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**SEVENTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IRBERVILLE, POINTE COUVEE AND
WEST BATON PARISH, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDING JUNE 30, 1998**

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

Reference Date JUNE 30 1998

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Donald C. DeVille

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NO STATE LICENSE
ISSUED BY THE STATE OF LOUISIANA

INDEPENDENT AUDITOR'S REPORT

December 4, 1998

Honorable Jack Marioneaux
Eighteenth Judicial District Court
Pinebluffs, Louisiana

I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Court as of June 30, 1998, and for the fiscal year then ended. These general purpose financial statements are the responsibility of the Eighteenth Judicial District Court's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I 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 financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Eighteenth Judicial District Court as of June 30, 1998, and the results of its operations for the fiscal year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 4, 1998, on our consideration of Eighteenth Judicial Court's internal control over financial reporting and our tests of its compliance with laws and regulations.



**SIXTEENTH JUDICIAL DISTRICT COURT
PARISH OF IRBONVILLE, FINEST COPPER AND BEST BAYOU BOONDS, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1998**

| | GOVERNMENTAL FUND TYPE | | ACCOUNT GROUPS | | TOTALS (MEMORANDUM ONLY) |
|---|------------------------|-----------------|----------------|----------------|--------------------------|
| | GENERAL | SPECIAL REVENUE | GENERAL FUND | LONG TERM DEBT | |
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$45,456 | 598,324 | - | - | \$148,780 |
| Investments-Time Deposits | - | 346,252 | - | - | 346,252 |
| Receivables: | | | | | |
| Intergovernmental | 27,637 | - | - | - | 27,637 |
| Accrued Interest | - | 8,883 | - | - | 8,883 |
| Due From Other Funds | - | 109,756 | - | - | 109,756 |
| Equipment | - | - | \$501,860 | - | 501,860 |
| Amount To Be Provided To Retiree Vacations Due | - | - | - | \$1,927 | 1,927 |
| TOTAL ASSETS | <u>\$73,289</u> | <u>549,815</u> | <u>501,860</u> | <u>1,927</u> | <u>1,134,995</u> |
| LIABILITIES AND FUND EQUITY | | | | | |
| LIABILITIES: | | | | | |
| Payables: | | | | | |
| Accounts | \$3,722 | \$1,467 | - | - | \$4,189 |
| Employee Withholding | 4,823 | 837 | - | - | 5,660 |
| Due To Other Funds | 189,758 | - | - | - | 189,758 |
| Accrued Wages | 528 | 1,900 | - | - | 2,428 |
| Accrued Vacations | - | - | - | \$1,927 | 1,927 |
| Reserve | - | 127,379 | - | - | 127,379 |
| Deferred Revenues | - | 49,866 | - | - | 49,866 |
| TOTAL LIABILITIES | <u>197,523</u> | <u>181,059</u> | <u>-</u> | <u>1,927</u> | <u>380,514</u> |
| FUND EQUITY: | | | | | |
| Investment in | | | | | |
| General Fixed Assets | - | - | \$501,860 | - | \$501,860 |
| Fund Balance | | | | | |
| Unreserved-Un Designated | (24,338) | 368,756 | - | - | 344,418 |
| TOTAL FUND EQUITY | <u>(24,338)</u> | <u>368,756</u> | <u>501,860</u> | <u>-</u> | <u>834,378</u> |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$73,289</u> | <u>549,815</u> | <u>501,860</u> | <u>1,927</u> | <u>1,134,995</u> |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISH OF IBERVILLE, POINTS COUPEE AND ROOT MOTOR ROAD, LOUISIANA
 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUND TYPE
 FOR FISCAL YEAR ENDING JUNE 30, 2000**

