

Plymouth Judicial District Court
Judicial Expense Fund
Management Letter
December 30, 1997
page 2

Payments by a retiring judge to firm support personnel totaling \$1,850 termed "bonus" and paid without regard to tax withholdings and possible retirement contributions.

Meals provided at monthly judges' meeting, consisting small amounts noted as payments for alcoholic beverages.

Each year we remind the agency of selected regulations or policies to focus upon, while not implying noncompliance noted in our audit testing:

The CMM Support Fund should monitor its administrative fee charged and periodically adjust as determined by the costs of the system.

Off-site back up of computer information should be maintained.

Purchases over \$1,000 should comply with documented evidence of at least two telephone bids and purchases over \$10,000 require written bids.

Remind each judge of the agency's policy regarding insurance coverage for property maintained offsite.

Remind each judge of sales tax exemptions.

Items of questionable immaterial costs or controls needing evaluation but considered nonreportable conditions were communicated in our meeting of December 10 and therefore not included herein. We ask you distribute the comments to all the judges and take appropriate action as necessary.

Also attached is a schedule of expenditures by respective divisions of the fund. The schedule does not account for expenditures from other sources such as the parishes or the supreme court's allowances. Please review the information presented although we did not audit the allocation of costs to each division and some errors may exist by column.

Respectfully submitted,

Robertson & Associates
Certified Public Accountants

12-1-99

Rebideaux & Harris, CPAs
A Professional Accounting Corporation
515 South College #120
Lafayette, Louisiana 70509

P. O. Box 93840
Lafayette, LA 70505

phone 337-233-2000
fax 337-233-2000
e-mail address rhgpa@jpsnet.com

December 30, 1997

The Honorable Don Aaron
Fifteenth Judicial District Court Judicial Expense Fund
P. O. Box 1980
Crowley, Louisiana 70527

Management Letter

Dear Judge Aaron:

In connection with the conclusion of our audit of the Fifteenth Judicial District Court Judicial Expense Fund (and its component unit the Child Support Fund) for the year ended June 30, 1997, we take this opportunity to communicate in writing points not required by Governmental Accounting Standards to be included in the financial report dated December 18, 1997. Our audit report and the accompanying report on compliance and internal control over financial reporting communicated any reportable conditions that came to our attention during the audit. Immaterial instances of noncompliance with laws, regulations or contract provisions are listed below followed by reminders for maintaining compliance by the Fund.

The definition of an immaterial instance of noncompliance is where the effect does not result in material misstatement in the financial statements of an agency.

Local Budget Act requires enhanced monitoring and disclosure of anticipated expenditures beyond that performed by the Fund. Budgets should be a means to control and provide a constant measure of what is being spent compared to what should be spent. The structure and account classifications of the budget should parallel the reports prepared by law firms and by each judge with spending authority.

Cash Management and Investing regulations require certificates of deposit be maintained in short-term accounts. Five certificates of deposit were noted as having maturity dates of 18-24 months as of June 30, 1997.

12-1-99

Fifteenth Judicial District Court
Judicial Expense Fund
Compliance and Internal Control Report
December 15, 1997
page 2

ability to record, process, summarize and report financial data consistent with the assertions of management on the financial statements. Reportable conditions noted were:

Deficiency in budgeting - annual budgets and interim financial statements were not prepared in a manner that would parallel each other to allow meaningful comparison of actual expenditures (transactions) to the approved budgeted amounts and amendments when required. The initial budget approved on base included broad categories or allowances and was on the cash basis. Consequently the possibility exists that the judges on base are not involved in the year-round budgeting and monitoring process.

Expenditures approved during the year by the judges on base and documented in minutes are not recorded as encumbrances and are always tracked through to the disbursement. The record of approval does not provide sufficient detail of the intended expense such as the period covered, when to disburse the funds, or which fund (the judicial expense fund or the child support fund) is responsible and controls do not always insure timely disbursement. Communication with other agencies regarding shared costs should be improved and follow-up retained as provided in the minutes of interim financial reports.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information and use of the Fifteenth Judicial District Court Judicial Expense Fund and its management, the judges on base and its component unit, The Fifteenth Judicial District Court Child Support Fund. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Certified Public Accountants

Robidoux & Harris, CPA's
A Professional Accounting Corporation
515 South College #120
Lafayette, Louisiana 70503

