

**FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA**

**GOVERNMENTAL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 1997  
WITH COMPARABLE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996**

	General Fund	Special Revenue Funds	Totals	
			(Memorandum Only) June 30, 1997	June 30, 1996
<b>REVENUES</b>				
Court fees	\$ 198,480	\$ 589,439	\$ 797,940	\$ 734,154
Court revenues	56,800		56,800	
Interest income	13,140	15,233	30,416	45,477
Other income	38	46	82	
<b>Total revenues</b>	<b>\$ 268,468</b>	<b>\$ 614,718</b>	<b>\$ 883,686</b>	<b>\$ 779,631</b>
<b>EXPENDITURES</b>				
Current				
General governmental				
Special expenditures	\$ 114,964	\$ 16,918	\$ 138,982	\$ 33,348
City Court	5,800		5,800	
Court reporter	6,119		6,119	11,495
Insurance	4,300	23,188	27,488	24,727
Interest income	1,457		1,457	1,817
Miscellaneous	979	945	1,913	3,948
Office supplies	6,174	14,127	20,301	21,429
Payroll taxes	1,782	3,808	5,590	8,710
Professional fees	17,453	47,188	64,620	37,388
Programming - computer	340	470	780	628
Reference materials and dues	1,741	4,480	6,149	5,887
Rent	30,021	11,230	41,252	18,988
Repairs, maintenance and warranty	39,189	6,530	45,839	30,933
Retirement	30,011	30,000	60,011	14,761
Salaries	76,635	216,848	293,483	277,699
Seminars, meetings, travel and training	12,832	8,743	21,575	5,388
Telephone	1,198	540	1,740	2,453
Utilities		4,324	4,324	4,298
<b>Total expenditures</b>	<b>\$ 211,020</b>	<b>\$ 298,908</b>	<b>\$ 518,838</b>	<b>\$ 371,544</b>
<b>(DEFICIT) EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 57,448</b>	<b>\$ 315,810</b>	<b>\$ 373,402</b>	<b>\$ 408,087</b>
<b>OTHER FINANCING SOURCES (USES)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 57,448</b>	<b>\$ 315,810</b>	<b>\$ 373,402</b>	<b>\$ 408,087</b>
<b>FUND BALANCE - BEGINNING</b>	<b>340,482</b>	<b>785,936</b>	<b>1,126,418</b>	<b>799,749</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 397,930</b>	<b>\$ 1,101,746</b>	<b>\$ 1,504,342</b>	<b>\$ 1,207,836</b>

The accompanying notes are an integral part of this statement.

**FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA**

**ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET, JUNE 30, 1997**

	Governmental Funds		Fiduciary Funds	Account Groups	Totals	
	General Fund	Special Revenue Fund			Assets	Liabilities and Fund Equity
<b>ASSETS</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$ 310,383	\$ 752,877	\$ 147	\$	\$ 1,063,407	\$ 1,061,724
Accounts receivable		4,776			4,776	1,728
Due from other governmental units	25,493				25,493	25,178
Equipment and furnishings				376,407	376,407	242,143
Prepaid expenses and deposits		888			888	334
<b>Total assets</b>	<b>\$ 335,876</b>	<b>\$ 757,653</b>	<b>\$ 147</b>	<b>\$ 376,407</b>	<b>\$ 1,471,589</b>	<b>\$ 1,331,077</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts and other payable due to State of Louisiana	\$ 7,807	\$ 4,108	\$	\$	\$ 11,915	\$ 6,994
Accounts due to other governmental units	46				46	44
Due to other governmental units	22,276	1,400			\$ 23,676	\$ 23,676
Accounts due others (State file)			147		147	15
Compensated absences (State file)	1,700	4,828			6,528	57,817
<b>Total liabilities</b>	<b>\$ 31,829</b>	<b>\$ 10,336</b>	<b>\$ 147</b>	<b>\$</b>	<b>\$ 38,450</b>	<b>\$ 88,546</b>
<b>Fund Equity:</b>						
Investment in general fund assets	\$	\$	\$	\$ 376,407	\$ 376,407	\$ 367,643
Fund balances:						
Unassigned	272,451	645,827			918,278	914,178
Unliquidated obligation	70,980	156,799			227,779	227,779
<b>Total fund equity</b>	<b>\$ 272,451</b>	<b>\$ 802,626</b>	<b>\$</b>	<b>\$ 376,407</b>	<b>\$ 1,471,589</b>	<b>\$ 1,371,077</b>
<b>Total, liabilities and fund equity</b>	<b>\$ 335,876</b>	<b>\$ 857,653</b>	<b>\$ 147</b>	<b>\$ 376,407</b>	<b>\$ 1,471,589</b>	<b>\$ 1,369,177</b>

We acknowledge this to be a correct part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
(Combined Statements - Overview)

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**INDEPENDENT AUDITORS' REPORT**

The Honorable D. Milton Moses, III., Chief Judge  
Fourth Judicial District Court  
Judicial Expense Fund  
Monroe, Louisiana

We have audited the accompanying component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, a component unit of the Ouachita Parish Policy Jury, and supplementary information of the Fourth Judicial District Court, Judicial Expense Fund, as of and for the year ended June 30, 1997, as listed in the table of contents. These component unit financial statements are the responsibility of the Fourth Judicial District Court, Judicial Expense Fund's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we 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 component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 1997. Also, in our opinion, the combining, individual funds and account group component unit financial statements referred to above present fairly the financial position of the individual funds and account group of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 1997, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

*Frijer, Minchew, Robinson, Gardner & Langston, CPAs*

September 24, 1997

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 1997  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

