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THE SECOND JUDICIAL DISTRICT COURT  
PARISHES OF BIENVILLE, CLAIRBORNE AND JACKSON, LOUISIANA  
GENERAL PURCHASE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED  
JUNE 30, 1997  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, 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.

Reference Date - OCT 04 1997

REC'D BY 12-25326  
LEGISLATIVE AUDITOR  
Baton Rouge, Louisiana

**KENNETH D. FOLDEN & CO.**  
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**THE SECOND JUDICIAL DISTRICT COURT  
PARISHES OF BERTRAND, CLAIRBORNE AND JACKSON, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
As of and for the Year Ended June 30, 1997**

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**INDEPENDENT AUDITORS' REPORT**

To the Honorable Robert V. Taylor, Chief Judge  
Second Judicial District Court  
Parishes of Bienville, Calcasieu and Jackson, Louisiana

We have audited the accompanying general purpose financial statements of the Second Judicial District Court of Louisiana, as of and for the year ended June 30, 1997. These general purpose financial statements are the responsibility of management of the Second Judicial District Court of Louisiana. 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 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 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 above present fairly, in all material respects, the financial position of the Second Judicial District Court of Louisiana as of June 30, 1997, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Governmental Auditing Standards, we have also issued our report dated September 1, 1997, on our consideration of the Second Judicial District Court of Louisiana's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Second Judicial District Court of Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

  
Kenneth D. Falden & Co.  
Certified Public Accountants

September 1, 1997

**THE SECOND JUDICIAL DISTRICT COURT**  
**Parishes of Iberville, Calhoun and Jackson, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**Combined Balance Sheet**  
**June 30, 1997**

Statement A

	Governmental Funds		Account Group	Total (Memorandum Only)
	General Fund	Special Revenue Funds	General Fund Assets	
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and cash equivalents	532,987	571,785		1,104,772
Receivables	13,078	7,855		20,933
Furniture and equipment			45,078	45,078
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u>546,065</u>	<u>579,640</u>	<u>45,078</u>	<u>1,170,783</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts payable	37,447			37,447
Withheld taxes payable	6,887	173		7,060
<b>TOTAL LIABILITIES</b>	<u>44,334</u>	<u>173</u>	<u>NONE</u>	<u>44,507</u>
<b>Fund Equity:</b>				
Investment in general fund assets			45,078	45,078
Fund balance - unreserved undesignated	501,731	75,392		577,123
<b>TOTAL FUND EQUITY</b>	<u>501,731</u>	<u>75,392</u>	<u>45,078</u>	<u>622,201</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>546,065</u>	<u>579,640</u>	<u>45,078</u>	<u>1,170,783</u>

The accompanying notes are an integral part of this statement.

**THE SECOND JUDICIAL DISTRICT COURT**  
**Parishes of Bienville, Calcasieu and Jackson, Louisiana**  
**GOVERNMENTAL FUNDS**

Statement 01

**Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the Year Ended June 30, 1997**

	General Fund	Special Revenue Funds	Totals (Major Funds Only)
<b>REVENUES:</b>			
Court fees		\$143,880	\$143,880
Child billing fees	52,676		52,676
Criminal billing fees	168,942	2,688	168,942
Interest earned	12,128		12,128
<b>Intergovernmental:</b>			
State grant		28,000	28,000
Resolving Issues rebate	7,346		7,346
Criminal court fund	56,942		56,942
Miscellaneous	2,495		2,495
<b>Total revenues</b>	<u>382,678</u>	<u>173,413</u>	<u>556,091</u>
<b>EXPENDITURES:</b>			
<b>Public safety:</b>			
Books and library	\$1,722		\$1,722
Conference and seminars	1,378		1,378
Contracted services, personal services and benefits	222,179	101,210	323,389
Data and subscriptions	1,284		1,284
Insurance	1,280		1,280
Legal and accounting	1,858		1,858
Miscellaneous		128	128
Office supplies	88,287	351	88,638
Repairs and maintenance	1,899		1,899
Travel	1,662	481	1,667
Utilities and telephone	80,126	484	80,610
Wear	288		288
Capital outlay	80,721		80,721
<b>Total expenditures</b>	<u>381,287</u>	<u>111,265</u>	<u>492,552</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>1,391</u>	<u>62,148</u>	<u>63,539</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	58,500		58,500
Operating transfers out		(58,500)	(58,500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>58,500</u>	<u>(58,500)</u>	<u>58,500</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER FINANCING      SOURCES OVER (Under) EXPENDITURES AND OTHER (Uses)</b>	<u>69,891</u>	<u>365</u>	<u>70,256</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>214,881</u>	<u>78,287</u>	<u>293,168</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$284,772</u>	<u>117,272</u>	<u>\$402,044</u>

The accompanying notes are an integral part of this statement.