P. O. Box 10841
Lafayette, L.A. 70508

phone 337-235-2881
fax 337-235-1158
e-mail address rhcpa@jpsnet.com

December 19, 1997

**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of the United States Financial Statements**

The Honorable Don Aaron,
Fifteenth Judicial District Court Judicial Expense Fund
Crowley, Louisiana

We have audited the general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund (including its component unit The Fifteenth Judicial District Court Child Support Fund) as of and for the year ended June 30, 1997, and have issued our report thereon dated December 19, 1997. 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 Fifteenth Judicial District Court Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of non-compliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of non-compliance that we have reported to management (the elected judges) on behalf of the Fifteenth Judicial District Court Judicial Expense Fund in a separate letter dated December 18, 1997.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fifteenth Judicial District Court Judicial Expense Fund's internal control over financial reporting 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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Fifteenth Judicial District Court Judicial Expense Fund's

Fifteenth Judicial District Court Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE H - ACCOUNTS PAYABLE

The details at June 30, 1997 are as follows:

	<u>Judicial Exp Fund</u>	<u>Child Support Fund</u>
Trade accounts payable	811,058	\$ 17,687
Court Delay Reduction Program	8,982	
Security guard cost reimbursement	15,000	15,000
Families in Need of Services	17,622	
Total	<u>852,662</u>	<u>32,687</u>

The Fifteenth Judicial District has been appointed by the state as administrator of a program known as Families in Need of Services. The program is designed to prevent children with disciplinary problems from entering the juvenile court system by counseling with parents and/or other state agencies to try to correct behavioral problems before the courts must intervene. The Judicial Expense Fund, acting solely as administrative agent, received and disbursed the following principally to fund salaries of the program's officers. The remainder is included in the Judicial Expense Fund's accounts payable balance at June 30, 1997.

	<u>FYE</u>	<u>FY'98</u>	<u>Totals</u>
	<u>6/30/97</u>	<u>6/30/1997 & 98</u>	<u>at June 30, 1997</u>
Received from the state	18,800	64,782	83,582
Disbursed	<u>15,852</u>	<u>48,188</u>	<u>75,180</u>
Balance	<u>(1,052)</u>	24,634	17,622

Bossier Parish Judicial District Court Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE E - ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at June 30, 1997:

	<u>Clark of Court</u>	<u>Sherriff</u>		<u>Totals</u>
Acadia Parish	33,600	90	\$	3,690
Lafayette Parish	3,610	1,705		5,315
Vermilion Parish	<u>1,283</u>	<u>0</u>		<u>1,283</u>
subtotal	38,493	18,705	\$	12,288
Other				1,300
Bond Forfeiture Income - 1st and 2nd quarters, 1997				<u>41,067</u>
Total accounts receivable			\$	54,715

NOTE F - BOND FORFEITURE INCOME

This source of funds was instituted by LSA, R.S. 15:571.11 for bond forfeitures after June 22, 1993. The statute provides that 25% of all judgments of bond forfeiture collected by the district attorney shall be paid to the court fund of the parish where the bond was posted. The funds may be used for expenses related to judges of the criminal courts. This source of funding ceased in September, 1994 when legislation was passed directing the funds to be paid to the Criminal Court Fund rather than the Judicial Expense Fund. The revision was to be effective September 1, 1994 but is for all judgments of bond forfeiture rendered after June 22, 1993. At this time, no claim for an diversion has been mandated which would call for the funds received by the Judicial Expense Fund to be remitted to the Criminal Court Fund or any other agency.

After the change in funding, the Judicial Expense Fund received \$23,004 representing forfeiture collections for the first quarter 1995, so a payable was set up in anticipation of a future liability. Then in 1996 the Judicial Expense Fund determined it did not have to turn over funds received and included them in revenue in the year ended June 30, 1996, rather than as a payable.

NOTE G - FIFTEENTH JUDICIAL DISTRICT COURT CHILD SUPPORT FUND

The Child Support Fund was established in January, 1994 in accordance with Louisiana Statute R.S. 46:236.3. It collects support payments on behalf of guardians who are being assisted by state aid. The Child Support Fund is authorized to receive payment of non-support funds on behalf of the State of Louisiana. It is also authorized to collect an administrative fee of no greater than 5% of the funds due. The actual percentage collected by this unit was 4.7% until January 3, 1997. Income from the fees funds the administrative cost of the system for expedited process. The fund evaluated its costs to determine if the percentage should be adjusted and reduced the amount by 1% effective January, 1997. The Governmental Accounting Standards Board's Statement No. 34 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes the state agency or political subdivision must include all funds, account groups, etc. that are within its oversight and fiduciary responsibility.

