louisiana

Honorable Judges:

We have audited the general purpose financial statements of the Judicial Expense Fund of the Civil District Court for the Parish of Orleans (Fund) as of and for the year ended December 31, 1996, and have issued our report thereon dated May 14, 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.

Compliance with laws, regulations and contracts, applicable to the Fund, is the responsibility of 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.

This report is intended for the information of management and the legislative auditor. This restriction is not intended to limit the distribution of this report so may be required by public law.

*Bain, Frelmann, Rogers & Co.*  
Certified Public Accountants

JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT  
FOR THE PARISH OF ORLEANS

REPORT ON COMPLIANCE  
YEAR ENDING DECEMBER 31, 1996

The Honorable Judges of the  
Civil District Court, First City Court  
and Second City Court  
May 14, 1997  
Page 1

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 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. 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 and the legislative auditor. This restriction is not intended to limit the distribution of this report as may be required by public law.

  
Robert J. Gentry  
Certified Public Accountant

**Hain, Freilauer, Suggs & Co., L.L.P.**  
Certified Public Accountants and Consultants

Eric Freilauer, A., CPA<sup>2</sup>  
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of the AICPA Division for CPAs in  
Accounting Group International  
Organized in Principal Cities Worldwide

May 14, 1997

The Honorable Judges of the  
Civil District Court, First City Court  
and Second City Court  
Parish of Orleans, Louisiana  
New Orleans, Louisiana

Honorable Judges:

We have audited the general purpose financial statements of the Judicial Expense Fund of the Civil District Court for the Parish of Orleans (Fund) as of and for the year ended December 31, 1996, and have issued our report thereon dated May 14, 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.

The management of the Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of 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 Fund, 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.

JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT  
FOR THE PARISH OF ORLEANS

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REPORT ON INTERNAL ACCOUNTING CONTROL  
YEAR ENDED DECEMBER 31, 1998

JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1998

(Continued)

**E. CONTINGENCIES**

Certain of the offices within the Fund are defendants in various lawsuits which primarily allege improper handling of documents filed with these offices. Although potential liability for some of these claims is limited to the insurance policy deductible for each incident, a number of the claims arose in an office which was unable to secure insurance coverage, and, accordingly, such claims are not covered by insurance. Although the outcome of these matters cannot be determined, the Fund's potential liability, if unsuccessful in defending these claims, approximates \$142,000.

**F. INSURANCE COVERAGE**

At December 31, 1998, all offices of the Fund were operating with insurance coverage for errors and omissions.

**G. COMMITMENTS**

Although the Fund has not yet signed a contract, the Court En Banc has directed the dedication of approximately \$1,900,000 from the general fund for lease and computer imaging of the records of Civil District Court and First City Court.



**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1998**

*(Continued)*

**C. OTHER LONG-TERM LIABILITY**

The Fund is required by law to make monthly payments to widows of two district, city court judges. The payments are to continue for the remaining lives of the widows. During 1997, the Fund will only be required to make monthly payments to one widow due to the death, in 1997, of the other widow. The annual amount of the payments total \$5,389 and are reflected as operating expenses in the accompanying financial statements of the Fund.

Although the liability for these future payments does not represent a decrease in net current assets of the Fund, and, therefore, is not a current liability of the general fund, the Fund is legally required to continue these payments.

Accordingly, the Fund has included the gross monthly payments calculated over the estimated and actual remaining lives of the recipients in the long-term liability account group which reflects the Fund's liability for funding these payments from future operations.

**D. REGISTRY OF COURT FUNDS**

The Civil District Court, First City Court and Second City Court each maintain registry of court funds.

Parties to litigation in these courts may deposit, or be ordered to deposit, cash or property into these funds in connection with the related litigation. Cash or property so deposited is the property of the litigants and is to be returned or disbursed to them or each other parties as the court may direct upon the conclusion of the litigation.

Each court has responsibility solely for its own registry of court funds. The management of the Judicial Expense Fund has no responsibility or authority with respect to these specific funds.

The Clerk of Civil District Court, the Clerk of First City Court and the Clerk of Second City Court is the custodian of the registry of Court funds for each respective court. The clerk generally may only accept deposits into or disburse funds from the registry of court funds by order of the respective court.

These funds are subject to an annual audit by independent auditors who issue a separate report thereon.