CONTENTS

	Statement	Page
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS		i
COMPONENT UNIT FINANCIAL STATEMENTS:		
Combined Balance Sheet - All Fund Types and General Fixed Asset Account	A	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance	B	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual; General and Special Revenue Funds	C	4
Notes to Financial Statements		5
SUPPLEMENTARY INFORMATION		
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS		
General Fund:		
Comparative balance sheets		16
Statements of revenues, expenditures and changes in fund balance - budget (GAAP basis) and actual		17
Special Revenue Funds:		
Comparative balance sheets		18
Combining schedule of revenues, expenditures and changes in fund balance		19
Combining schedule of revenues, expenditures and changes in fund balance - budget (GAAP basis) and actual - by fund		20
Refundary Fund (Agency Fund):		
Combining balance sheets		21
Schedule of changes in deposits due others		22
General Fixed Assets Account Group:		
Comparative statements of general fixed assets		23
Statement of changes in general fixed assets		24
Schedule of Budgets		25
INTERNAL CONTROL LETTER		26
COMPLIANCE LETTER		28

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FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
JUNE 30, 1997  
AND  
AUDITORS' REPORT

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 Cluson Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: NOV 12 1997

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We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

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.

Our consideration of the internal structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following reportable condition that we believe to be a material weakness.

The absence of appropriate segregation of duties consistent with control objectives in the area of cash receipts and purchases represent a material weakness and reportable condition in the design of the internal control structure. Consequently, the possibility exists that unintentional errors or irregularities could exist and not be promptly detected.

The court administrator has indicated that due to the size of operations and limited number of employees, corrections are not practical at this time.

#### GENERAL

This report is intended solely for the use of management and the Louisiana Legislative Auditor's office and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

We acknowledge with appreciation the courtesies extended us during the examination.

*Froyer, Morinow, Robinson, Anderson & Longton, CPAs*

September 24, 1997

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN AN AUDIT OF COMPONENT  
UNIT FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

To Honorable D. Milton Moore, II., Chief Judge  
Fourth Judicial District Court  
Judicial Expense Fund  
Monroe, Louisiana

We have audited the component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, for the year ended June 30, 1997, and have issued our report thereon dated September 24, 1997.

INTERNAL CONTROL STRUCTURE

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States, Louisiana Municipal Audit and Accounting Code, Audits of State and Local Governmental Units, Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, where applicable, Public Law 90-502, the Single Audit act of 1984, and OMB Circular A-129 or A-110. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, for the year ended June 30, 1997, 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 component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

The management of the Fourth Judicial District Court, Judicial Expense 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.



FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
SCHEDULE OF JUDGES  
For The Year Ended June 30, 1997

Chief Judge D. Milton Moore, III

Judge Michael S. Ingors

Judge Robert W. Kestelia

Judge Charles E. Joiner

Judge Benjamin Jones

Judge Carl Van Sharp

Judge Larry Lolley

Judge Alvin Sharp

Judge Marcus Clark

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 Year Ended June 30, 1997

	<u>Office Assets</u>	<u>Courtroom Assets</u>	<u>Security Assets</u>	<u>Total</u>
General Fixed Assets - Beginning of Year	\$ 246,470	\$ 13,521	\$ 4,550	\$ 264,541
Additions:				
General fund	\$ 99,063	\$ 12,329	\$ 0	\$ 111,392
Special revenue funds	19,190	0	0	19,190
Total additions	\$ 118,253	\$ 12,329	\$ 0	\$ 130,582
Total Balances and Additions	\$ 364,723	\$ 25,852	\$ 4,550	\$ 395,125
Deductions:				
General fund	\$ (22,898)	\$ 0	\$ 0	\$ (22,898)
Special revenue funds	0	0	0	0
Total deductions	\$ (22,898)	\$ 0	\$ 0	\$ (22,898)
General Fixed Assets - End of Year	\$ 341,825	\$ 25,852	\$ 4,550	\$ 372,227

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS  
Years Ended June 30, 1997 and 1996

	<u>1997</u>	<u>1996</u> (Non-recurring Only)
<b>GENERAL FIXED ASSETS - at cost</b>		
Office assets		
- answering machines	\$ 7,438	\$ 289
- carpet, curtains and blinds	4,066	1,328
- computers and software	220,767	147,438
- copiers and shredders	7,561	7,161
- dictation machines	1,888	1,888
- electric heaters and other	1,941	910
- furniture	46,176	37,506
- telephone facsimile machines	16,129	12,584
- telephones	33,443	34,089
- typewriters	584	584
	<u>\$ 341,823</u>	<u>\$ 246,479</u>
Total office assets		
Courtroom assets		
- juror tapes	\$ 5,227	\$ 5,227
- mobile carts, chairs, and carpet	3,473	3,473
- televisions, VCRs, recording equipment, and amplifiers	21,558	8,821
	<u>\$ 30,258</u>	<u>\$ 17,521</u>
Total courtroom assets		
Security equipment	\$ 4,530	\$ 4,530
Total security equipment	<u>\$ 4,530</u>	<u>\$ 4,530</u>
Total general fixed assets	<u>\$ 376,611</u>	<u>\$ 268,540</u>
<b>INVESTMENT IN GENERAL FIXED ASSETS</b>		
Property acquired from - general fund	\$ 280,879	\$ 186,096
Property acquired from - special revenue funds	95,742	82,442
Total investment in general fixed assets	<u>\$ 376,621</u>	<u>\$ 268,538</u>

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of And For The Year Ended June 30, 1997

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operation.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA  
 AGENCY FUNDS