Efforts Judicial District Court Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE D - CERTIFICATES OF DEPOSIT AND CASH IN BANKS

Under state law, deposits are allowed in state banks organized under Louisiana law and national banks having their principal offices in Louisiana. All deposits should be backed by federal deposit insurance protection or the pledge of securities owned by the bank. At June 30, 1997, certificates of deposit consisted of the following. They are listed below and have dates of maturity ranging from October, 1997 to February, 1998.

<u>DEPOSIT INSTITUTION</u>	<u>RATE</u>	<u>Judicial Exp Fund</u>	<u>Child Support Fund</u>
Rayco Building and Loan	3.40%	\$100,000	
Rayco State Bank	3.60%	100,000	
Evangeline Bank & Trust	3.45%	98,000	\$ 100,000
Home Savings & Loan	3.30%	100,000	100,000
Whitney National Bank	3.25%	90,000	100,000
Crowley Building and Loan	3.10%	93,000	
Lafayette Bldg. Association	3.25%	100,000	
First National Bank	3.60%	99,000	
Bank of Commerce & Trust	3.40%	100,000	
Hibernia National Bank	3.75%	95,000	
Mid-South National Bank	3.25%	95,000	
Abbeville Building & Loan	3.60%	88,000	100,000
Iberia Savings Bank	3.15%	99,000	
First National Bank - Crowley	3.25%	99,000	
Totals		<u>\$1,488,000</u>	<u>340,000</u>

The operating (checking) accounts at First National Bank in Lafayette are interest bearing accounts. There are separate accounts for the Judicial Expense Fund and separate accounts for the Child Support Fund. At June 30, 1997 the Judicial Expense Fund had \$71,603 in collected balances on deposit in its checking and savings accounts. These deposits were secure from risk by \$100,212 of federal deposit insurance and \$300,000 of pledged securities held by the custodial bank. The Child Support Fund had \$154,800 in collected balances on deposit in its checking account at June 30, 1997. This was secure from risk by \$100,000 federal deposit insurance and the pledged securities held in joint custody with the Judicial Expense Fund's at the bank.

Fiftieth Judicial District Court Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Total Columns on Balance Sheet

The total columns on the balance sheet is captioned *Memo Only* to indicate that it is presented only to facilitate financial analysis. The data in this column does not present financial position in conformity with generally accepted accounting principles and is not comparable to a consolidation.

G. Pension Plan, Vacation and Sick Leave

The fund had no full-time employees; therefore it does not contribute to any fringe benefit plan or have to provide any compensation for absences of staff. Supplements and the child support hearing officer and assistant's compensations are paid by reimbursement to the local parish government. Fringe benefits are not recorded by this fund since it does not directly pay their salaries.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

NOTE B - STATE OF LOUISIANA CONTRIBUTION

The State of Louisiana used to appropriate \$12,000 each month to the Fiftieth Judicial District Court Judicial Expense Fund for the operation and expenses of a commissioner's office. The commissioner's salary and some related office costs were paid by other agencies such as the parish and the state governments directly and the appropriation ceased in 1995. An accounting determining if any excess funds have been received but not spent for the commissioner's office costs has not been made or requested. No liability has been recorded, as no claim has been made by any other agency.

NOTE C - FURNITURE & EQUIPMENT

The following is a summary of acquisitions during the year ended June 30, 1997:

	<u>Judicial Exp Fund</u>	<u>Child Support Fund</u>
Computer equipment	\$23,400	\$ 3,958
Other office furniture and equipment	11,283	1,087
Totals	<u>\$34,683</u>	<u>\$5,045</u>

There were no significant dispositions during the year. Fixed assets of governmental funds are recorded as expenditures at the time they are purchased and the related assets are capitalized (presently) in the general fixed assets account group. No depreciation is provided on general fixed assets.

Fifteenth Judicial District Court Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B: Fund Accounting:

The fund uses accounts organized on the basis of a fund (General Fund) and an account group (fund assets), each of which is a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. Resources are accounted for in individual funds or account groups based on the purposes for which they are to be spent. The Judicial Expense Fund's general fund is the general operating fund and accounts for all financial activities and resources of the fund. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not otherwise reported because they do not directly affect net expendable financial resources. The fund's furniture and equipment appear in the Fixed Asset group. The assets are valued at historical cost. No depreciation has been provided. The account group is not a fund, it is only a measurement of financial position and does not involve measurement of results of operations.