With respect to the registry of court fund of Civil District Court, state statute authorizes the investment of these funds in interest-bearing accounts. The statute provides that one-half of the interest earned shall be credited to the litigant's deposits and one-half shall be credited to the Judicial Expense Fund as reimbursement of administrative costs associated with the registry of Court fund.

Interest earned and due to the Judicial Expense Fund for 1998 amounted to \$176,100 and is included in the accompanying financial statements of the Judicial Expense Fund.

*(Continued)*

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1996**

*(Continued)*

**A. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**11. Total Columns on Combined Balance Sheet**

The total columns on the Combined Balance Sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**B. GENERAL FIXED ASSETS ACCOUNT GROUP**

The following is a summary of changes in the general fixed assets account group (Note A3).

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Furniture and fixtures	\$1,818,109	\$ 95,982	\$ -	\$1,914,091
Data processing equipment	1,338,782	38,138	_____	1,376,920
	<b>\$3,156,891</b>	<b>\$134,120</b>	<b>\$_____</b>	<b>\$3,290,911</b>

The 1996 additions to the fixed assets account group have been included in capital expenditures and division expenses in the accompanying statement of revenues, expenses and changes in fund balance for the year ended December 31, 1996 as cost.

The building which the Fund occupies and uses to conduct its operations is owned by the City of New Orleans. Although the Fund does not pay rent to the City, the Fund has made additions and improvements to the building during its term of occupancy.

These additions and improvements are not included in the general fixed assets account group since the Fund does not own the building. Such building additions and improvements funded from operations of the Fund over its term of occupancy aggregate approximately \$2,008,878. Building additions and improvements made for the year ended December 31, 1996, amounted to \$33,000 and are included in the accompanying financial statements of the Fund.

*(Continued)*

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1998**

(Continued)

**A. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**9. Pension Plans (Continued)**

The total payroll of the Fund for 1998 amounted to \$7,810,399. The Fund's contributions to the retirement systems and the total covered payrolls by each retirement system are as follows:

	LSORS	LCRRF	SPRFSL	ERSCNO	TOTAL
Total covered payroll	\$178,309	\$4,387,478	\$483,278	\$1,851,508	\$7,340,573
Employer contribution	\$ 21,765	\$ 154,363	\$ 24,397	\$ 362,231	\$ 562,756
Aggregate pension cost	\$ 42,370	\$ 656,187	\$ 58,282	\$ 152,441	\$ 1,309,280

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and stop rated benefits, estimated to be payable in the future as a result of employee service to date.

Most recent historical trend information showing each plan's progress in accumulating sufficient assets to pay benefits when due is presented in each plan's annual financial report.

	LSORS	LCRRF	SPRFSL	ERSCNO
	(in thousands)			
Net assets	\$ 4,646,840	\$ 112,217	\$ 999,293	\$ 231,783
Pension benefit obligation	6,234,683	1,731,287	476,422	626,348
Unfunded pension benefit obligation	\$2,213,562	\$ 1,619,070	\$ 477,129	\$ 394,565

**10. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

(Continued)

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1998**

*(Continued)*

**A. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**9. Pension Plans (Continued)**

Annual retirement benefits under the plans are generally stipulated as a percentage of a participant's defined annual compensation for each year of service. In certain instances that resulting amount may be increased by a fixed amount. In most cases annual retirement benefits may not exceed 100% of the participant's defined annual compensation.

Under the terms of the various plans, employees contribute a specified percentage of their gross earnings and the Fund also contributes a specified percentage.

These plans in which the employees of the Fund participate and the specified contribution percentages are as follows:

	Employee	Employer
Louisiana State Employees Retirement System (LSERS)	11.50%	12.40%
Louisiana Clerk's Retirement and Relief Fund (LCRRF)	8.10%	11.00%
Sheriff's Pension and Relief Fund State of Louisiana (SPRPSL)	8.70%	6.00%
Employee's Retirement System of the City of New Orleans (ERSCNO)	4.00%	13.50%

The amounts of the most recently actuarially determined employer contribution as a percentage of covered compensation for each plan amounted to:

LSERS	12.50%
LCRRF	10.00%
SPRPSL	6.00%
ERSCNO	13.50%

Benefits granted by the retirement systems are guaranteed by the State of Louisiana or the City of New Orleans, as applicable. The Fund does not guarantee the benefits granted by the retirement systems.