SUPPLEMENTAL INFORMATION SCHEDULES  
 SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS  
 For The Year Ended June 30, 1993  
 With Comparable Annual Amounts For Year Ended June 30, 1992

	Department of Health and Human Resources Fund	Misdeemeanor Probation Fines Fund	Indigent Defender Board Fund	Misdeemeanor Probation Restitution Fund	Total	1992 Total Comparison Only
<b>DEPOSIT BALANCES AT BEGINNING OF YEAR</b>	\$ 0	\$ 0	\$ 0	\$ 25	\$ 25	0
<b>ADDITIONS</b>						
Child support payments collected for Department of Health and Human Resources	\$ 4,888,833	\$ 0	\$ 0	\$ 0	\$ 4,888,833	\$ 4,374,372
Fines collected for Fourth District Indigent Defender Board fees collected for Fourth District		6,839			6,839	19,247
Restitution payments collected for court ordered distribution			3,173		3,173	6,714
				28,828	28,828	12,789
<b>Total additions</b>	<b>\$ 4,888,833</b>	<b>\$ 6,839</b>	<b>\$ 3,173</b>	<b>\$ 28,828</b>	<b>\$ 4,921,888</b>	<b>\$ 4,394,999</b>
<b>Total</b>	<b>\$ 4,888,833</b>	<b>\$ 6,839</b>	<b>\$ 3,173</b>	<b>\$ 28,828</b>	<b>\$ 4,921,883</b>	<b>\$ 4,394,999</b>
<b>REDUCTIONS</b>						
Disbursements to Department of Health and Human Resources	\$ 4,888,833	\$ 0	\$ 0	\$ 0	\$ 4,888,833	\$ 4,374,372
Disbursements to Charlotte Parish Sheriff's Office		5,666			5,666	18,424
Disbursements to Morehouse Parish Sheriff's Office		1,193			1,193	923
Disbursements to Indigent Defender Board			7,183		7,183	6,796
Disbursements of Restitutions to Court Ordered Recipients				28,881	28,881	17,688
<b>Total reductions</b>	<b>\$ 4,888,833</b>	<b>\$ 6,859</b>	<b>\$ 7,183</b>	<b>\$ 28,881</b>	<b>\$ 4,921,766</b>	<b>\$ 4,394,999</b>
<b>DEPOSIT BALANCES AT END OF YEAR</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 10</b>	<b>\$ 127</b>	<b>\$ 147</b>	<b>23</b>

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA  
 AGENCY FUNDS

SUPPLEMENTAL INFORMATION SCHEDULES  
 COMBINING BALANCE SHEET  
 JUNE 30, 1997

	Department of Health and Human Resources Fund	Medicare Prohibition Fine Fund	Indigent Defender Board Fund	Medicare Prohibition Restitution Fund	Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 0 \$	0 \$	10 \$	137 \$	147
<b>Total Assets</b>	<b>\$ 0 \$</b>	<b>0 \$</b>	<b>10 \$</b>	<b>137 \$</b>	<b>147</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Deposits due others	\$ 0 \$	0 \$	10 \$	137 \$	147
<b>Total Liabilities</b>	<b>\$ 0 \$</b>	<b>0 \$</b>	<b>10 \$</b>	<b>137 \$</b>	<b>147</b>
<b>Fund Equity - fund balances:</b>					
Unreserved - undesignated	\$ 0 \$	0 \$	0 \$	0 \$	0
<b>Total Fund Equity</b>	<b>\$ 0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0 \$</b>	<b>0</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 0 \$</b>	<b>0 \$</b>	<b>10 \$</b>	<b>137 \$</b>	<b>147</b>

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
*As of and For the Year Ended June 30, 1997*

FIDUCIARY FUNDS  
(AGENCY FUNDS)

To account for assets held by the Fourth Judicial District Court, Judicial Expense Fund on behalf of others as their agent.





FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

For The Year Ended June 30, 1997  
With Comparable Year Actual Amounts  
For The Year Ended June 30, 1996

	1997			1996 Total (Monro- e Parish Only)
	Court Support Fund	Misc- ellaneous Production Fund	Total	
<b>REVENUES</b>				
Court fees	\$ 173,187	\$ 286,332	\$ 459,459	\$ 518,864
Interest income	28,147	7,126	35,273	31,545
Other income	0	0	0	0
<b>Total revenues</b>	<b>\$ 201,334</b>	<b>\$ 293,458</b>	<b>\$ 494,792</b>	<b>\$ 550,409</b>
<b>EXPENDITURES</b>				
Current				
General government				
Asset depreciation	\$ 11,139	\$ 5,739	\$ 16,818	\$ 15,816
Insurance	9,328	13,960	23,188	23,818
Miscellaneous	867	78	945	785
Office supplies	7,716	6,411	14,127	14,218
Payroll taxes	4,087	1,521	5,608	5,796
Professional fees	20,481	26,687	47,168	49,687
Programming - computer	420	0	420	268
Reference materials and fees	2,285	2,139	4,427	364
Rent	18,687	15,625	34,312	31,174
Repairs, maintenance, and warranty	5,375	1,225	6,600	5,434
Retirement	12,230	7,775	20,005	17,887
Salaries	189,531	186,935	376,466	369,813
Telephone	547	0	547	1,826
Travel	6,745	498	7,243	1,123
Utilities	8,328	8,328	16,656	4,498
<b>Total expenditures</b>	<b>\$ 218,784</b>	<b>\$ 185,624</b>	<b>\$ 404,408</b>	<b>\$ 411,399</b>
<b>EXPENDITURES (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 148,014</b>	<b>\$ 87,834</b>	<b>\$ 235,848</b>	<b>\$ 70,010</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 148,014</b>	<b>\$ 87,834</b>	<b>\$ 235,848</b>	<b>\$ 70,010</b>
<b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>	<b>579,724</b>	<b>184,264</b>	<b>763,988</b>	<b>698,828</b>
<b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>	<b>\$ 727,738</b>	<b>\$ 272,098</b>	<b>\$ 999,836</b>	<b>\$ 768,838</b>