C: Reporting Entity:

For financial reporting purposes, the fund includes all funds, account groups, activities, etc. that are controlled by the Fifteenth Judicial District Court Judicial Expense Fund. The fund is considered a separate governmental reporting entity. Also included in a separate column is the Child Support Fund described in note G below.

D: Basis of Accounting and Measurement Focus:

The financial and accounting reporting treatment applied to a fund is determined by its measurement focus. Measurement focus refers to what is being measured. Basis of accounting refers to at what point in time the resources and expenditures are recognized in the accounts and the financial statements. The general fund is accounted for using a current financial measurement focus that only includes current assets and current liabilities on the balance sheet. Operating statements present the net increases and decreases in net current assets. The accrual basis is used by the general fund.

Revenues:

Court fees, the state monthly payment, bond forfeitures, and Child Support Administrative fees are recorded in the month earned, regardless of when collected. Interest is recorded when earned, regardless of when the related time deposit matures.

Expenditures:

Expenditures are recognized as the related fund liability or payment obligation is incurred, regardless of when payment to the vendor is made.

E: Budget Practices:

The fund adopted a cash basis budget for the year ended June 30, 1997. It is different in form when compared to the fund's financial statement presentation and account groupings so comparative information is not presented in this report.

Fifteenth Judicial District Court Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE A - INTRODUCTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The Fifteenth Judicial District Court Judicial Expense Fund was created by ACT NO. 108 effective July 11, 1982 with the following specific provisions:

- (1) Monies earmarked for the Fund are collected by the parishes of Acadia, Lafayette, and Vermilion and submitted to the Fund on a monthly basis.
- (2) The judges may fix and pay from the Fund, each of their court reporters salary.
- (3) The judges may appoint and pay from the Fund such secretarial, clerical, research, administrative or other personnel as they deem necessary to expedite the business and function of the court.
- (4) The judges may pay all or part of the cost of a law library for the court from money in the fund.
- (5) The judges may utilize money from the Fund, to buy and/or maintain any type of equipment, supplies, or other items consistent with or germane to the efficient operation of the court.
- (6) Prohibited any salary being paid to the Judges out of the Fund.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation:

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and reporting principles for state and local governments and their agencies.

Fifteenth Judicial District Court
 Judicial Expense Fund
 Governmental Fund - General Fund
 STATEMENT OF CHANGES IN FUND BALANCE
 For the Year Ended June 30, 2007

	<u>Judicial Expense Fund</u>	<u>Child Support Fund</u>
BALANCE - beginning	\$ 1,517,604	\$ 362,395
Excess of Revenues Over Expenditures or (Expenditures over Revenues)	<u>(42,796)</u>	<u>139,859</u>
BALANCE - ending	\$ 1,474,808	\$ 502,254

The accompanying notes are an integral part of this statement.

Elliott Judicial District Court
Judicial Expense Fund
Conservation Fund - General Fund
STATEMENT OF REVENUES, AND EXPENSES
For the Year Ended June 30, 2023

REVENUES	Judicial Expense Fund	Child Support Fund
Acadia Parish	\$ 34,255	
Lafayette Parish	108,187	
Vermilion Parish	26,020	
Interest income	39,023	\$ 16,288
Bond forfeitures	99,177	
Other income	6,808	1,389
Administrative fees - Child Support Fund		189,751
Total revenues	<u>353,641</u>	<u>197,649</u>
EXPENDITURES		
Accounting	6,763	1,648
Ad hoc judge expenses (including court reporter)	43,981	
Court Delay Reduction program	28,748	
Dues and subscriptions	16,772	500
Fax line charges and supplies	10,724	
Family Tree Grant		2,896
Fees, compensative supplements, & salary reimbursements:		
Bookkeeper	11,926	
Court reporters	8,946	790
Secretarial	28,248	
Child Support Fund - secretary and hearing officer		124,847
Furniture and equipment capital outlay	26,769	2,815
Insurance - General	9,778	
Insurance - Group	25,545	
Judges' meetings	3,815	
Library expenses and Workflow/Venue	3,390	
Miscellaneous	6,948	
Office expenses, services and mail purchases	27,431	11,518
Parking fees	8,478	780
Postage	5,403	693
Security/Alarm expense/guard	24,299	15,080
Software and training	11,689	
Telephone	20,740	
Travel and seminars	57,624	2,648
Uniforms and tobas	2,428	
Total expenditures	<u>385,417</u>	<u>167,280</u>
Excess of Revenues Over Expenditures or (Expenditures over Revenues)	<u>\$ (42,796)</u>	<u>\$ 150,099</u>

