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MULTIFISCAL STATEMENTS
JUDICIAL EXPENSE FUND
(A SPECIAL REVENUE FUND)
(A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
WASHINGTON, ST. TAMMANY PARISH, LA.
DECEMBER 31, 1987

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

Release Date: APR 2 8 1988

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INDEPENDENT AUDITOR'S REPORT

**The Honorable Martin E. Coady, Chief Judge and
Judge of the Twenty-Second Judicial District Court
Judicial Expense Fund, a Component Unit
Washington, St. Tammany Parishes, Louisiana**

We have audited the accompanying financial statements of the Judicial Expense Fund, a component unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana, as of and for the year ended December 31, 1987, as listed in the table of contents. These financial statements are the responsibility of the Court's management. 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 generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. 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.

As disclosed more fully in Note 2, the financial statements present only the Judicial Expense Fund and are not intended to present fairly the financial position and results of operations of the Twenty-Second Judicial District Court in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Judicial Expense Fund, a component unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana, as of December 31, 1987, and the results of that fund's 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 June 27, 1988 on our consideration of the Judicial Expense Fund's internal control structure and a report dated June 27, 1988 on its compliance with laws and regulations.


NEUBURGER, GOEPFER & GOME
Certified Public Accountants

June 27, 1988

**BALANCE SHEET - FUND TYPE AND ACCOUNT GROUP
 JUDICIAL EXPENSE FUND (A SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 December 31, 1987**

	GOVERNMENT FUND TYPE SPECIAL REVENUE 1988	ACCOUNT GROUP GENERAL FUND ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash	\$ 284,875.39	\$	\$ 284,875.39
Receivables	30,768.55		30,768.55
Due from other court funds	3,785.00		3,785.00
Office furniture and equipment		270,773.86	270,773.86
TOTAL ASSETS	\$ 319,427.94	\$ 270,773.86	\$ 590,201.80
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 24,218.15		\$ 24,218.15
TOTAL LIABILITIES	\$ 24,218.15		\$ 24,218.15
FUND EQUITY			
Investment in general fixed assets		\$ 270,773.86	\$ 270,773.86
Fund balance:			
Unreserved - undesignated	\$ 295,209.12		295,209.12
TOTAL FUND EQUITY	\$ 295,209.12	\$ 270,773.86	\$ 565,982.98
TOTAL LIABILITIES AND FUND EQUITY	\$ 319,427.94	\$ 270,773.86	\$ 590,201.80

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES, AND FUND BALANCE
 JUDICIAL EXPENSE FUND (A SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 Year ended December 31, 1997**

Revenues:

Current court revenues:	
Civil cases	\$ 187,578.80
Other fees	11,802.46
Bail bond fees	89,871.16
Interest earned	7,184.80
TOTAL REVENUES	\$ 296,437.22

Expenditures:

Current court operating expenditures:	
Salaries and related benefits:	
Salaries	\$ 78,889.87
Contractual Services:	
Court reporters	14,852.91
Audit fees	3,800.08
Computer programming	3,217.58
Auxiliary services	18,260.08
Repairs, maintenance, and replacements	33,215.47
Insurance	12,287.58
Telephone	11,748.88
Dues, subscriptions, and law books	18,707.88
Materials and supplies:	
Office supplies	28,858.95
Other:	
Educational seminars - travel, meals	
lodging, and registration fees	80,850.70
Administrative meetings	4,884.87
Miscellaneous	1,331.71
Capital outlay:	
Furniture and equipment	37,478.86
TOTAL EXPENDITURES	\$ 3,215,872.89

Excess of expenditures over revenues 3,019,435.67

Other financing sources:

Transfers from Misdeemeanor Probation Fund	291,895.24
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Excess of revenue and other financing sources over expenditures \$ 291,895.24

Fund balance at beginning of year 89,827.02

Fund balance at end of year \$ 381,722.26

The accompanying notes are an integral part of this statement.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
JUDICIAL EXPENSE FUND (A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
Year ended December 31, 1997**

	BUDGET	ACTUAL	VARIANCE (FAVORABLE) (UNFAVORABLE)
Revenues:			
Current court revenues:			
Civil cases	\$ 50,000.00	\$ 107,570.00	\$ 57,570.00
Other fees	0	11,082.49	11,082.49
Real estate fees	0.00	68,871.18	68,871.18
Interest earned	3,000.00	7,000.00	4,000.00
TOTAL REVENUES	\$ 53,000.00	\$ 195,523.67	\$ 142,573.67
Expenditures:			
Current court operating expenditures:			
Salaries	\$ 37,480.00	\$ 76,080.87	\$ 38,600.87
Contractual services:			
Court reporters	7,380.00	14,652.91	7,272.91
Audit fees	3,000.00	3,080.00	80.00
Computer programming	2,800.00	3,517.58	717.58
Janitorial services	10,148.00	10,200.00	52.00
Repairs, maintenance, and renovations	21,800.00	23,215.47	1,415.47
Insurance	5,600.00	12,267.80	6,667.80
Telephone	10,600.00	11,748.85	1,148.85
Books, subscriptions, and law books	4,300.00	10,707.89	6,407.89
Materials and supplies:			
Office supplies	5,000.00	14,068.85	9,068.85
Other:			
Educational seminars - travel, meals, lodging, and registration fees	24,100.00	58,850.70	34,750.70
Administrative meetings	3,700.00	4,864.87	1,164.87
Miscellaneous	400.00	1,301.11	901.11
Capital outlay:			
Furniture and equipment	5,000.00	37,878.00	32,878.00
TOTAL EXPENDITURES	\$ 141,848.00	\$ 302,812.68	\$ 160,964.68
Excess of revenues over expenditures	\$ 11,152.00	\$ 119,814.14	\$ 108,662.14
Other financing sources:			
Transfers from Multidistrict Probation Fund	0	291,096.24	291,096.24
Cost of revenue and other financing sources cost expenditures	\$ (58,040.00)	\$ 175,282.18	\$ 233,322.18
Fund balance at beginning of year	89,827.00	89,827.00	0
Fund balance at end of year	\$ 21,887.00	\$ 265,398.12	\$ 243,511.12