| | GOVERNMENTAL FUND TYPE | | TOTALS (IN MILLIONS ONLY) |
|--|---------------------------|--------------------|---------------------------------|
| | GENERAL | SPECIAL REVENUE | |
| REVENUES | | | |
| Intergovernmental | | | |
| Charges For Services | \$200,138 | \$70,490 | \$270,628 |
| Interest | -0- | \$57,727 | \$57,727 |
| Reimbursements | 1,323 | 10,000 | 11,323 |
| Other | 1,323 | -0- | 1,323 |
| | -0- | 0 | 0 |
| TOTAL REVENUES | 203,802 | 508,259 | 781,121 |
| EXPENDITURES | | | |
| DISTRICT COURT | | | |
| Fines To Other Governments | -0- | \$38,493 | \$38,493 |
| Salaries | 116,168 | \$32,854 | \$249,322 |
| Fringe Benefits | 21,439 | 23,628 | 44,867 |
| Professional | -0- | 3,682 | 3,682 |
| Travel | 28,028 | 7,083 | 28,128 |
| Accounting | 8,095 | 7,410 | 13,895 |
| Bank Charges | 35 | -0- | 35 |
| Computer Consultants | 1,662 | 700 | 2,562 |
| Equipment Rental | 4,912 | -0- | 4,912 |
| Insurance | -0- | 8,877 | 8,877 |
| Miscellaneous | 814 | 1,565 | 2,479 |
| Postage | 867 | 560 | 1,617 |
| Supplies | 2,816 | 3,814 | 8,430 |
| Expans | 854 | 4,173 | 8,827 |
| Telephone | 7,287 | 2,427 | 10,124 |
| Capital Outlay | 22,004 | 24,685 | 46,689 |
| TOTAL EXPENDITURES | 284,626 | 668,300 | 744,828 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (1,761) | 29,959 | 28,196 |
| FUND BALANCE, BEGINNING, JULY 1 | 132,513 | 140,796 | 308,323 |
| FUND BALANCE, ENDING JUNE 30 | 134,338 | 168,755 | 338,429 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISH OF IBERVILLE, POINTE COUVE AND WEST BAYOU BOUGES, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—
 BUDGET (GRAN BASIS) AND ACTUAL
 GENERAL FUND
 FOR FISCAL YEAR ENDING JUNE 30, 1988**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|-----------------|--|
| REVENUES: | | | |
| Intergovernmental | 5281,000 | 5298,118 | \$17,880 |
| Interest | 17,000 | 1,523 | (15,477) |
| Reimbursements | 4,000 | 1,229 | (2,771) |
| TOTAL REVENUES | <u>5302,000</u> | <u>5300,860</u> | <u>(21,180)</u> |
| EXPENDITURES | | | |
| DISTRICT COURT | | | |
| Salaries | 163,000 | 116,168 | 45,832 |
| Fringe Benefits | 23,000 | 21,479 | 2,521 |
| Travel | 20,000 | 18,031 | 1,969 |
| Accounting | 16,000 | 6,085 | 9,915 |
| Bank Charges | 300 | 34 | 266 |
| Computer Consultants | 2,000 | 1,852 | 148 |
| Equipment Rental | 10,000 | 4,913 | 5,087 |
| Miscellaneous | 13,825 | 914 | 12,911 |
| Postage | 1,000 | 557 | 443 |
| Supplies | 8,000 | 2,616 | 5,384 |
| Repairs | 1,000 | 659 | 1,341 |
| Telephone | 10,000 | 7,807 | 2,193 |
| Capital outlay | 8,000 | 33,000 | (25,000) |
| TOTAL EXPENDITURES | <u>283,925</u> | <u>294,625</u> | <u>45,300</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>548,075</u> | <u>45,761</u> | <u>44,182</u> |
| FUND BALANCE, BEGINNING, JULY 1 | <u>(32,879)</u> | <u>(32,879)</u> | <u>-0-</u> |
| FUND BALANCE, ENDING JUNE 30 | <u>(78,498)</u> | <u>(24,308)</u> | <u>44,182</u> |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISHES OF IRBENVILLE, POINTE COUPEE AND WEST BAYOU BOUEN, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
 BUDGET (GRAN BUDGET) AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR FISCAL YEAR ENDING JUNE 30, 1988**

