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**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHES, LOUISIANA  
FINANCIAL REPORT  
DECEMBER 31, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 13 1998

TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHES, LOUISIANA  
FINANCIAL REPORT  
DECEMBER 31, 1993

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## **GENERAL PURPOSE FINANCIAL STATEMENTS**

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 2148  
Natchitoches, Louisiana 71457  
Telephone: (504) 533-5898  
FAX: (504) 533-5848

A HILL, JACKSON, JR., INC.  
Firm

James J. Hines, CPA  
James L. Hines, CPA  
& Charles W. Hines, CPA  
1217 N. Main Street, Suite 200

**INDEPENDENT AUDITORS' REPORT**

**Tenth Judicial District Court Expense Fund**  
To: The Honorable Marty Dwyer, Judge  
Natchitoches, Louisiana 71457

We have audited the accompanying general purpose financial statements of the Tenth Judicial District Court Expense Fund, Natchitoches, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the management of the Tenth Judicial District Court Expense Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In accordance with Government Auditing Standards, we have also issued a report dated April 23, 1998, on our consideration of the Tenth Judicial District Court Expense Fund's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

The financial information for the year ended December 31, 1996, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated March 4, 1997, on the general purpose financial statements of the Tenth Judicial District Court Expense Fund.

**HINES, JACKSON & HINES**  
Natchitoches, Louisiana  
April 23, 1998

## **COMBINED STATEMENTS - OVERVIEW**

## EXHIBIT A

**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHES, LOUISIANA  
COMBINED BALANCE SHEETS  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1997 AND 1996**

	General		Total	
	General Fund	Fixed Assets	(Memorandum Only) 1997	1996
<b>ASSETS</b>				
Cash	\$ 143,841	\$ 0	\$ 143,841	\$ 143,833
Receivables				
Natchitoches Parish Clerk of Court	6,770	0	6,770	255
Natchitoches Parish Sheriff's Department	518	0	518	2,690
Interest	37	0	37	296
State Withholding Overpayment	917	0	917	876
Furniture & Equipment	0	13,290	13,290	13,293
<b>TOTAL ASSETS</b>	<b>\$ 152,083</b>	<b>\$ 13,290</b>	<b>\$ 165,373</b>	<b>\$ 166,413</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 492	\$ 0	\$ 492	\$ 304
Accrued liabilities	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>492</b>	<b>0</b>	<b>492</b>	<b>304</b>
<b>Fund Balance - Unreserved</b>				
Investment in general fixed assets	0	13,290	13,290	13,293
Undesignated	151,591	0	151,591	152,816
<b>TOTAL FUND EQUITY</b>	<b>151,591</b>	<b>13,290</b>	<b>164,881</b>	<b>166,109</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 152,083</b>	<b>\$ 13,290</b>	<b>\$ 165,373</b>	<b>\$ 166,413</b>

The notes to the financial statements are an integral part of this statement.

**JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHES, LOUISIANA  
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
YEARS ENDED DECEMBER 31, 1997 AND 1998**

	Total	
	General Fund	(Memorandum Only) 1997      1998
<b>Revenues</b>		
Fees	\$ 72,100	\$ 72,100
Interest Income	6,364	6,364
Miscellaneous	821	821
<b>TOTAL REVENUES</b>	<b>79,285</b>	<b>79,285</b>
<b>Expenditures</b>		
General Government		
Accounting	1,200	1,200
Continuing Education	50	50
Deals	10	10
Employee's Retirement	5,079	5,079
Equipment Rental	4,055	4,055
Maintenance & Repairs	125	125
Miscellaneous	36	36
Office	259	259
Salaries	68,243	68,243
Supplies	435	435
Telephone	173	173
Unemployment Tax	158	158
Payroll Taxes	573	573
Capital Outlay	0	0
<b>TOTAL EXPENDITURES</b>	<b>80,528</b>	<b>80,528</b>
Excess(Deficiency) of Revenues Over Expenditures	(1,243)	(1,243)
<b>FUND BALANCE, Beginning of year</b>	<b>152,818</b>	<b>152,818</b>
<b>FUND BALANCE, End of year</b>	<b>\$ 151,575</b>	<b>\$ 151,575</b>

The notes to the financial statements are an integral part of this statement.