*(Continued)*

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1996**

(Continued)

**A. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**8. Division Expenses**

It is the Fund's policy to limit expenditures by each division of the Court for additional operating expenses that are not paid directly by the general fund. Such expenditures may be made at the discretion of each presiding divisional judge in accordance with specific guidelines established by the Fund as to the purposes for which these expenditures may be used and only for such expenditures supported by proper documentation.

The specific guidelines established by the Fund permit use of such amounts for expenditures, directly associated or incidental to legal or judicial matters and functions, of the following nature:

Travel, lodging, meals, conference fees, professional fees, dues, publications, purchase or leasing of equipment (exclusive of vehicles), maintenance of equipment and furnishings, remodeling of offices and hiring of additional employees.

Currently, such expenditures are limited to \$1,250 per month which may accumulate up to a maximum of \$30,000 per division, if not used.

Such expenditures are included as division expenses in the operating expenses of the accompanying financial statements of the Fund and amounted to \$196,675 for the year ended December 31, 1996. The portion of these allowances which were unused at year-end and included in the general fund balance amounted to \$109,513 at December 31, 1996.

**9. Pension Plans**

The Fund does not maintain a separate pension plan for its employees. However, its employees are eligible to participate in various multiple-employer (non-sharing), defined benefit plans provided by the state or city governments, and substantially all of the Fund's employees are covered by one of the available plans.

Generally, eligibility to participate in one of the plans commences with employment and in some instances, is subject to certain age and earning requirements.

Waiving of full benefits is subject to various years of required service, generally ranging from 13 to 30 years, and, in some instances, may require attainment of a minimum age.

(Continued)

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1996**

(Continued)

**A. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**3. Property, Plant and Equipment (Continued)**

All property, plant and equipment are valued at historical cost or estimated historical cost if actual historical cost is not available.

**4. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses 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 focus applied.

The Fund uses the modified accrual basis of accounting. Revenues is recognized when it becomes measurable and available as net current assets. Expenses are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**5. Budgets and Budgetary Accounting**

A budget was not adopted for the year ended December 31, 1996 since management is of the opinion that the Fund is not required to do so. Accordingly, no statement of revenues, expenditures and changes in fund balance - budget and actual is included in the financial statements presented herein.

**6. Cash and Investments**

At year-end the carrying amount of the Fund's deposits in bank accounts (collected bank balances) was \$1,681,658. Of these amounts, \$100,000 was covered by federal depository insurance and the remainder collateralized by a pledge of securities owned by the depository bank, but held in safekeeping by other financial institutions.

**7. Accumulated Compensated Absence**

It is the Fund's policy to permit employees to accumulate a limited amount of earned but unused leave. The unused leave may be carried forward from year to year, but is not payable upon separation from service. The accrued accumulated leave which had been earned but unused by employees of the Fund at year-end has been included in the long term liability account group in the accompanying financial statements as of December 31, 1996.

(Continued)

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1996**

(Continued)

**A. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**1. Fund Accounting**

The accounts of the Fund are organized on the basis of the general fund or account groups.

The operations of the general fund are comprised of the general fund's assets, liabilities, fund equity, revenues and expenditures or expenses, as related to the fiscal operations of the Civil District Court, the First City Court, the Second City Court, the Office of Registrar of Conveyances and the Office of Recorder of Mortgages.

Salaries of the judges of the Civil District Court which are paid directly by the Supreme Court of Louisiana are not included in the financial statements presented herein, since such salaries are earned by the respective judges for serving in their capacities as state judges and not for compensation in their roles as management of the Fund.

Additionally, the Fund has no authority in the determination of these salary amounts or the duties of these individuals in their capacities as state judges. For the same reasons, certain expenses incurred by these judges and paid directly by the Supreme Court of Louisiana are likewise excluded from these financial statements. The general fund is used to account for all financial resources of the Fund.

The general fund assets account group and the long-term liability account group are not "funds". They are concerned only with the measurement of financial position and are not involved with measurement of results of operations.

**2. Property, Plant and Equipment**

The accounting and reporting treatment applied to property, plant and equipment associated with the general fund is determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement basis. This means that only current assets and current liabilities are generally included on their balance sheets.

Their reported fund balances (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during the period. Therefore, acquisitions of capital assets are expensed in the period purchased.