Statement C

**THE SECOND JUDICIAL DISTRICT COURT**  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
**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, 1997

	GENERAL FUNDS			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Court fees						
Court filing fees						
Criminal fines/fees	10,000	10,075	75	500,000	510,000	10,000
Interest earned	1,000	11,000	10,000	1,000	1,000	0
Miscellaneous	200	1,400	1,200			
Intra-parish investment						
Criminal court fund	10,000	10,000	0			
Working interest vehicle	1,000	1,700	700			
State grant						
<b>Total revenues</b>	<u>21,200</u>	<u>34,175</u>	<u>12,975</u>	<u>501,000</u>	<u>521,000</u>	<u>20,000</u>
<b>EXPENDITURES</b>						
Contract						
Books and library	11,000	11,500	500			
Indemnification contracts	5,000	1,700	(3,300)			
Contractual services, professional fees and benefits	107,000	110,000	(3,000)	144,700	144,200	(500)
Rent and lease expense	1,000	1,000	0			
Insurance	1,000	1,000	0			
Legal and accounting	4,000	7,000	3,000			
Office expenses	100	100	0			
Office supplies	11,000	10,000	(1,000)	400	300	(100)
Repairs and maintenance	4,000	3,000	(1,000)	1,000	700	(300)
Travel	1,000	1,000	0			
Utilities and telephone	10,000	10,000	0	600	600	0
Fuel	1,000	200	(800)			
Capital assets	20,000	19,200	(800)	5,000	5,000	0
<b>Total expenditures</b>	<u>204,000</u>	<u>205,500</u>	<u>(1,500)</u>	<u>150,700</u>	<u>150,800</u>	<u>(100)</u>
<b>DECREASE IN FUND BALANCES DURING CURRENT YEAR</b>	<u>182,800</u>	<u>171,325</u>	<u>(11,475)</u>	<u>145,700</u>	<u>145,800</u>	<u>(100)</u>
<b>OTHER FINANCIAL INCREASES (DECREASES)</b>						
Operating transfers in		10,000	10,000			
Operating transfers out					(10,000)	(10,000)
<b>TOTAL OTHER FINANCIAL INCREASES (DECREASES)</b>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>(10,000)</u>	<u>(10,000)</u>
<b>NET CHANGE (DECREASE) OF FUND BALANCES AND FUND BALANCE (DEFICIT) AT END OF YEAR BY FUNDING SOURCE</b>						
State (General Fund)	10,000	10,000	0	7,000	600	(9,400)
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>101,200</u>	<u>134,000</u>	<u>32,800</u>	<u>70,300</u>	<u>70,200</u>	<u>(100)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>111,200</u>	<u>144,000</u>	<u>32,800</u>	<u>77,300</u>	<u>70,200</u>	<u>(7,100)</u>

The accompanying notes are an integral part of this statement.  
**THE SECOND JUDICIAL DISTRICT COURT**

Parishes of Bienville, Calcasieu and Jackson, Louisiana

Notes to the General Purpose Financial Statements  
As of and for the Year Ended June 30, 1997

**INTRODUCTION**

The Second Judicial District Court (District Court) of Louisiana is composed of the parishes of Bienville, Calcasieu and Jackson located in southeast Louisiana. The District Court includes three judges with one judge being designated as the chief judge. The District Court may collect fees on civil suits and criminal cases to aid in the administering of the district court of the offices of the individual judges. These fees can not be used for salaries to the judges. The judges are elected by the qualified electors of the judicial district for a term of six years.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the District Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting purposes.

**B. REPORTING ENTITY**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in conformance with GASB Statement No. 14, the Second Judicial District Court includes all funds, account groups, or centers, that are within the oversight responsibility of the District Court. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. Based on consideration of the foregoing criteria, the District Court is deemed to be a separate reporting entity. Certain units of local government over which the District Court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Court.

**C. FUND ACCOUNTING**

The District Court uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group 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 reportable financial resources.