| | BUDGET | ACTUAL | VARIANCE PAYABLE (UNPAYABLE) |
|--|------------------|------------------|---|
| REVENUES: | | | |
| Intergovernmental | 828,488 | 828,488 | 0-0- |
| Charges For Services | 186,658 | 557,727 | 371,077 |
| Interest | -0- | 18,029 | 18,029 |
| Other | -0- | 4 | 4 |
| TOTAL REVENUES | 1,015,146 | 1,404,248 | 389,102 |
| EXPENDITURES: | | | |
| DISTRICT COURT | | | |
| Fines To Other Governments | -0- | 339,493 | (339,493) |
| Salaries | 138,008 | 132,058 | 5,950 |
| Fringe Benefits | 23,578 | 23,428 | 150 |
| Professional | 814 | 3,681 | (2,867) |
| Travel | 18,000 | 7,083 | 10,917 |
| Accounting | 7,000 | 7,418 | (418) |
| Computer Consultants | 6,000 | 708 | 5,292 |
| Insurance | 8,058 | 8,977 | 919 |
| Miscellaneous | 1,500 | 1,585 | (85) |
| Postage | 1,500 | 988 | 512 |
| Supplies | 2,807 | 3,814 | 1,007 |
| Repairs | 3,000 | 8,179 | (5,179) |
| Telephone | 3,400 | 3,417 | 17 |
| Capital Outlay | 18,000 | 24,653 | (6,653) |
| TOTAL EXPENDITURES | 307,148 | 648,308 | (341,160) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | -0- | 27,959 | 27,959 |
| FUND BALANCE, BEGINNING, JULY 1 | 348,796 | 348,796 | -0- |
| FUND BALANCE, ENDING JUNE 30 | 348,796 | 348,796 | 27,959 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1988**

INTRODUCTION

The General Fund (Judicial Expense Fund) for the Eighteenth Judicial District Court was created by LA-82 11:281-294. In general, the creating statutes provide that the judges of the district may levy court costs for operations of the courts. The amount of the court cost to be levied in civil and criminal cases is determined by the majority of the judges in the district. The amount of cost levied cannot exceed the amount established by the creating statute. Court costs are normally collected by the clerk of court and the sheriff, remitted to the judges, and deposited to the judicial expense fund. Expenditures from the fund are determined by the majority of the judges. Expenditures normally include materials and supplies, law library and salaries of those individuals appointed by the judges. The judges may appoint law clerks, court reporters, secretaries, clerks, research clerks, administrative staff and other personnel as deemed necessary. The salaries of the judges cannot be paid from the judicial expense fund.

The special revenue fund (Probation Fund) of the Eighteenth Judicial District was established in 1985 after the Louisiana Legislature decided in Code of Criminal Procedure Article 894 A(1) that the Department of Probation and Parole would no longer supervise probation in misdemeanor cases. Article 894 A (1) also authorized the Court to place the defendant on probation with a "probation office" designated by the Court upon such conditions as the Court may fix. The Probation Fund was established as the designated probation office. Article 894 A (c) of the Code of Criminal Procedure provides for a monthly probation fee of \$20 to be paid to the agency providing supervision. The funds received by the Probation Fund are the \$20 per month supervision fee and as a condition fixed by the Court.

The Judicial District encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana. There are four judges who are independently elected by the people.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IRREVILLE, POINTE COUPEE AND WEST BAYOU BOUWK, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1998**

D. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

For financial reporting purposes, in conformance with GASB codification Section 2102, the District Court includes all funds, account groups, activities, et cetera, that are controlled by the District Judges as independently elected officials. As independently elected officials, the district judges are solely responsible for the operations of the district court, which include hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipts and disbursement of funds. Other than certain operating expenditures of the office that are paid by the State of Louisiana and the parish police juries are required by Louisiana Law, the district court is financially independent. Accordingly, the district court is a separate governmental reporting entity.