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS
JUDICIAL EXPENSE FUND - (A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
December 31, 1987

NOTE 1 - DESCRIPTION OF FUNDS AND ACCOUNT GROUPS

Fund accounting is utilized by the Twenty-Second Judicial District Court (The Court) to account for its activities. Funds are established to account for certain types of activities, and each fund is accounted for as a separate entity. The funds established by The Court are described below:

SPECIAL REVENUE FUNDS

Funds used to account for specific revenue sources that are restricted in expenditures for specific purposes are reported as Special Revenue Funds.

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group represents a summary of the fixed assets of The Court. Capital expenditures are recorded as expenditures of the Judicial Expense Fund at the time of purchase and are subsequently recorded, at cost, for control purposes in the General Fixed Assets Account Group. Depreciation is not recorded on general fixed assets.

NOTE 2 - DEFINITION OF THE COMPONENT

The Judicial Expense Fund of the Twenty-Second Judicial District Court was established under the provisions of Act 563 of the Louisiana Legislature in 1980. The act specified that the clerks of courts and the sheriffs of the Parishes of St. Tammany and Washington shall collect a fee, limited by law as to the amount, for each civil suit and criminal case filed within the court's jurisdiction. The clerks of court and the sheriffs of the parishes of St. Tammany and Washington shall place all sums collected or received under this act in a separate account to be designated as the Judicial Expense Fund for the Twenty-Second Judicial District Court in depositories to be designated by the judges of The Court, *ad hoc*. The Judges, *ad hoc*, shall have control over the fund and all disbursements made therefrom. They shall cause to be conducted annually an audit of the fund and the books and accounts relating thereto, and shall file the same with the office of the legislative auditor, where it shall be available for public inspection.

In general, the Judicial Expense Fund was established and may be used for any purpose or purposes connected with, incidental to, or related to the proper administration or function of The Court or the offices of the individual judges and it is in addition to any and all other funds, salaries, expenses, or other monies that are now or hereafter provided, authorized or established by law for any of the aforesaid purposes. No salary shall be paid from the Judicial Expense Fund for the Twenty-Second Judicial District Court to any of the judges of the district, except as may be paid for administering the said funds, and that only after prior legislative approval.

The Judicial Expense Fund is a component unit of the reporting entity - The Twenty-Second Judicial District Court. The Court has the following other funds:

Criminal Court Fund
Child Support Fund
Madameamear Probation Fund

NOTES TO FINANCIAL STATEMENTS
JUDICIAL EXPENSE FUND - I & SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
December 31, 1997

NOTE 2 - DEFINITION OF THE COURT ENTITY - continued

The Criminal Court Fund is included in the financial statements of St. Tammany Parish Government because it is responsible for any deficiency in the fund. The Child Support Fund and the Mediator/Protector Fund are reported as separate component units of the Twenty-Second Judicial District Court.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and accounting policies of the Judicial Expense Fund of the Twenty-second Judicial District Court conform to generally accepted accounting principles as prescribed by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board.

MODIFIED BASIS OF ACCRUAL

The Judicial Expense Fund is accounted for under the modified accrual basis of accounting utilizing the following practices:

Revenues are accrued when the amounts to be received are both measurable and available. All revenues are receivable to being accrued.

Expenditures are recorded at the time the liabilities are incurred. Capital outlays are recorded as expenditures at the time of acquisition.

BUDGET POLICIES

The Judicial Expense Fund has adopted a budget on the modified accrual basis of accounting. The budget is considered to be a "non-appropriated budget" and is not subject to the appropriation process or to any legally authorized budget review and approval process. There is no relationship between the expenditure budget and any appropriation allocations, nor is there any level of control for the budget. The budget was adopted to provide a basis for control of financial operations during the year.

FIXED ASSETS AND DEPRECIATION

Fixed assets are recorded at cost and depreciation is not recorded on general fund assets.

Current capital expenditures are recorded as expenditures at the time of purchase. The related assets are then recorded in the General Fixed Assets Account Group.