**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHEE, LOUISIANA  
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
ALL GOVERNMENTAL FUND TYPES  
YEARS ENDED DECEMBER 31, 1997 AND 1998**

	<u>Budget</u>	<u>Actual</u>	<u>Variance (Fav./Disfavo.)</u>
<b>Revenues</b>			
Fees	\$ 72,000	\$ 72,100	\$ 100
Interest Income	4,000	4,304	304
Miscellaneous	<u>1,000</u>	<u>801</u>	<u>(1,929)</u>
<b>TOTAL REVENUES</b>	<b>79,000</b>	<b>79,205</b>	<b>205</b>
<b>Expenditures</b>			
General Government			
Accounting	1,200	1,200	0
Continuing Education	100	50	50
Dues	0	10	(10)
Employer's Retirement	5,000	5,079	(79)
Equipment Rental	4,000	4,023	(23)
Maintenance & Repairs	100	125	(25)
Miscellaneous	100	56	44
Office	250	359	(109)
Salaries	67,000	68,240	(1,243)
Supplies	400	435	(35)
Telephones	200	175	25
Unemployment Tax	150	155	(5)
Payroll Taxes	500	575	(75)
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>79,000</b>	<b>80,520</b>	<b>(1,320)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ <u>0</u></b>	<b>(1,325)</b>	<b>\$ <u>(1,325)</u></b>
<b>FUND BALANCE, Beginning of year</b>		<u>153,816</u>	
<b>FUND BALANCE, End of year</b>		<b>\$ <u>152,491</u></b>	

The notes to the financial statements are an integral part of this statement.

TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHEES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1997

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Tenth Judicial District Court Expense Fund was created by an act of the Legislature of Louisiana during their 1982 regular session. The Fund began operating in August, 1982. The judges of the Tenth Judicial District, who are elected officials, have control over the Fund and all disbursements made therefrom. The Tenth Judicial District encompasses five parishes of Natchitoches, Louisiana.

The accounting and reporting policies of the Tenth Judicial District Court Expense Fund conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Code and to Louisiana Revised Statutes 24:513 and 24:515, and to the industry-wide guide, Handbook of State and Local Governmental Accounting.

**A.      FINANCIAL REPORTING ENTITY**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining component units which should be considered part of a primary government 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 or to impose specific financial burdens on the primary government.
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.

**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2003**

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

**A. FINANCIAL REPORTING ENTITY (CONTINUED)**

The financial reporting entity consists of: a) the primary government; b) organizations for which the primary government is financially accountable, and; c) other organizations for which the nature and significance of their relationships with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

For financial reporting purposes, the Tenth Judicial District Court Expense Fund operates autonomously and independently from the State of Louisiana. The judges of the Tenth Judicial District, who have control over the Fund, are elected officials. The Fund has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Fund. Therefore, the Tenth Judicial District Court Expense Fund reports as an independent reporting entity.

**B. FUND ACCOUNTING**

The accounts of the Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund (the general fund) are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purposes of carrying on specific activities in accordance with laws, regulations, or other restrictions. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The fund is grouped, in the financial statements in this report, into one generic fund type as follows:

**Governmental Fund**

**General Fund** - It is the general operating fund of the Tenth Judicial District Court Expense Fund. It is used to account for all financial resources of the Tenth Judicial District Court Expense Fund.

**C. ACCOUNT GROUPS**

**General Fixed Assets Account Group** - This is not a fund but rather an account group that is used to account for general fund assets acquired for general purposes.

**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

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

**C. ACCOUNT GROUPS (CONTINUED)**

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on general fixed assets. All general fixed assets that were purchased are valued at historical cost. Any general fixed assets acquired through donation are valued at the estimated fair market value at the time of receipt.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become 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 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.

Those revenues susceptible to accrual include court fees and interest income.

**E. CASH AND CASH EQUIVALENTS**

Consistent with GASB 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting", the District defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

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

**E. CASH AND CASH EQUIVALENTS (CONTINUED)**

Cash equivalents - short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of change in value because of interest rates. Generally, only investments with original maturities of three months or less qualify under this definition.

**F. BUDGETS AND BUDGETARY ACCOUNTING**

The Court prepares a budget for its general fund on a basis consistent with generally accepted accounting principles. The procedures with respect to the budget are designed to meet the requirements of applicable Louisiana Revised Statutes. The Court amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. Formal budgetary accounting is employed as a management control.