C. FUND ACCOUNTING

The accounts of the District Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Governmental Funds

Governmental funds are used to 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 construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

General Fund - the general operating fund of the Judicial District accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF ERIEYILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDING JUNE 30, 1988**

ACCOUNT GROUPS:

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 net expendable available financial resources. The following two account groups are not "funds".

GENERAL FIXED ASSETS - The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for and capitalized in the General Fixed Assets Account Group and are recorded as expenditures in the government fund type when purchased. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$1,287.

GENERAL LONG-TERM OBLIGATIONS - Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations.

D. BASIS OF ACCOUNTING

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

Revenues

Court fees, filing fees and probation fees are recorded when earned and available. Interest income on time deposits are recorded when the deposits have matured and the interest is available.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISH OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1998**

G. RESERVE

Louisiana Local Government Budget Act, LA 88-8, 39:1501-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year, but only insofar as judges judicial expense funds.

F. ENCUMBRANCE

The Judicial Expense Fund does not use the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes accounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include accounts in time deposits with maturities of 90 days or less. Under state law, the Judicial District may deposit funds in demand deposits, interest bearing demand deposits, savings, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVESTMENTS

Investments include time deposits with maturities over 90 days.

I. INVENTORIES

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

J. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

K. COMPENSATED ABSENCE

The Judicial Expense Fund allows two weeks vacation for its secretary. The Protection Department allows 2-3 weeks for its employees. As of June 30, 1998, the employees of the Court have accumulated \$1,827 of unused vacation computed as accordance with GASB codification Section 210. Sick leave may be accumulated; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

**SEVENTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IRREVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1998**

8. COMPENSATED ABSENCE (Continued)

The cost of current leave privileges, computed in accordance with the GASB Codification Section 160, is recognized as a current-year expenditure in the Special Revenue Funds when leaves is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

9. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidations. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

FUND DEFICIT

As June 30, 1998, the District Court had a \$24,334 fund deficit in the Judicial Expense Fund.

This is due to less intergovernmental revenue received. The judges plan to meet with the clerks and sheriffs about this.

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, the District Court has cash and cash equivalents book balances totaling as follows:

| | |
|--|---------|
| Demand Deposits | 249,439 |
| Money Market Deposits - Interest Bearing | 34,008 |
| Money Market Savings Deposit | 46,327 |
| | <hr/> |
| Total Cash | 329,774 |
| Investments - Time deposits | 346,252 |
| | <hr/> |
| Total | 676,026 |

**EIGHTHENTH JUDICIAL DISTRICT COURT
 PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR FISCAL YEAR ENDED JUNE 30, 1998**

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits (as the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is annually acceptable to both parties. As of June 30, 1998, the Judicial District Court has \$511,258 in deposits (collected bank balances). These deposits are insured from risk by \$511,258 of federal deposit insurance.

NOTE 5 - RECEIVABLES

A. A Summary of Receivables as of June 30, 1998, are as follows:

| Intergovernmental | |
|---------------------------------------|---------------|
| Sheriff of West Baton Rouge Parish | 54,552 |
| Sheriff of Iberville Parish | 4,310 |
| Sheriff of Pointe Coupee Parish | 1,410 |
| West Baton Rouge Clerk of Court | 2,870 |
| Iberville Parish Clerk of Court | 1,590 |
| Pointe Coupee Parish Clerk of Court | 1,455 |
| Louisiana Department of Public Safety | 50 |
| Total | <u>67,227</u> |

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

B. Due To/From Other Funds

The following is a summary of Due To/From Other Funds as of June 30, 1998:

| <u>RECEIVABLE FUND</u> | <u>PAYABLE FUND</u> | <u>AMOUNT</u> |
|-------------------------------------|-------------------------------------|--------------------------------|
| Special Revenue (Probation Fund) | General Fund (Judicial Expenses) | \$108,758 <u> </u> |

