

Governmental Fund Types

General

1996 1995

	1996	1995
Capital outlay:		
Furniture and fixtures.....	-	854
Office equipment.....	-	589
Total capital outlay.....	-	1,443
Total expenditures.....	41,834	38,139
EXCESS OF REVENUES OVER EXPENDITURES.....	30,869	17,766
Fund balance - beginning of year.....	30,167	12,401
Fund balance - end of year.....	\$ 60,169	\$ 30,167

See accompanying notes

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BAYON BOUQUE, LOUISIANA

DECEMBER 31, 1995

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

Honorable Judges of the  
East Baton Rouge Parish Juvenile Court

We have audited the general purpose financial statements of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund; a component unit of the City of Baton Rouge, Parish of East Baton Rouge; as of and for the year ended December 31, 1996, and have issued our report thereon dated March 11, 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 component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund is the responsibility of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund's compliance with certain provisions of applicable laws, regulations, contracts, and grants. 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 of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund; the City of Baton Rouge, Parish of East Baton Rouge; and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

*L.A. Champagne & Co. L.L.P.*  
March 11, 1997

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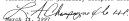
## INDEPENDENT AUDITOR'S REPORT

Honorable Judges of the  
East Baton Rouge Parish Juvenile Court.

We have audited the accompanying general purpose financial statements of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, as of and for the year ended December 31, 1998 as listed in the table of contents. These general purpose financial statements are the responsibility of the Judicial Expense 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. 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 East Baton Rouge Parish Juvenile Court - Judicial Expense Fund as of December 31, 1998, and the results of its operations and the changes in fund balances for the year then ended, in conformity with generally accepted accounting principles.

  
March 11, 1999

**EAST BATON ROUGE PARISH JUVENILE COURT  
JUDICIAL EXPENSE FUND  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
ALL GOVERNMENTAL FUND TYPES**

For the year ended December 31, 1994  
With comparative totals for the year ended December 31, 1993

	Governmental Fund Types	
	General	
	1994	1993
<b>REVENUES</b>		
Intergovernmental:		
Wells collected by Clerk of Court.....	\$ 11,350	\$ 10,947
Cents collected by East Baton Rouge Parish Juvenile Court.....	68,809	31,433
Interest income.....	889	288
Miscellaneous unrestricted revenues.....	-	300
Total revenues.....	79,826	42,867
<b>EXPENDITURES</b>		
Current:		
Computer supplies.....	129	17
Travel.....	12,168	4,867
Office supplies and expenses.....	593	1,453
Telephones and communication.....	3,742	1,924
Personal services and related benefits.....	5,657	2,846
Fees and subscriptions.....	150	543
Postage, freight and express.....	34	211
Books and publications.....	1,452	766
Legal advertising.....	-	73
Professional services.....	5,324	2,094
Training and conferences.....	18,143	-
Special programs.....	1,752	-
TOTAL CURRENT.....	41,924	13,604

Continued...

**EAST BATON ROUGE PARISH JUVENILE COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES -  
 BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES  
 For the year ended December 31, 1998**

	Governmental Fund Types		
	General 1998		
	Budget	Actual	Variance Favorable (Disfavor- able)
<b>REVENUES</b>			
Intergovernmental:			
Fees collected by Clerk of Court.....	\$ 11,000	\$ 11,984	\$ 984
Costs collected by East Baton Rouge Parish Juvenile Court.....	60,000	60,989	9,989
Interest income.....	600	650	50
Total revenues.....	71,600	73,623	2,023
<b>EXPENDITURES</b>			
Current:			
Computer supplies.....	400	330	70
Travel, meetings and conferences.....	12,000	12,300	(300)
Office supplies & expenses.....	1,850	200	1,650
Telephone & communication.....	3,400	3,740	(340)
Personal services & related benefits.....	0,350	3,897	3,547
Printing and copying.....	400	-	400
Dues and subscriptions.....	700	320	380
Postage, freight & express.....	100	50	50
Books and publications.....	0,800	1,450	650
Legal advertising.....	300	-	300
Professional services.....	3,000	5,324	(2,324)
Training and continuing education.....	11,500	10,340	1,160
Transcript preparation fees.....	1,000	-	1,000
Special programs.....	0,500	1,750	1,250
Total current expenses.....	46,700	41,924	4,776

Continued...