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULE  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEETS

June 30, 1991

With Comparable Year Actual Amounts for June 30, 1990

	1991			1990
	Child Support Fund	Miscellaneous Probation Fund	Total	Total (Miscellaneous Only)
<b>ASSETS</b>				
<i>Assets:</i>				
Cash and cash equivalents	\$ 669,809	\$ 343,808	\$ 913,617	\$ 738,564
Accounts Receivable - Fees	4,114		4,114	3,558
Prepaid expenses and deposits	819	68	887	503
Total assets	\$ 674,742	\$ 343,877	\$ 918,619	\$ 742,625
<b>LIABILITIES</b>				
<i>Liabilities:</i>				
Accounts and other payables	\$ 4,093	\$ 3,052	\$ 7,145	\$ 3,771
Due to other governmental units	978	5,454	6,432	9,776
Compensated absences	2,526	3,583	6,109	6,173
Total liabilities	\$ 7,597	\$ 12,089	\$ 19,686	\$ 19,720
<b>Fund Equity:</b>				
<i>Fund balances:</i>				
Unassigned	\$ 546,849	\$ 272,038	\$ 818,887	\$ 783,977
Designated	128,799		128,799	
<b>TOTAL FUND EQUITY</b>	\$ 675,648	\$ 272,038	\$ 947,686	\$ 783,977
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ 674,742	\$ 343,877	\$ 918,619	\$ 742,625

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1997

**SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

FOURTH JUDICIAL DISTRICT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
 STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 GENERAL FUND TYPE JUDICIAL EXPENSE FUND - MONTH CLASP BASIS AND ACTUAL  
 Year Ended June 30, 1997

With Comparable Actual Amounts For Year Ended June 30, 1996

	1997			1996
	Approved May, 1997) Budget	Actual	Variance - Favorable (Disadvantage)	(More - random Only)
<b>REVENUES</b>				
Court fees - Ouachita Parish	\$ 167,500	\$ 163,450	\$ (4,050)	\$ 178,000
- Morehouse Parish	35,500	35,033	(467)	38,110
Grant revenue	56,000	56,000		
Interest income	14,300	15,040	800	15,910
Other income	1,400	38	(1,362)	
<b>Total revenues</b>	<b>\$ 274,700</b>	<b>\$ 269,661</b>	<b>\$ (5,039)</b>	<b>\$ 288,020</b>
<b>EXPENDITURES</b>				
(Current)				
General government				
Assets expenditures	\$ 140,380	\$ 114,884	\$ 25,496	\$ 17,240
City court expense	5,000	5,000		
Court reporter costs	5,800	6,119	(219)	10,400
Insurance expense	4,515	4,503	12	1,800
Interest income	9,500	1,457	8,043	1,017
Miscellaneous	935	970	(35)	3,163
Office supplies	6,866	6,734	192	8,461
Payroll taxes	2,798	2,762	38	2,414
Professional fees	28,849	17,482	11,367	63,711
Programming computer		260	(260)	240
Reference materials and files	2,350	1,742	808	3,103
Rent - equipment	10,096	10,022	74	7,795
Repair, maintenance, and warranty	9,351	29,789	(19,858)	5,499
Retirement expense	10,811	10,811		8,488
Salaries	88,178	78,825	9,353	12,686
Seminars, meetings, travel and training	13,177	12,832	(345)	4,763
Telephone expense	1,807	1,158	649	577
<b>Total expenditures</b>	<b>\$ 316,582</b>	<b>\$ 311,138</b>	<b>\$ 5,444</b>	<b>\$ 160,147</b>
<b>DEFICIT/ EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ (41,882)</b>	<b>\$ (41,477)</b>	<b>\$ 405</b>	<b>\$ (68,991)</b>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	\$	\$	\$	\$
Operating transfers out				
<b>Total other financing sources (uses)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>DEFICIT/ EXCESS OF REVENUES AND OTHER FINANCING OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (41,882)</b>	<b>\$ (41,477)</b>	<b>\$ 405</b>	<b>\$ (68,991)</b>
<b>FUND BALANCE - BEGINNING</b>	<b>340,402</b>	<b>340,402</b>		<b>279,471</b>
<b>FUND BALANCE - ENDING</b>	<b>\$ 298,520</b>	<b>\$ 298,925</b>	<b>\$ 405</b>	<b>\$ 210,480</b>

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA  
 GENERAL FUND

SUPPLEMENTAL INFORMATION SCHEDULES  
 COMPARATIVE BALANCE SHEETS  
 June 30, 1997 and 1996

ASSETS

	1997	1996 (Monroe County Only)
Cash-in-bank	\$ 310,333	\$ 327,579
Due from other governmental units	<u>25,983</u>	<u>23,318</u>
Total assets	<u>\$ 336,316</u>	<u>\$ 350,897</u>

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accrued and other liabilities	\$ 1,897	\$ 2,273
Due to State of Louisiana Group Benefits Plan (insurance withheld)	46	44
Due to other governmental units (payroll taxes and overpaid court fees)	23,316	23,317
Compensated absences payable	<u>1,721</u>	<u>2,879</u>
Total liabilities	<u>\$ 27,380</u>	<u>\$ 30,013</u>