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR FISCAL YEAR ENDED JUNE 30, 1998**

NOTE 5 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

| | BALANCE 7/1/97 | ADDITIONS | DELETIONS | BALANCE 6/30/98 |
|-----------------------|-------------------|---------------|------------|--------------------|
| Equipment: | | | | |
| Judicial Expense Fund | \$334,014 | \$22,000 | \$-0- | \$356,014 |
| Probation Fund | 121,270 | 24,665 | -0- | 145,935 |
| Total | <u>455,284</u> | <u>46,665</u> | <u>-0-</u> | <u>501,949</u> |

NOTE 7 - CHANGES IN LONG TERM DEBT

A summary of changes in long term debt follows:

| | BALANCE 7/1/97 | ADDITIONS | DELETIONS | BALANCE 6/30/98 |
|------------------|-------------------|--------------|-----------------|--------------------|
| Vacation Payable | <u>\$4,134</u> | <u>\$-0-</u> | <u>\$13,187</u> | <u>\$3,947</u> |

NOTE 8 - PENSION PLAN AND RETIREMENT COMMITMENTS

Substantially all of the full-time General Fund (Judicial Expense Fund) employees are members in the Louisiana State Employees Retirement System (LASERS). In addition to the employee contribution withheld at 7.5% of gross salary, the Judicial District contributes an additional 12.4% as of June 30, 1998, to the LASERS system. The Judicial Expense Fund Contributed \$7,709 to the system June 30, 1998, which equals the total required contribution. Under present statutes, the agency does not guarantee any of the benefits granted by the retirement system.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System, P O Box 44313, Baton Rouge, Louisiana 70804, or by calling (504) 682-8400.

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IRONVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1998**

NOTE 9 - POST-RETIREMENT BENEFITS

The District Court does not offer any post-retirement benefits nor does it have any retired employees.

NOTE 10 - LITIGATION AND CLAIMS

The District Court has represented to me there is no litigation pending against the Eighteenth Judicial District Court as of June 30, 1998, nor is the District Court aware of any unasserted claims.

NOTE 11 - 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 Ironville, Pointe Coupee and West Baton Rouge Parish Police Juries or directly by the state.

SUPPLEMENTAL INFORMATION

**SIXTHENTH JUDICIAL DISTRICT COURT
PARISH OF IBERVILLE, POINTE COUVEE AND WEST BATON ROUGE, LOUISIANA
COMBINED BALANCE SHEET-SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 1988**

| ASSETS | PROBATION | FINES | TOTAL |
|---|------------------|---------------|----------------|
| Cash and Cash Equivalents | \$34,889 | \$50,115 | \$84,124 |
| Investments-Time Deposits | 346,352 | - | 346,352 |
| Accrued Interest Receivable | 9,883 | - | 9,883 |
| Due From Other Funds | 309,756 | - | 309,756 |
| Amount To Be Provided-Compensated Absence | 1,927 | - | 1,927 |
| TOTAL ASSETS | 503,607 | 50,115 | 553,742 |
| LIABILITIES AND FUND EQUITY | | | |
| LIABILITIES: | | | |
| Payables: | | | |
| Accounts | \$1,467 | - | \$1,467 |
| Employee Withholding | 638 | \$228 | 866 |
| Due To Other Funds | - | - | - |
| Accrued Wages | 1,900 | - | 1,900 |
| Compensated Absences Payable | 1,927 | - | 1,927 |
| Retiree | 327,179 | - | 327,179 |
| Deferred Revenue | - | 48,006 | 48,006 |
| TOTAL LIABILITIES | 332,971 | 58,115 | 391,086 |
| FUND EQUITY: | | | |
| Fund Balance | | | |
| Unreserved-Unassigned | 368,755 | - | 368,755 |
| TOTAL FUND EQUITY | 368,755 | - | 368,755 |
| TOTAL LIABILITIES AND FUND EQUITY | 553,607 | 58,115 | 611,742 |