Funds of the District Court are classified into one category, governmental. This category, in turn, is divided into separate fund types. The fund classification and a description of each existing fund type follow:

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**THE SECOND JUDICIAL DISTRICT COURT**  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Notes to the General Purpose Financial Statements (continued)

**C. FUND ACCOUNTING (Continued)**

**Governmental Funds**

Governmental funds account for all or most of the District Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or liquidation of general fixed assets, and the servicing of general long-term obligations. Governmental funds of the district court include:

1. **General Fund**—the general fund (Judicial Expense Fund) was established in compliance with Louisiana Revised Statute 18:906.49 and accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special revenue funds** account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of the fund present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Court fees, filing fees, and probation fees are collected by sheriff's departments, clerks of court, or the State of Louisiana and remitted to the District Court. Therefore, amounts remitted during the current period and amounts collected by these agencies during the current period and received within 60 days by the District Court are recognized as revenues.

Intergovernmental revenues are recorded when the District Court is entitled to the funds. Substantially all other revenues are recorded when received.

**Expenditures**

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

**Other Financing Sources (Funds)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (funds). These other financing sources (funds) are recognized at the time the underlying events occur. No other financing sources (funds) occurred for the year ended June 30, 1997.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**



**THE SECOND JUDICIAL DISTRICT COURT**  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Notes to the General Purpose Financial Statements (continued)

**E. BUDGET**

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annually, appropriated budgets are adopted for the general and special revenue funds. The District Court approves all budget changes or amendments. At year-end, all appropriations lapse. Budgeted amounts shown in the financial statements are as originally adopted.

**F. ENCUMBRANCES**

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is not utilized by the District Court.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the district may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Court may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At June 30, 1997, the District Court had no investments.

**H. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or inventories are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**I. COMPENSATED ABSENCES**

The employees of the District Court are entitled to certain compensated absences based on their length of employment. Employees are not allowed to accumulate or use vacation or sick leave. Compensated absences are recorded as expenditures when they are paid.

**J. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from governmental funds are reported in the general long term obligations account group. Expenditures for principal and interest payments for long-term obligations are reported in the governmental funds when due. The District Court has no long-term obligations at June 30, 1997.

**THE SECOND JUDICIAL DISTRICT COURT**  
 Parishes of Bienville, Calcasieu and Jackson, Louisiana  
 Notes to the General Purpose Financial Statements (continued)

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**K. TOTAL COLLIMBS ON COMBINED STATEMENTS**

Total columns on the combined statements - overview are captioned "Miscellaneous 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. Interfund eliminations have not been made in the aggregation of this data.

**2. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the District Court has cash and cash equivalents (bank balances), totaling \$464,386. All cash and cash equivalents consist of demand deposits or certificates of deposit.

Cash and cash equivalents are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. At June 30, 1997, the District Court has \$420,509 in deposits (collected bank balances). These deposits are maintained in seven financial institutions and are secured from risk by \$478,289 of federal deposit insurance and pledged securities.

**3. RECEIVABLES**

Accounts receivable at June 30, 1997 consist of the following:

	General	Special Revenue Funds	Total
Court fees		\$7,855	\$7,855
Civil filing fees	2,691		2,691
Criminal filing fees	6,197		6,197
Miscellaneous	4,982		4,982
<b>Total</b>	<u>\$13,470</u>	<u>\$7,855</u>	<u>\$21,325</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

The changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Deletions	Balance June 30, 1997
Office furniture and fixtures	\$43,691	\$18,731	\$8,347	<u>\$54,075</u>

**THE SECOND JUDICIAL DISTRICT COURT**  
*Parishes of Bienville, Calcasieu and Jackson, Louisiana*  
*Notes to the General Purpose Financial Statements (continued)*

**5. PENSION PLAN**

Judges of the District Court and their employees are members of the State Employees Retirement System of Louisiana. Salaries of the Judges and the employee's portion of the Judges' retirement contributions are paid by the State Supreme Court and are not included in the accompanying financial statements. Pension costs for the employees of the District Court are reported in the accompanying financial statements; however, because these costs are considered immaterial in relation to the accompanying financial statements, the disclosure requirements of Statement No. 5 of the Governmental Accounting Standards Board are not presented.

**6. EXPENDITURES OF THE JUDICIAL DISTRICT NOT INCLUDED  
IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain salary or administrative expenditures for the District Court paid out of the funds of the Bienville, Calcasieu or Jackson Parish Police Juries or directly by the State.

**7. LITIGATION**

There is no litigation pending against the Second Judicial District Court as June 30, 1997.