FUND BALANCE - UNRESERVED:

Undesignated	\$ 219,871	\$ 340,487
Designated	<u>79,655</u>	<u></u>
Total fund equity	<u>\$ 299,526</u>	<u>\$ 340,487</u>
Total liabilities and fund equity	<u>\$ 336,316</u>	<u>\$ 350,897</u>

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1991

GENERAL FUND  
JUDICIAL EXPENSE FUND

To account for resources traditionally associated with government which are not required to be accounted for in another fund.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1997

COMPONENT UNIT FINANCIAL STATEMENTS OF  
INDIVIDUAL FUND AND ACCOUNT GROUPS

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 13 GRANT PROGRAM (Cont'd)

The Fourth Judicial District Court, Judicial Expense Fund, has entered into another contract with the Office of Community Services, State of Louisiana under the "Families In Need of Services Program" (FINS) certified by Chief Judge for \$28,000. The contract was approved and funded for the period beginning January 1, 1997 until December 31, 1997.

The total expenditures of the Fourth Judicial District Court, Judicial Expense Fund related to these programs was \$11,880 for the fiscal year ended June 30, 1997.



FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 10 CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS**

A summary of changes in agency fund deposits due others follows:

Agency Funds:	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Child Support Fund				
Department of Health and Human Resources, Monroe, Louisiana	\$ 0	\$ 6,888,853	\$ 6,888,853	\$ 0
Misdemeanor Probation Fund				
Ouachita Parish Sheriff's Department, Monroe, Louisiana	0	6,859	6,859	0
Indigent Defender Board, Monroe, Louisiana	0	7,173	7,063	110
Restitution Recipients, Fourth District, State of Louisiana	25	29,083	28,891	137
	<u>\$ 25</u>	<u>\$ 6,921,968</u>	<u>\$ 6,921,766</u>	<u>\$ 147</u>

**NOTE 11 JOINT VENTURES**

The Fourth Judicial District Court, Child Support Fund and Misdemeanor Probation Fund, have entered into agreements with the Ouachita Parish Police Jury, the primary government reporting entity, to reimburse them for salaries, payroll taxes, workman's compensation, retirement expense, and group insurance related to employees. The Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund have also entered into agreements with the Ouachita Parish Police Jury to reimburse them for rents (see Note 10 - Commitments). As the Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund reimburse the other governmental units, the appropriate expense accounts are debited and reflected in the financial statements. The Ouachita Parish Clerk of Court's Office also bills the Child Support Fund one dollar per case filed by that office to reimburse it for costs directly related to the Child Support enforcement program included in these financial statements as a special revenue fund.

**NOTE 12 GRANT PROGRAM**

The Fourth Judicial District Court, Judicial Expense Fund, has entered into a contract with the Office of Community Services, State of Louisiana under the "Families In Need of Services Program" (FINSS) certified by Chief Judge James H. Boddie, Jr. on March 19, 1996. The contract was approved August 7, 1995 for the period beginning January 1, 1996 until December 31, 1995 for \$28,000. The Court agreed to furnish the administration and implementation of Families In Need of Services, Title VIII of the Louisiana Children's Code, within the Fourth Judicial District, State of Louisiana.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 9 COMMITMENTS

The Fourth Judicial District Court has operating leases as follows:

Special Revenue Funds

**Child Support Fund:** On March 30, 1994 the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancelable operating lease primarily for courtroom and office space. The lease may be canceled in the event of a lack of funding. They also entered into a cancelable operating lease for parking space adjacent to this courtroom. Rental expense under these operating lease agreements was \$15,600 and \$15,600 during fiscal years ending June 30, 1997 and 1996, respectively. The leases expire December 31, 1997.

**Misdemeanor Probation Fund:** During the year ended June 30, 1995, the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancelable operating lease for office space. The lease term is for twelve (12) months, commencing May 1, 1995 and ending April 30, 1997. An option to renew this lease and extend same for a one (1) year period after the termination of the primary term was not exercised as of June 30, 1997. From May 1, 1995 until June 30, 1997, the lease was on a month to month basis for the same office space. Rental expense under these operating lease agreements was \$10,500 and \$10,135 during fiscal years ending June 30, 1997 and 1996, respectively.

The minimum annual commitments under noncancelable operating leases are as follows:

Special Revenue Fund

Year Ending <u>June 30,</u>	Child Support Fund
1996	\$ 14,000
1999	_____
Total	\$ <u>14,000</u>

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 6 PENSION PLANS (Cont'd)**

**Other Plan Description.** The employees that are not members of LASERS are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost sharing), Public Employee Retirement System (PERS), controlled and administered by a separate board of trustees. This System is composed of two distinct plans, Plan A and Plan B with separate assets and benefit provisions. The System issues a publicly available financial report that includes financial statements and requests supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619 or by calling (504) 928-1341.

**Other Plan Funding Policy.** To this system plan members are required to contribute 9.5 percent of their annual covered salary and this court reimburses the primary government, the Ouachita Parish Police Jury for retirement contributions at actuarially determined rates made into the System. The current employee rate is 3.6 percent of annual covered payroll. The Court reimbursed \$8,565, \$8,387, and \$8,124 to the Ouachita Parish Police Jury for contributions to the System during the years ending June 30, 1997, 1996 and 1995, respectively, as its share of contributions, equal to the required contributions for each year.