**EIGHTHENTH JUDICIAL DISTRICT COURT
 PARISHES OF TERREBILLE, POINTE CAUPEE AND WEST BATON ROUGE, LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDING JUNE 30, 1998**

| | <u>PRODUCTION</u> | <u>FINES</u> | <u>TOTAL</u> |
|--|-------------------|---------------|------------------|
| REVENUES: | | | |
| Intra-governmental | -0- | \$20,499 | \$20,499 |
| Charges For Services | \$557,727 | -0- | \$557,727 |
| Interest | 10,829 | -0- | 10,829 |
| Other Income | 4 | -0- | 4 |
| TOTAL REVENUES | <u>\$568,560</u> | <u>20,499</u> | <u>\$589,059</u> |
| EXPENDITURES | | | |
| DISTRICT COURT | | | |
| Fines To Other Governments | 339,493 | -0- | 339,493 |
| Salaries | 114,054 | 18,000 | 132,054 |
| Fringe Benefits | 23,048 | 1,378 | 24,426 |
| Professional Services | 3,051 | 810 | 3,861 |
| Travel | 7,083 | -0- | 7,083 |
| Accounting | 7,410 | -0- | 7,410 |
| Computer Consultants | 700 | -0- | 700 |
| Insurance | 8,877 | -0- | 8,877 |
| Miscellaneous | 7,562 | 0 | 7,562 |
| Postage | 960 | -0- | 960 |
| Supplies | 3,107 | 807 | 3,914 |
| Repairs | 4,179 | -0- | 4,179 |
| Telephone | 2,417 | -0- | 2,417 |
| Capital Outlay | 24,885 | -0- | 24,885 |
| TOTAL EXPENDITURES | <u>\$39,801</u> | <u>20,499</u> | <u>\$60,300</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 27,959 | -0- | 27,959 |
| FUND BALANCE, BEGINNING, JULY 1 | <u>340,766</u> | <u>-0-</u> | <u>340,766</u> |
| FUND BALANCE, ENDING JUNE 30 | <u>368,725</u> | <u>-0-</u> | <u>368,725</u> |

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISH OF IBERVILLE, POINTS COOPER AND WEST BAYOU BOFFEL, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL
 SPECIAL REVENUE FUND
 PROBATION FUND
 FOR FISCAL YEAR ENDING JUNE 30, 2022**

| | BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|----------------|----------------|--|
| REVENUES: | | | |
| Charges For Services | \$106,650 | \$567,727 | \$471,077 |
| Interest | -0- | 10,000 | 10,000 |
| Other | -0- | 4 | 4 |
| TOTAL REVENUES | 106,650 | 567,731 | 464,111 |
| EXPENDITURES | | | |
| DISTRICT COURT | | | |
| Fines To Other Governments | -0- | 109,499 | (109,499) |
| Salaries | 112,800 | 114,854 | (2,054) |
| Fringe Benefits | 21,300 | 22,849 | (1,549) |
| Professional | | 3,081 | (3,081) |
| Travel | 18,000 | 7,088 | 10,912 |
| Accounting | 7,000 | 7,410 | (410) |
| Computer Consultants | 4,000 | 700 | 3,300 |
| Insurance | 8,050 | 8,877 | (827) |
| Miscellaneous | 1,500 | 1,562 | (62) |
| Postage | 1,500 | 860 | 640 |
| Supplies | 4,000 | 3,107 | 893 |
| Repairs | 1,000 | 8,178 | (7,178) |
| Telephone | 3,400 | 3,437 | (37) |
| Capital Outlay | 18,000 | 28,669 | (10,669) |
| TOTAL EXPENDITURES | 186,650 | 529,801 | (33,849) |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | -0- | 27,930 | 27,930 |
| FUND BALANCE, BEGINNING, JULY 1 | 368,796 | 368,796 | -0- |
| FUND BALANCE, ENDING JUNE 30 | 368,796 | 368,796 | 27,930 |