**A- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Fund accounting (Continued)*

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn is divided into separate "fund types."

Governmental funds are used to account for general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the Judicial Expense Fund not accounted for in some other fund.

*Basis of accounting*

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of these funds presents increases and decreases in net current assets.

The modified accrual basis of accounting is used by the Judicial Expense Fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The revenues susceptible to accrual are filing fees and court costs collected by other agencies and remitted to the Judicial Expense Fund in the following month.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

*Budgets and budgetary accounting*

The Judicial Expense Fund follows these procedures in establishing the budgetary data reflected in the financial statements with regard to the general fund:

- (1) In accordance with the Municipal Budget Act of the state of Louisiana, an operating budget is prepared for the general fund at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- (2) The budget is available for public inspection at least fifteen days prior to the beginning of the fiscal year.
- (3) The budget is adopted after consideration of public comment, if any, and authorized for implementation on the first day of the fiscal year.



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

Honorable Judges of the  
East Baton Rouge Parish Juvenile Court.

We have audited the general purpose financial statements of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund; a component unit of the City of Baton Rouge, Parish of East Baton Rouge; as of and for the year ended December 31, 1994, and have issued our report thereon dated March 14, 1995.

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.

The management of the East Baton Rouge Parish Juvenile 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 the general purpose 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 East Baton Rouge Parish Juvenile Court - Judicial Expense Fund for the year ended December 31, 1994, 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

Continued . . .

**C: FIXED ASSETS**

A summary of changes to fixed assets for the year ended December 31, 1996 is as follows:

	Computer Equipment	Furniture and Fixtures	Total
Balance, beginning of year.....	\$ 1,818	\$ 8,328	\$ 10,146
Additions:	-	-	-
Deletions:	-	-	-
Balance, end of year.....	\$ 1,818	\$ 8,328	\$ 10,146

**D: CONCENTRATIONS OF CREDIT RISK**

Intergovernmental receivables represent amounts due from other Boss Parish Katoja Parish governmental agencies.

**E: EXPENDITURES OF THE JUDICIAL EXPENSE FUND PAID BY THE CITY-PARISH**

Certain operating expenditures of the juvenile court and the Judicial Expense Fund are paid by the City-Parish and are not included in the accompanying financial statements. The City-Parish has a calendar year end, and its expenditures for the operation of the Judicial Expense Fund for the year ended December 31, 1996 are summarized as follows:

Contractual services.....	\$ 1,323
Supplies.....	348
	-----
	\$ 1,671

**EAST BATON ROUGE PARISH JUVENILE COURT  
 JUDICIAL EXPENSE FUND  
 COMBINED BALANCE SHEET -  
 ALL FUND TYPES AND ACCOUNT GROUPS**

December 31, 1996

(With comparative totals for December 31, 1995)

	Governmental		Totals	
	Fund Types	Account Group	(Memorandum only)	
	General	Fixed Assets	1996	1995
<b>ASSETS</b>				
Cash.....	\$ 72,016	\$ -	\$ 72,016	\$ 29,963
Receivables:				
Intergovernmental:				
East Baton Rouge Parish				
Clerk of Court.....	190	-	190	284
Other.....	400	-	400	-
Fixed assets.....	-	10,143	10,143	10,143
Total assets.....	\$ 72,406	\$ 10,143	\$ 82,549	\$ 40,310
<b>LIABILITIES AND FUND EQUITY</b>				
Accounts payable.....	\$ 7,297	\$ -	\$ 7,297	\$ -
Total liabilities.....	7,297	-	7,297	-
Fund equity:				
Investment in general fixed				
assets.....	-	10,143	10,143	10,143
Fund balances:				
Unreserved - undesignated..	66,109	-	66,109	30,167
Total fund equity.....	66,109	10,143	76,252	40,310
Total liabilities and				
fund equity.....	\$ 73,466	\$ 10,143	\$ 83,609	\$ 40,310

See accompanying notes

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Budgets and budgetary accounting (Continued)**

- (a) The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- (b) The budget may be revised during the year as estimates regarding revenues and expenditures change.
- (c) Appropriations lapse at the end of each fiscal year.