**NOTE 7 DUE TO OTHER GOVERNMENTAL UNITS**

Accounts due to other governmental units consist of the following:

	June 30,	
	1997	1996
<b>General Fund</b>		
<b>Judicial Expense Fund</b>		
Ouachita Parish Police Jury - State of Louisiana	\$ 22,716	\$ 1,579
Merchouze Parish Police Jury - State of Louisiana		80
<b>Total General Fund</b>	\$ 22,716	\$ 2,379
<b>Special Revenue Funds</b>		
<b>Child Support Fund</b>		
Ouachita Parish Police Jury - State of Louisiana	\$ 371	\$ 2,816
<b>Miscellaneous Probation Fund</b>		
Ouachita Parish Police Jury - State of Louisiana	3,454	7,970
<b>Total Special Revenue Funds</b>	\$ 3,825	\$ 8,786

**NOTE 8 COMPENSATED ABSENCES**

At June 30, 1997, employees of the Fourth Judicial District Court have accumulated and vested \$1,360 of employee leave benefits, which was computed in accordance with GASB Codification Section 640. Of this amount, \$1,321 is recorded as an obligation of the General Fund and \$3,639 is recorded as an obligation of the Special Revenue Funds.

At June 30, 1996, employees of the Fourth Judicial District Court had accumulated and vested \$17,947 of employee leave benefits, which was computed in accordance with GASB Codification Section 640. Of this amount, \$5,870 is recorded as an obligation of the General Fund and \$6,172 is recorded as an obligation of the Special Revenue Funds.

JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 5: FIXED ASSETS

Property and equipment of all funds are stated at historical cost. Governmental fund fixed assets are recorded in the General Fixed Asset Account Group and are not depreciated.

Assets purchased under the PHS Grant Program (see Note 12) are currently being accounted for in the General Fixed Asset Account Group. However, under the provisions of the Grant contracts the assets are the property of the State of Louisiana. The State of Louisiana has instructed the Fourth Judicial District Court, Judicial Expense Fund to maintain control and ownership. The State of Louisiana, Office of Social Services retains reversioning rights in those assets. The total amount of assets purchased during the year ended June 30, 1997 was \$2,272.

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1997
Equipment and furnishings				
Office	\$ 246,470	\$ 118,255	\$ (22,888)	\$ 341,837
Courtroom	17,428	12,729		30,157
Security	4,530			4,530
	<u>\$ 268,428</u>	<u>\$ 130,984</u>	<u>\$ (22,888)</u>	<u>\$ 376,524</u>

NOTE 6: PENSION PLANS

**Plan Description.** Many employees of the Court are members of the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The LASERS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. Benefits granted by the LASERS are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana State Employees' Retirement, Post Office Box 44213, Baker Rouge, Louisiana 70804-4213, or by calling: (504) 922-0600.

**Funding Policy.** Plan members of the Court are required by state statute to contribute 7.5 percent of their annual covered salary and the Court (employer) is required to contribute an actuarially determined rate. The current employer rate is 12.0 percent of annual covered payroll. The contribution requirements of plan members and the Court are established and may be amended by state statute. As provided by state statute, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's employer contributions to the LASERS for the years ending June 30, 1997, 1998, and 1999, were \$19,261, \$11,467, and \$13,983, respectively, equal to the required contributions for each year.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 2 EXPENDITURES - ACTUAL AND BUDGET (Cont'd)**

The Unfavorable variances for the current period were due to the uncertainties involved with budgeting. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

**NOTE 3 CASH AND CASH EQUIVALENTS**

At June 30, 1997, the Fourth Judicial District Court had cash and cash equivalents (bank balances) totaling \$1,265,297 as follows:

Interest-bearing demand deposits	\$	338,719
Money market accounts		58,558
Time deposits		<u>868,020</u>
<b>Total</b>	<b>\$</b>	<b><u>1,265,297</u></b>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At June 30, 1997, the Fourth Judicial District Court had \$1,265,143 in deposits (collected bank balances). These deposits are insured from risk by \$885,000 of federal deposit insurance and \$1,142,175 of pledged securities held by the bank's agent in the name of the bank. (GASB Category 3)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 18:1219 imposes a statutory requirement on the custodial bank to advertise and sell the securities within 18 days of being notified by the Fourth Judicial District Court that the fiscal agent has failed to pay deposited funds upon demand.

The Fourth Judicial District Court was in non-compliance with the Louisiana Revised Statute by \$17,199 in uncollateralized deposits as of July 1, 1996. Subsequently, additional collateral was pledged and the Court, as of June 30, 1997, is currently in compliance with the statute.

**NOTE 4 DUE FROM OTHER GOVERNMENTAL UNITS**

Amounts due from other governmental units consisted of the following:

		June 30,	
		<u>1997</u>	<u>1996</u>
General Fund			
Judicial Expense Fund			
Court fees - Ouachita Parish, State of Louisiana	\$	9,775	10,279
Court fees - Morehouse Parish, State of Louisiana		2,589	2,643
Travel expense reimbursement - Justice Department, State of Louisiana		13,819	6,577
Families In Need of Services Grant Program - Office of Community Services, State of Louisiana (See Note 10)			<u>3,894</u>
<b>Totals</b>		<b><u>\$ 25,983</u></b>	<b><u>\$ 23,393</u></b>

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**INTERFUND TRANSACTIONS:** Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

**TOTAL COLUMNS ON COMBINED STATEMENTS:** Total columns on the combined statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Intentional eliminations have not been made in the aggregation of this data.