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BAYOU, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES,
BUDGET (ORAS) BARRIS) AND ACTUAL
SPECIAL REVENUE FUND
FINE FINE
FOR FISCAL YEAR ENDED JUNE 30, 1988

| | BUDGET | ACTUAL | VARIANCE PAYABLE (IMPAIRABLE) |
|--|----------------|----------------|-------------------------------------|
| REVENUES: | | | |
| Intergovernmental | \$28,400 | \$28,400 | 0-0- |
| EXPENDITURES | | | |
| DISTRICT COURT | | | |
| Salaries | 18,000 | 18,000 | -0- |
| Fringe Benefits | 1,378 | 1,378 | -0- |
| Professional | 618 | 618 | -0- |
| Miscellaneous | 3 | 3 | -0- |
| Supplies | 603 | 603 | -0- |
| TOTAL EXPENDITURES | 20,400 | 20,400 | -0- |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | -0- | -0- | -0- |
| FUND BALANCE, JULY 1 | -0- | -0- | -0- |
| FUND BALANCE, JUNE 30 | -0- | -0- | -0- |

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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**

December 4, 1988

Honorable Jack Maricossian
Eighteenth Judicial District Court
Flagstone, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court as of and for the year ended June 30, 1988, and have issued my report thereon dated December 4, 1988. I conducted my 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 Eighteenth Judicial District Court's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Eighteenth Judicial District Court's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I 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 management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.



**EIGHTHENTH JUDICIAL DISTRICT COURT-JUDICIAL EXPENSE FUND
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
PRIOR YEARS FINDINGS
FOR FISCAL YEARS ENDED JUNE 30, 1998**

REPORTABLE CONDITION: The Probation Fund's cash in theville Building and loan exceeded the Federal Deposit Insurance by \$4,935 as of June 30, 1997.

STATUS: All of the Probation Fund's cash is insured as of June 30, 1998.

* * * * *

REPORTABLE CONDITION: The Judicial Expense fund had a loss of \$60,936 that caused deficit fund balance of \$32,574 as of June 30, 1997.

STATUS: The Judicial Expense fund had \$1,763 loss that increased the fund deficit to \$34,338.

**SEVENTH JUDICIAL DISTRICT COURT--JUDICIAL EXPENSE FUND
PARISH OF IBERVILLE, POLICE COOPER AND WEST BAYOU BOULEVARD, LOUISIANA
CURRENT YEAR FUNDING
FOR FISCAL YEAR ENDED JUNE 30, 1998**

REPORTABLE CONDITION: The Judicial Expense fund had \$1,763 loss that increased the fund deficit to \$94,294 for the year ended June 30, 1998.

CAUSE: The Judicial Expense Fund was able to increase Revenue by \$31,844 and decrease expenses by \$27,629, but it was not enough to reduce the deficit.

EFFECT: The Judicial expense fund has a \$94,136 fund deficit to make up.

RECOMMENDATION: I recommend a continued effort to increase revenue to prevent incurring future fund deficits.

MANAGEMENTS RESPONSE: Management stated that a meeting with the other judges, sheriffs and clerks to plan increased revenue.

* * * * *

Department of Justice, District
Attorney, West Baton Rouge, Fourth-Circuit District
State of Louisiana

John T. Marinopoulos
Esq., District

P.O. Box 266
Baton Rouge, Louisiana 70804

December 4, 1988

Legislative Audit Advisory Council
State of Louisiana
Daniel G. Kyle, CPA, CFE
Post Office Box 94393
Baton Rouge, La. 70804-8393

Dear Mr. Kyle:

Half of our fiscal year had passed when we received our audit report last year. In the time remaining we were able to significantly increase revenues and decrease expenditures to reduce the deficit operating from \$60,000,000 to \$2,000,000.

We will continue to increase revenues and reduce expenditures to eliminate the deficit operating and start reducing the deficit fund balance.

Very truly yours,



Judge Jackie Marinopoulos
19th Judicial District Court