**THE SECOND JUDICIAL DISTRICT COURT**  
*Parishes of Bienville, Calcasieu and Jackson, Louisiana*  
**Supplemental Information Schedules**  
*As of and For the Year Ended June 30, 1997*

**PROBATION FUND**

The Code of Criminal Procedure Article 894 A (1) stated that the Department of Probation and Parole would not supervise probation in misdemeanor cases starting in 1988. Article 894 A (1) authorized the court to place the defendant on probation with a "probation officer" designated by the court upon such conditions as the court may fix. Additionally, Article 895 I (C) of the Code of Criminal Procedure provides for a monthly probation fee to be paid to the agency providing supervision. The Probation Fund was established as the designated "probation office". The Probation Fund accounts for the collection of the monthly probation fees and expenditures of maintaining the probation officers.

**IV-D COLLECTION FUND**

The IV-D Collection Fund accounts for the collection of a five percent fee assessed on child support payments as provided by Louisiana Revised Statute 46:246.5 and the expenditures related to the establishment, modification, and enforcement of support obligations.

**FAMILIES IN NEED OF SERVICES FUND**

The Families in Need of Services Fund accounts for the program designed to aid juveniles and/or their families in obtaining counseling or treatment. The funding is provided by a State grant.

THE SECOND JUDICIAL DISTRICT COURT  
Parishes of Iberville, Calcasieu and Jackson, Louisiana  
SPECIAL REVENUE FUNDS

Confining Balance Sheet  
June 30, 1997

	Parishes Fund	FV-D Collection Fund	Families In Need of Services Fund	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$3,991	\$17,210	\$59,094	\$70,295
Receivables		2,855		2,855
<b>TOTAL ASSETS</b>	<u>\$3,991</u>	<u>\$19,065</u>	<u>\$59,094</u>	<u>\$72,150</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Withheld taxes payable	171			171
<b>Total liabilities</b>	<u>171</u>	<u>0000</u>	<u>0000</u>	<u>171</u>
<b>Fund equity:</b>				
Fund balance - unreserved undesignated	3,720	20,065	\$0,094	23,879
<b>Total fund equity</b>	<u>3,720</u>	<u>20,065</u>	<u>\$0,094</u>	<u>23,879</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$3,991</u>	<u>\$19,065</u>	<u>\$59,094</u>	<u>\$72,150</u>

THE SECOND JUDICIAL DISTRICT COURT  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 1997

	Probation Fund	IV-D Collection Fund	Families in Need of Services Fund	Total
<b>REVENUES</b>				
Intergovernmental - state grant			129,000	129,000
Grant fee	42,734	109,257		151,991
Interest earned	47	738	1,345	2,130
<b>Total revenues</b>	<b>42,781</b>	<b>110,035</b>	<b>130,345</b>	<b>273,161</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
Contracted services, personal services and benefits	41,291	48,922	11,880	102,093
Miscellaneous	63	97		160
Office supplies	282	149		431
Travel	354	73	178	605
Utilities and telephone	384			384
<b>Total expenditures</b>	<b>42,374</b>	<b>49,261</b>	<b>12,058</b>	<b>103,693</b>
<b>EXCESS (deficiency) OF REVENUES OVER (Under) EXPENDITURES</b>	<b>105</b>	<b>60,774</b>	<b>8,287</b>	<b>69,166</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Opening transfers in				
Opening transfers out		(56,817)	(2,330)	(59,147)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>000</b>	<b>(56,817)</b>	<b>(2,330)</b>	<b>(59,147)</b>
<b>EXCESS (deficiency) OF REVENUES AND OTHER FINANCING SOURCES OVER (Under) EXPENDITURES AND OTHER USES</b>	<b>105</b>	<b>3,957</b>	<b>5,957</b>	<b>10,019</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>3,586</b>	<b>76,711</b>	<b>45,296</b>	<b>125,593</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>3,691</b>	<b>80,668</b>	<b>51,253</b>	<b>135,612</b>

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Robert Y. Butler, Chief Judge  
Second Judicial District Court  
Parishes of Bienville, Calcasieu and Jackson, Louisiana

We have audited the general purpose financial statements of the Second Judicial District Court of Louisiana, as of and for the year ended June 30, 1997, and have issued our report thereon dated September 3, 1997. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Second Judicial District Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that we required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Second Judicial District Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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



KENNETH D. FALDEN & CO.  
Certified Public Accountants

Jenner, Louisiana  
September 3, 1997