**COMPARATIVE DATA:** Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fourth Judicial District Court's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**NOTE 2 - EXPENDITURES - ACTUAL AND BUDGET**

The Child Support Fund and the Misdeemeanor Probation Fund had exceeded their total actual expenses over total budgeted expenses for the year ended June 30, 1990 by \$8,246, and \$5,079, respectively. Expenses that exceeded budgeted amounts by over 5% (five percent) within the government funds, were as follows:

	Budgeted	Actual	Favorable (Unfavorable) Variance
<b>General Fund (Judicial Expense Fund)</b>			
Assets expenditures	\$ 181,247	\$ 114,063	\$ 27,242
Professional fees	20,269	17,812	3,057
Reference materials and dues	2,530	1,743	887
Repairs, maintenance, and warranty	9,551	20,209	(10,658)
Salaries	80,778	38,853	4,175
Seminars, meetings, travel and training	13,171	22,832	(9,661)
<b>Special Revenue Funds</b>			
<b>(Child Support and Misdeemeanor Probation Funds)</b>			
Insurance	\$ 22,032	\$ 25,188	\$ (3,156)
Miscellaneous	414	942	(528)
Reference materials and dues	326	4,407	(4,081)
Repairs, maintenance and warranty	5,951	6,630	(679)
Seminars, meetings, travel and training	5,875	8,731	(1,056)
Telephone	600	547	53

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

**BUDGETS AND BUDGETARY ACCOUNTING:** The Fourth Judicial District Court follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Court Administrator prepares a proposed budget for the General Fund and each Special Revenue Fund and submits same to the Chief Judge, prior to the beginning of each fiscal year.
2. The Chief Judge, Fourth Judicial District Court, signs written approval of the budgets.
3. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated appear on the approval of the Chief Judge.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets for the General Fund (Judicial Expense Fund), and Special Revenue Funds (Child Support Fund and Misdemeanor Probation Fund), are adopted on a basis consistent with generally accepted accounting principles (GAAP).

**BUDGET VARIANCE:** The significant variation of actual expenses in the areas of asset expenditures, payroll related expenses, office supplies, computer programming, and repairs were primarily due to the uncertainties of budgeting a new fund (Misdemeanor Probation Fund) without historical data concerning its operation and funding source. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

**CASH AND CASH EQUIVALENTS:** Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**INTERFUND RECEIVABLES/PAYABLES:** Short-term interfund loans are classified as interfund receivables/payables.

**PREPAID ITEMS:** Advance payments for rent are expensed as the period lapses. The balance in prepaid expense represents advance rent payments due to expire during the subsequent month.

**COMPENSATED ABSENCES:** The Fourth Judicial District Court accrues compensated absence expense based on unused vacation available to employees as of the last day of the fiscal year. Effective January 1, 1993, unused vacation will be accumulated, therefore all of the accrued compensated absence is recognized as a current year expenditure in the governmental funds. Accumulated sick leave is non-compensable, therefore, no provision has been made for unused sick leave.

**FUND EQUITY:** Designated fund balances represent tentative plans for future use of financial resources.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Expendable Funds - (Cont'd)

Agency Funds

Misdemeanor Probation - Indigent Defender Board Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Indigent Defender Board are remitted daily to the Indigent Defender Board, Fourth District Court.

Misdemeanor Probation - Fines Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Ouachita Parish Sheriff's Office are remitted daily to the Ouachita Parish Sheriff's Office.

Misdemeanor Probation - Restitution Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of third parties regarding court ordered restitution are remitted daily to various recipients designated by court record.

Account Group

General Fixed Asset Account Group

The accounting and recording treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Asset Account Group and are recorded as expenditures in the governmental fund type when purchased. The Fourth Judicial District Court has elected to capitalize office furniture and equipment, courtroom equipment and security equipment. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

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

**BASIS OF ACCOUNTING:** The Fourth Judicial District Court utilizes the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred (except that principal and interest on general long-term debt is recognized when due). Purchase of various operating supplies are regarded as expenditures at the time purchased.



FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

**FUND ACCOUNTING:** The accounts of the Fourth Judicial District Court, Judicial Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity, if applicable. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account groups in the financial statements are as follows:

**Governmental Funds**

**General Fund (Judicial Expense Fund)**

The General Fund is the general operating fund of the Fourth Judicial District Court. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are Special Revenue Funds of Fourth Judicial District Court:

**Child Support Fund -** The purpose of this fund is to provide an expedited process for the establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process.

**Misdemeanor Probation Fund -** The purpose of this fund is to administer supervised probation for misdemeanor charges. Revenues are to be expended to administer the proceedings related to the enforcement and monitoring misdemeanor probation.

**Educational Funds**

**Agency Funds**

The Agency Funds are accounts with assets held by the Fourth Judicial District Court on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**Child Support - Department of Health and Human Resources Fund.** The purpose of this fund is to provide an expedited process for the establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Receipts less a fee, determined by law, are remitted daily to the Department of Health and Human Resources, State of Louisiana.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Fourth Judicial District Court, General Fund (Judicial Expense Fund), was created under the Act No. 32 of 1984, effective on the 60th day after final adjournment of the 1984 legislative session of the State of Louisiana. The effective date of funding was set on November 1, 1984.

The purpose of the fund is to provide sufficient funding to expedite efficient operation of the court. In general, the fund is established and may be used for any purpose or purposes connected with, incidental to or related to the proper administration of the court.

The Fourth Judicial District Court, Special Revenue Fund (Child Support), authority was created under the Act No. 517 of 1984, effective within one year after final adjournment of the 1986 legislative session of the State of Louisiana. In accordance with Louisiana Revised Statutes, 14:48:238.5 the Fourth Judicial District Court implemented this process beginning November 1, 1988.

The purpose of the fund is to provide an expedited process for establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Resources are to be expended to administer the proceedings related to the expedited process.

The Fourth Judicial District Court, Special Revenue Fund (Misdemeanor Probation), authority was created under the Louisiana Code of Criminal Procedure Article 935.1C. The Fourth Judicial District Court issued an order signed on June February 26, 1993 implementing this process.