Property, plant and equipment used in governmental fund type operations are accounted for in the General Fund Assets Account Group, rather than in the general fund. No depreciation has been provided on such property, plant and equipment.

(Continued)

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 1988**

**A. SUMMARY OF ACCOUNTING POLICIES**

The Judicial Expense Fund of the Civil District Court for the parish of Orleans (Fund) is designated by LSA-R.S. 13:1712 as the managing entity for fiscal operations of the Civil District Court for the parish of Orleans, the First and the Second City Courts of the city of New Orleans, and the offices of the Register of Conveyances and the Recorder of Mortgages for the parish of Orleans.

The judges of the Civil District Court for the parish of Orleans and the judges of the First and the Second City Courts of the city of New Orleans, sitting en banc, as set forth in LSA-R.S. 13:1712, have sole management responsibility and oversight for the Fund. This responsibility and oversight includes control over all revenues deposited into the Fund by the aforementioned courts and offices, all disbursements made by the Fund, the setting of all fees charged by the courts and offices comprising the Fund and the determination of expenses related to the operations of such courts and offices.

The accounting policies of the Fund conform to generally accepted accounting principles as applicable to governmental agencies. The following is a summary of the more significant accounting policies:

**1. The Financial Reporting Entity**

Governmental Accounting Standards Board Statement No. 14, The Financial Reporting Entity (GASB 14) establishes standards for defining and reporting on the financial entity. GASB 14 indicates the focal point for identifying the financial reporting entity is the primary government, which is considered to be any state government or general purpose local government or a special-purpose government that meets all of the following criteria: a) has a separately elected governing body; b) is legally separate, and c) is financially independent of other state and local governments.

As discussed previously, state statute establishes the Fund as a separate, legal entity with a governing body which is separate and independent of any other governmental "reporting entity", as defined by GASB 14. In addition, the Fund is financially independent of other governments (although the Fund conducts its business from a building provided by the City of New Orleans, as discussed in Note B), this support is considered incidental in relation to the Fund's total revenues and expenditures and in view of the additions and improvements made to this building by the Fund from its operating revenues over the term of its occupancy and which total in excess of \$1,034,000.

Accordingly, management has concluded that the Fund is the financial reporting entity within the meaning of the provisions of GASB 14.



**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
GENERAL FUND  
YEAR ENDING DECEMBER 31, 1995**

	Civil District Court	First City Court	Second City Court	Mortgage Office	Conveyance Office	Total General Fund
<b>REVENUES:</b>						
Fees	\$5,686,130	\$1,879,712	\$ 141,548	\$2,075,490	\$1,854,448	\$11,637,328
Interest	402,711	8,949	534	1,893	3,802	416,811
Other income	180	-	-	-	-	180
	<u>6,089,021</u>	<u>1,888,661</u>	<u>142,082</u>	<u>2,077,383</u>	<u>1,858,250</u>	<u>11,696,397</u>
<b>EXPENSES:</b>						
<b>DIRECT EXPENSES:</b>						
<b>Salaries and fees:</b>						
Salaries	4,549,194	1,342,409	127,860	1,094,376	787,368	7,901,107
Court photographer fees	21,399	-	-	-	-	21,399
	<u>4,570,593</u>	<u>1,342,409</u>	<u>127,860</u>	<u>1,094,376</u>	<u>787,368</u>	<u>7,926,505</u>
<b>Other expenses:</b>						
Accounting and auditing	3,788	3,475	148	2,329	1,318	14,958
Employee benefits	825,158	204,264	51,898	279,820	283,813	1,345,053
Office supplies	124,680	21,874	3,271	18,883	5,732	208,350
Books, printing and copies	140,987	27,812	1,108	28,884	51,349	250,030
Postage	43,647	2,308	670	4,580	-	51,205
Furniture, equipment rental and maintenance	217,621	23,308	2,655	41,888	10,318	305,582
Insurance	118,789	199,773	1,218	4,980	8,844	323,504
Telephone	88,231	13,248	608	11,781	6,882	120,750
Professional services	37,360	3,600	150	19,708	1,378	62,136
Jury's pay and transportation	78,782	32	-	-	-	78,814
	<u>1,728,762</u>	<u>380,018</u>	<u>66,611</u>	<u>493,761</u>	<u>385,440</u>	<u>2,654,592</u>
<b>TOTAL DIRECT EXPENSES</b>	<b>6,299,355</b>	<b>1,722,427</b>	<b>194,471</b>	<b>1,517,137</b>	<b>1,080,812</b>	<b>10,790,222</b>
<b>INDIRECT EXPENSES:</b>						
Accounting and control salaries	136,938	79,669	6,627	66,508	37,481	437,177
Security expense	38,488	11,478	756	18,805	6,027	87,600
Capital expenditures	79,127	11,222	12,319	28,821	6,916	138,405
Division expense	162,891	31,489	14,797	12,972	6,949	229,098
Building renovations & improvements	38,128	-	2,424	450	-	41,002
	<u>318,792</u>	<u>124,878</u>	<u>36,923</u>	<u>116,716</u>	<u>45,353</u>	<u>642,762</u>
<b>TOTAL INDIRECT EXPENSES</b>	<b>318,792</b>	<b>124,878</b>	<b>36,923</b>	<b>116,716</b>	<b>45,353</b>	<b>642,762</b>
<b>TOTAL EXPENSES</b>	<b>6,618,147</b>	<b>1,847,305</b>	<b>231,394</b>	<b>1,633,853</b>	<b>1,126,165</b>	<b>11,437,612</b>
<b>EXCESS(SURPLUS) OF REVENUE</b>	<b>\$ 470,874</b>	<b>\$ 41,356</b>	<b>\$ 208,611</b>	<b>\$ 444,230</b>	<b>\$ 732,088</b>	<b>1,865,169</b>
Fund balance beginning of year						1,245,623
Fund balance end of year						<b>\$ 1,810,792</b>