**Accruals**

Accruals represent commitments related to unperformed contracts for goods and services. Accrual accounting under which purchase orders, contracts, and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation is not utilized by the Judicial Expense Fund. Accruals at year end, even if utilized, would not be considered expenditures in the financial statements presented on the GAAP basis.

**Fixed assets**

General fixed assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures in the governmental funds, and the related assets are reported in the general fixed asset account group. All fixed assets are valued at historical cost and no depreciation is charged against them. Fixed assets reported herein include only those assets purchased by the Judicial Expense Fund, and do not reflect assets of the court obtained from other sources.

**Memorandum only - total columns**

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund 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 Judicial Expense Fund's financial position and operations.

**B: CASE**

The Judicial Expense Fund's cash balances at December 31, 1990 were held in a depository account in a local financial institution and were fully insured by the Federal Deposit Insurance Corporation. This level of security is classified under GRSB 3 as level of risk category 3 which includes insured deposits.

**A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

2. Organizations for which the primary government does not appoint a voting majority but are fiscally dependent on the primary government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The judicial expense fund is part of the operations of the juvenile court system which is fiscally dependent on the City-Parish for office space and courtrooms. The substance of the relationship between the juvenile court system and the City-Parish is that the City-Parish has approval authority over its operating and capital budget. Additionally, the nature and significance of the relationship between the juvenile court and the City-Parish is such that exclusion from the City-Parish's financial statements would render the financial statements incomplete or misleading. Because of these factors, the judicial expense fund was determined to be a component unit of the City of Baton Rouge, Parish of East Baton Rouge, the financial reporting entity. The accompanying financial statements present information only on the judicial expense fund maintained by the East Baton Rouge Parish Juvenile Court and do not present any other information on the juvenile court, or the City-Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**Basis of presentation**

The general purpose financial statements of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Fund's accounting principles are described below.

**Fund accounting**

To ensure observance of limitations and restrictions placed on the use of resources available to the Judicial Expense Fund, the accounts are maintained in accordance with the principles of fund accounting.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**EAST BATON ROUGE PARISH JUVENILE COURT  
JUDICIAL EXPENSE FUND  
NOTES TO FINANCIAL STATEMENTS**

December 31, 1999

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General Information**

The East Baton Rouge Parish Juvenile Court - Judicial Expense Fund was established by a legislative act effective July 2, 1981. The act provides for the collection of fees in the form of court costs and fines, and provides for court reporters and such secretarial, clerical, research, administrative or other personnel as are deemed necessary to expedite the business and functions of the court. The Fund may also be used to pay for establishing and maintaining a law library, equipment, supplies and any other costs or expenses related to the proper administration of the court, except for the payment of judges' salaries.

**Financial reporting entity**

As the governing authority of the consolidated government, for reporting purposes, the City of Baton Rouge, Parish of East Baton Rouge (City-Parish) is the financial reporting entity for the consolidated government. The financial reporting entity consists of (a) a primary government (City-Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14, The Reporting Entity, established criteria for determining which component units should be considered part of the City of Baton Rouge, Parish of East Baton Rouge for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the primary government to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions 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 judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties, so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

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 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.

Our consideration of the internal control 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 do not believe that the reportable condition described above is a material weakness.

This report is intended for the information of management of the East Baton Rouge Parish Juvenile Court - Judicial Expense Fund; the City of East Baton Rouge, Parish of East Baton Rouge; and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

  
L. A. Champagne, CPA  
March 11, 1987

Governmental Fund Types

General uses

	Budget	Actual	Variance- Favorable (Unfavor- able)
Capital outlays:			
Office equipment.....	3,880	-	3,880
Total capital outlay.....	3,880	-	3,880
Total expenditures.....	48,788	41,804	7,984
SECTION OF REVENUES OVER EXPENDITURES.....	21,908	36,803	14,895
Fund balance - beginning of year.....	38,167	38,167	-
Fund balance - end of year.....	\$ 60,075	\$ 74,970	\$ 14,895

See accompanying notes