The accompanying notes are an integral part of this statement

Fifteenth Judicial District Court
 Judicial Expense Fund
 All Fund Types and Account Groups
BALANCE SHEET
 June 30, 2022

	Governmental Fund - General Fund	Account Group - General Fixed Assets	(Inmate only) Totals	Child Support Fund Component Unit
<u>ASSETS</u>				
Cash in operating accounts	\$ 62,269		\$ 62,269	\$ 153,929
Savings account-FNB-Crowley	213		213	
Certificates of deposits	1,368,000		1,368,000	400,000
Accounts receivable	54,713		54,713	
Accrued interest	5,608		5,608	822
Prepaid items	25,383		25,200	
Furniture and equipment		474,665	474,665	24,813
Total Assets	\$ 1,527,068	\$ 474,665	\$ 2,001,733	\$ 579,464
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES				
Accounts payable	552,260		552,260	\$ 12,697
FUND EQUITY:				
Investment in general fixed assets		474,665	474,665	24,813
Fund balance - undesignated	1,474,808		1,474,808	522,354
Total Liabilities & Fund Equity	\$ 1,527,068	\$ 474,665	\$ 2,001,733	\$ 579,464

The accompanying notes are an integral part of this statement

Robideaux & Harris, CPA's
A Professional Accounting Corporation
515 South College #120
Lafayette, Louisiana 70505

P. O. Box 83661
Lafayette, LA. 70505

phone 337-234-2000
fax 337-234-2030
e-mail address rhcpa@msn.com

Independent Auditors' Report on the Financial Statements

The Honorable Don Aaron
Fifteenth Judicial District Court
Judicial Expense Fund
Creswell, Louisiana

We have audited the accompanying general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1997, and for the year then ended as listed in the foregoing table of contents. These financial statements are the responsibility of the organization'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 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 misstatements. 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 Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1997, and the results of its operations and the changes in fund balance 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 December 19, 1997, on our consideration of the fund's internal control over financial reporting and our tests of compliance with certain provisions of laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund. Such information has been subjected to the procedures applied in all material respects in relation to the general purpose financial statements taken as a whole.


Robideaux & Harris
Certified Public Accountants
December 19, 1997

**Fifteenth Judicial District Court
Judicial Expense Fund**

**General Purpose Financial Statements
and Independent Auditors' Report
As of and For the Year Ended June 30, 1997**

C O N T E N T S

	<u>Statement</u>	<u>Page Number</u>
Independent Auditors' Report on the Financial Statements		2
General Purpose Financial Statements:		
Balance Sheet, June 30, 1997 - All Fund Types and Account Groups	A	3
Statement of Revenue and Expenditures	B	4
Statement of Changes in Fund Balance	C	5
NOTES TO THE FINANCIAL STATEMENTS		6
Other Report Required by Government Auditing Standards:	<u>Exhibit</u>	<u>Page Number</u>
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of the General Purpose Financial Statements	A	12

FIFTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

ANNUAL SWORN FINANCIAL STATEMENTS AS OF
AND FOR THE YEAR ENDED JUNE 30, 1997
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

AFFIDAVIT

Personally came and appeared before the undersigned authority, Judge Don Aaron, who, duly sworn, deposes and says that the financial statements herewith gives present fairly the financial position of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1997 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

Don Aaron, Jr.
Signature

Sworn to and subscribed before me, this 30th day of December, 1997.

Barbara W. Arnold
Notary Public

Officer: Judge Don Aaron
Address: P. O. Box 1980
Crowley, La. 70327
Phone: (337) 782-8811

TRANSMITTAL LETTER
ANNUAL FINANCIAL STATEMENTS

December 31, 1997

Office of Legislative Auditor
Attention: Ms. Gorman Walker
Post Office Box 94997
1800 North Third
Baton Rouge, Louisiana 70804-9497

Dear Ms. Walker:

Enclosed are the annual financial statements for the Fifteenth Judicial District Court Judicial Expense Fund as of and for the year ended June 30, 1997. The report includes all funds under the control and oversight of the Judicial Expense Fund. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

Joseph Don O'Leary, Jr.

OFFICIAL
FILE COPY

DO NOT BIND COPY

Other materials
removed from this
copy and placed
back in folder

Fifteenth Judicial District Court
Judicial Expense Fund

FINANCIAL STATEMENTS

June 30, 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.

Reference: MSL 0-4-898

107
108
109
110
111
112
113
114
115