See accompanying notes to financial statements.

**JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS**

**CONTINUED BALANCE SHEET**

**DECEMBER 31, 1998**

	Governmental Fund Type	Account Group		Totals
		General Fund Assets	Long-term Liability	
				(Miscellaneous Debit)
<b>ASSETS</b>				
Cash	\$1,379,887	\$	\$	\$ 1,379,887
Accrued interest receivable	379,183			379,183
Other receivables	33,724			33,724
Property, plant and equipment		3,598,111		3,598,111
Amount to be provided for long-term liability			238,851	238,851
<b>TOTAL ASSETS</b>	<b>\$1,392,714</b>	<b>\$3,598,111</b>	<b>\$ 238,851</b>	<b>\$ 5,429,676</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 333,230	\$	\$	\$ 333,230
Accrued accumulated compensated absences			182,829	182,829
Long-term liability			35,822	35,822
<b>TOTAL LIABILITIES</b>	<b>333,230</b>		<b>318,651</b>	<b>712,061</b>
<b>Fund equity:</b>				
Fund balance	1,859,584			1,859,584
Investment in general fund assets		3,598,111		3,598,111
<b>TOTAL FUND EQUITY</b>	<b>1,859,584</b>	<b>3,598,111</b>		<b>4,657,695</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,392,714</b>	<b>\$3,598,111</b>	<b>\$ 238,851</b>	<b>\$ 5,429,676</b>

See accompanying notes to financial statements.



**Bais, Frelborn, Sagers & Co., L.L.P.**  
Certified Public Accountants and Consultants

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MEMBER  
American Institute of CPAs  
Society of Louisiana CPAs  
Fiscal Compliance Branch (Division)  
of the AICPA Division for CPAs Intern.  
Accounting Group International  
Chartered as Principal Cities Member No. 1

**INTERIM AUDITOR'S REPORT**

The Honorable Judges of the  
Civil District Court, First City Court  
and Second City Court  
Parish of Orleans, Louisiana  
New Orleans, Louisiana

We have audited the general purpose financial statements of the Judicial Expense Fund of the Civil District Court for the Parish of Orleans as of December 31, 1996, and for the year then ended. 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 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 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 general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Judicial Expense Fund of the Civil District Court for the Parish of Orleans as of December 31, 1996, and the results of its operations and its changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

*Bais, Frelborn, Sagers & Co., L.L.P.*  
Certified Public Accountants  
May 14, 1997

JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT FOR  
THE PARISH OF ORLEANS

GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1998

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STATE OF LOUISIANA  
JUDICIAL EXPENSE FUND  
OF THE CIVIL DISTRICT COURT  
FOR THE PARISH OF ORLEANS

REPORT ON AUDIT OF FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1982

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 APR 20 1983