NOTE 4 - OVERVIEW TOTAL COLUMNS

Overview total columns are included on the balance sheet and are captioned "Miscellaneous Only" to indicate they are presented for overview information purposes only. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

NOTE 5 - PENSION PLANS

There is no pension plan for the Judicial Expense Fund.

NOTES TO FINANCIAL STATEMENTS
JUDICIAL EXPENSE FUND - (A SPECIAL REVENUE FUND)
A COMPONENT UNIT OF THE
TWENTY-SECOND JUDICIAL DISTRICT COURT
December 31, 1997

NOTE 6 - VACATION AND SICK LEAVE

There is no vacation or sick leave policy because the Judicial Expense Fund hired employees on a part-time basis only.

Salaries for part-time help was \$8,750.00. The Judicial Expense Fund reimbursed the St. Tammany Parish Police Jury and the Washington Parish Police Jury for salaries in excess of the amounts required to be paid by the Police Jury. The employees are employees of the Criminal Court Fund of the Twenty-Second Judicial District Court. The Criminal Court Fund is included in the financial statements of the Police Jury. The Police Jury reports the vacation, sick leave and pension benefits in their financial statements. The following is a summary of reimbursements:

Paid to St. Tammany Parish Police Jury	\$ 111,894.40
Paid to Washington Parish Police Jury	14,823.08
	<u>\$ 126,717.48</u>

The Child Support Fund reimbursed the Judicial Expense Fund \$ 15,000.00 for salaries related to the Child Support Fund.

NOTE 7 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>JANUARY</u>	<u>ADDITIONS</u> <u>DEDUCTIONS</u>	<u>BALANCE</u> <u>DEC. 31</u>
Office furniture and equipment	\$ 323,794.50	\$ 27,378.58	\$ 351,173.08

NOTE 8 - AGENCY FUNDS

The Judicial Expense Fund does not collect funds by any other agencies.

NOTE 9 - RECEIVABLES

The receivables at December 31, are summarized below:

Due from State - Bail Bond Fees	\$ 12,880.55
Due from St. Tammany Clerk of Court	7,245.00
Due from St. Washington Costs of Court	1,425.00
	<u>\$ 21,550.55</u>

No allowance for doubtful accounts has been established, as all receivables were collected in January and February of 1998.

NOTE 10 - FEDERAL/STATE GRANTS

The Judicial Expense Fund did not receive any federal or state grants during the year.

**NOTES TO FINANCIAL STATEMENTS
 JUDICIAL EXPENSE FUND - (& SPECIAL REVENUE FUND)
 A COMPONENT UNIT OF THE
 TWENTY-SECOND JUDICIAL DISTRICT COURT
 December 31, 1997**

NOTE 11 - SECURED CASH AND INVESTMENTS

All funds of the Judicial Expense Fund were fully secured as of December 31, 1997. The following is a summary of the accounts and a description of the security for the funds.

	<u>BALANCE</u>	<u>SECURITY</u>
Hibernia National Bank		
- checking	\$ 8,201.41	\$ 100,000.00 - FDIC
Hibernia National Bank		
- money market	\$ 34,800.58	\$ 100,000.00 - FDIC
First NBC - checking	\$ 224,742.48	\$ 100,000.00 - FDIC
		\$ 144,500.00 - U. S. Treasury Notes

All funds were fully secured during the year.

NOTE 12 - DUE FROM OTHER COURT FUNDS

Receivables as December 31 are summarized below:

Twenty-Second Judicial District Court Funds:	
Misdemeanor Probation Fund	\$ 1,865.73
Child Support Fund	1,808.00
	<u>\$ 3,673.73</u>

The Judicial Expense Fund was paid in full on these accounts in January and February, 1998.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A FINANCIAL STATEMENTS AUDIT CONDUCTED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**The Honorable Martin E. Coody, Chief Judge and
Judges of the Twenty-Second Judicial District Court,
Judicial Expense Fund - A Component Unit
Washington08, Tangany Parish, Louisiana**

We have audited the financial statements of the Judicial Expense Fund (A Special Revenue Fund) - A Component Unit of the Twenty-Second Judicial District Court, Washington08, Tangany Parish, Louisiana, as of and for the year ended December 31, 1997 and have issued our report (report dated June 27, 1998)

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.

The management of the 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, assets 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 financial statements of the Judicial Expense Fund for the year ended December 31, 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS - continued**

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.


NEUBERGER, COOPER, & GROSS
Certified Public Accountants

June 27, 1998

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Martin E. Cooley, Chief Judge and
Judges of the Twenty-Second Judicial District Court
Judicial Expense Fund - A Component Unit
Washington/St. Tammany Parishes, Louisiana

We have audited the financial statements of the Judicial Expense Fund (A Special Revenue Fund) - A Component Unit of the Twenty-Second Judicial District Court, Washington/St. Tammany Parishes, Louisiana as of and for the year ended December 31, 1997 and have issued our report thereon dated June 23, 1998.

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.

Compliance with laws and regulations applicable to the Judicial Expense Fund is the responsibility of the 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 the Judicial Expense Fund's compliance with certain provisions of laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. This opinion is not intended to limit the distribution of this report, which is a matter of public record.


MEUBARGER, COOPER & GORM
Certified Public Accountants

June 23, 1998