The purpose of the fund is to provide misdemeanor probation services by collecting monthly fees for establishment and enforcement of the probationary period. Resources are to be expended to administer the proceedings related to the probation process.

The accounting and reporting policies of the Fourth Judicial Court, Judicial Expense Fund conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Municipal Audit and Accounting Guide, the industry audit guide, *Audits of State and Local Governmental Units: Standards for Audits of Governmental Organizations, Programs, Activities, and Functions*, and/or, where applicable, Public Law 98-502, the Single Audit Act of 1984, and OMB Circular A-128 or A-130 (colleges and universities, hospitals, and non-profit organizations).

The following is a summary of certain significant accounting policies:

**FINANCIAL REPORTING ENTITY:** This report includes the General Fund (Judicial Expense Fund), Special Revenue Funds (Child Support Fund and Misdemeanor Probation Fund), Agency Funds, and Account Group (General Fund Asset), which are controlled by the Fourth Judicial District Court Clerk (Jury and Judges) but determined to be a component unit of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Ouachita Parish Police Jury would present this component unit in a distinct presentation format if it were included in their financial statements. The funds and account group are administered by the Court Administrator.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

Statement C

GOVERNMENTAL FUNDS  
 GENERAL AND SPECIAL REVENUE FUNDS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 1987

	GENERAL FUND			SPECIAL REVENUE FUND			1986 Balance Forward
	1987 Budget	1987 Actual	Variance (Favorable/Unfavorable)	1986 Budget	1986 Actual	Variance (Favorable/Unfavorable)	
<b>REVENUES</b>							
Court fees	\$500,000	\$198,081	\$ -3,177	\$218,790	\$68,532	\$299,458	\$ 13,091
Court revenue	56,000	56,000					
Interest income	14,000	21,343	813	15,932	34,347	52,203	886
Other income	1,000	38	(1,352)	96	96	81	(91)
<b>Total revenues</b>	<b>\$571,000</b>	<b>\$285,462</b>	<b>\$ -3,666</b>	<b>\$233,718</b>	<b>\$64,008</b>	<b>\$654,738</b>	<b>\$ 141,989</b>
<b>EXPENDITURES</b>							
Current							
General government							
Asset expenditures	\$141,300	\$114,054	\$ 27,246	\$ 17,565	\$ 16,918	\$ 16,918	\$ 1,976
City court expense	5,000	5,000					
Court reporter	5,500	6,119	(219)	18,893			
Insurance	6,215	6,000	215	1,969	21,022	23,988	(1,966)
Interest income	1,220	1,457	83	1,077			
Miscellaneous	975	970	(49)	3,163	414	945	(252)
Office supplies	6,544	6,774	(19)	8,481	14,681	14,117	554
Payroll basis	2,700	2,762	(28)	3,414	3,615	2,800	(143)
Professional fees	20,244	15,403	3,407	12,711	47,125	47,158	(44)
Programming - computer		540	540	540		450	(400)
Reference materials and discs	2,500	1,741	759	1,970	374	4,007	(4,007)
Rent	14,086	10,023	14	7,795	12,725	12,150	1,499
Repairs, maintenance and warranty	4,511	28,289	(28,000)	3,499	5,816	6,650	(699)
Retirement	10,011	10,011		8,498	19,744	20,000	(201)
Salaries	86,738	76,822	4,225	72,688	209,147	218,448	(2,507)
Seminars, meetings, travel and training	12,177	21,021	(9,850)	4,262	5,693	6,740	(3,099)
Telephone	1,207	1,298	9	323	680	541	53
Utilities					4,200	4,324	126
Total expenditures	<b>\$206,962</b>	<b>\$231,120</b>	<b>\$ 5,832</b>	<b>\$160,142</b>	<b>\$185,599</b>	<b>\$199,868</b>	<b>\$103,200</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$364,038</b>	<b>\$54,342</b>	<b>\$ -9,498</b>	<b>\$73,576</b>	<b>\$218,409</b>	<b>\$454,870</b>	<b>\$378,789</b>
<b>OTHER FINANCING SOURCES</b>							
Operating transfers in	\$	\$	\$	\$	\$	\$	\$
Operating transfers out							
Total other financing sources (used)	\$	\$	\$	\$	\$	\$	\$
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$364,038</b>	<b>\$54,342</b>	<b>\$ -9,498</b>	<b>\$73,576</b>	<b>\$218,409</b>	<b>\$454,870</b>	<b>\$378,789</b>
<b>FUND BALANCE - BEGINNING</b>	<b>340,402</b>	<b>340,402</b>		<b>270,421</b>	<b>263,818</b>	<b>263,818</b>	<b>49,878</b>
<b>FUND BALANCE - ENDING</b>	<b>\$708,476</b>	<b>\$708,026</b>	<b>\$ -450</b>	<b>\$344,000</b>	<b>\$482,217</b>	<b>\$718,748</b>	<b>\$708,667</b>

The accompanying notes are an integral part of this statement.

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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

To Honorable D. Milton Moore, III, Chief Judge  
Fourth Judicial District Court  
Judicial Expense Fund  
Monroe, Louisiana

We have audited the component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 24, 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 financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Fourth Judicial District Court, Judicial Expense Fund, is the responsibility of Fourth Judicial District Court, Judicial Expense Fund's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Fourth Judicial District Court, Judicial Expense Fund's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit 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. However, this report is a matter of public record and its distribution is not limited.

*Frazer, Minchew, Robinson, Gardner & Langston, CPAs*

September 24, 1997