**G. COMPENSATED ABSENCES**

Full-time employees of the Fund earn ten days vacation leave and ten days sick leave each year after completion of at least one year of employment. Leave cannot be accumulated from one calendar year to the next; therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

**H. RECEIVABLES**

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

**I. FUND EQUITY**

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
MACHITOCHEE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

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

**J.      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 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.

**K.      ESTIMATES**

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

**L.      ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Tenth Judicial District Court Expense Fund.

**M.      MEMORANDUM ONLY - TOTAL COLUMNS**

Total columns on the general purpose statements are captioned as "Memorandum Only" because the total columns do not represent consolidated financial information and are prepared only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in accordance 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.

**NOTE 2      CASH AND TIME DEPOSITS**

At December 31, 1997, the Court had cash and time deposits totaling \$143,841, as follows:

**TENTH JUDICIAL DISTRICT COURT EXPENSE FUND**  
**NATCHITOCHEE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

**NOTE 3 CASH AND TIME DEPOSITS (CONTINUED)**

Demand deposit accounts	\$ 20,963
Time deposits	<u>122,888</u>
Total	<u>\$ 143,851</u>

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 1997, the Court had \$143,848, in bank deposits. These deposits were secured from risk by \$120,058 of federal deposit insurance and \$119,319 (market value) of pledged accounts held by the custodial banks in the name of the fiscal agent (GASB category 3).

Even though the pledged securities are considered collateralized (category 3) under the provisions of GASB Statement 5, Louisiana Revised Statute 29:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Court that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 3 CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Office Furniture & Equipment
Balance, December 31, 1996	\$ 13,293
Additions	<u>0</u>
Balance, December 31, 1997	<u>\$ 13,293</u>

**NOTE 4 RETIREMENT COMMITMENTS**

Substantially all employees of the Tenth Judicial District Court Expense Fund are members of the Biocultural Employees' Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Tenth Judicial District Court are members of Plan A.

TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHEES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

**NOTE 4 RETIREMENT COMMITMENTS (CONTINUED)**

All permanent employees working at least 28 hours per week, who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of only the supplemental plan prior to January 1, 1980, the benefit is equal to one percent of their final-average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except New Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the ratios of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana, 70898-4619, or by calling (504) 828-1361.

Plan members are required by state statute to contribute 9.50 percent of their annual covered salary and the Tenth Judicial District Court Expense Fund is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. The contribution requirements for plan members and the Tenth Judicial District Court Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior year. The Tenth Judicial District Court Expense Fund's contributions to the System for the years ended December 31, 1997 and 1996 were \$3,079 and \$2,888, respectively, equal to the required contributions for each year.

TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHEES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

**NOTE 5     LITIGATION**

There was no pending litigation involving the Fund as December 31, 1997.

**NOTE 6     LEASES**

The Fund had no capital leases in effect as of December 31, 1997.

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

STATE STREET, 2ND  
FLOOR, SUITE 200  
MONROE, LOUISIANA 70130  
(504) 235-1111

P.O. BOX 2088  
BAYTOWN, LOUISIANA 70817

1000 W. MONROE ST. 2ND  
FLOOR

MEMBER OF THE AICPA  
CPA FIRM NO. 0000000000

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

**Tenth Judicial District Court Expense Fund  
To The Honorable Monty Doggett, Judge  
Natchitoches, Louisiana 71407**

We have audited the general purpose financial statements of the Tenth Judicial District Court Expense Fund, Natchitoches, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated April 23, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance:**

As part of obtaining reasonable assurance about whether the Tenth Judicial District Court Expense Fund'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 are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting:**

In planning and performing our audit, we considered the Tenth Judicial District Court Expense Fund 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 the Tenth Judicial District Court Expense Fund and the Legislative Auditors of the State of Louisiana. However, this report is a matter of public record and its distribution is unlimited.

**HINES, JACKSON & HINES**  
Natchitoches, Louisiana  
April 23, 1998

TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
NATCHITOCHES, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDING  
DECEMBER 31, 1997

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
1	12/31/96	The Tenth Judicial District Court Expense Fund's cash balances exceeded federal deposit insurance corporation (FDIC) coverage and the depositing bank did not pledge any securities to cover the amount exceeding the FDIC's coverage.	Yes	This finding has been resolved.

TENTH JUDICIAL DISTRICT COURT EXPENSE FUND  
 NATCHITOCHES, LOUISIANA  
 CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
 FOR THE YEAR ENDED  
 DECEMBER 31, 1997

Ref. No.	Description of Finding	Correct Action Planned	Name(s) of Contract Personnel	Anticipated Completion Date
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Nothing came to our attention that would require disclosure under Government Auditing Standards.