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**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISH OF IBERVILLE, FORTE COCKER AND
WEST BAYOU NORE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1958**

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 Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-25-58

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
700 BLOSSOMET BLDG.
BAYOU BOULE, SUITE 2000
(504) 763-1829

NO. 0011
AUGUST 20, 1987, BY
SECRETARY OF STATE

NO. 00000000000000000000
NO. 00000000000000000000
NO. 00000000000000000000

INDEPENDENT AUDITOR'S REPORT

December 10, 1997

Honorable Jack Harrison
Eighteenth Judicial District Court
Morgue, Louisiana

I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Court as of June 30, 1997, 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. These 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, 1997, 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 28, 1997, on our consideration of Eighteenth Judicial Court's internal control over financial reporting and our tests of its compliance with laws and regulations.

Donald C. DeVille

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISHES OF ERENVILLE, POINTE CHERRY AND WEST BAYOU BOULE, LOUISIANA
 COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 2007**

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS (NONCOMBINED ONLY)
	GENERAL	SPECIAL REVENUE	GENERAL FIXED ASSETS	LONG TERM DEBT	
ASSETS					
Cash and Cash Equivalents	\$1,622	\$92,165	-0-	-0-	\$94,387
Investments-Time Deposits	78,702	293,187	-0-	-0-	371,889
Receivables:					
Intergovernmental	12,247	-0-	-0-	-0-	12,247
Accrued Interest	-0-	143	-0-	-0-	143
Due From Other Funds	3,258	112,008	-0-	-0-	115,266
Equipment	-0-	-0-	\$455,292	-0-	455,292
Amount To Be Provided To Retiree Vacation Fund	-0-	-0-	-0-	\$5,124	5,124
TOTAL ASSETS	87,829	498,101	455,292	5,124	1,046,346
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Payables:					
Accounts Payable	\$4,834	\$1,668	-0-	-0-	\$6,502
Employee Withholding	3,278	838	-0-	-0-	4,116
Due To Other Funds	113,086	3,258	-0-	-0-	116,344
Accrued Wages	84	3,208	-0-	-0-	3,292
Accrued Vacations	-0-	-0-	-0-	\$5,124	5,124
Notes	-0-	98,532	-0-	-0-	98,532
Deferred Revenues	-0-	42,388	-0-	-0-	42,388
TOTAL LIABILITIES	121,202	148,302	-0-	5,124	274,628
FUND EQUITY:					
Investment In					
General Fixed Assets	-0-	-0-	\$455,292	-0-	455,292
Fund Balance					
Unreserved-Undesignated	(32,373)	340,798	-0-	-0-	308,425
TOTAL FUND EQUITY	(32,373)	340,798	455,292	-0-	773,717
TOTAL LIABILITIES AND FUND EQUITY	87,829	498,101	455,292	5,124	1,046,346

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISHES OF IRIBERILE, POINTE COUPEE AND WEST BAYOU BOUQUE, LOUISIANA
 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUND TYPE
 FOR FISCAL YEAR ENDED JUNE 30, 1987**

	GOVERNMENTAL FUND TYPE		TOTALS
	GENERAL	SPECIAL REVENUE	DISPOSITION ONLY
REVENUES:			
Intra-governmental	\$170,305	\$13,615	\$184,920
Charges For Services	-0-	544,997	544,997
Interest	584	3,735	4,319
Reimbursements	334	-0-	334
TOTAL REVENUES	<u>171,317</u>	<u>558,347</u>	<u>729,664</u>
EXPENDITURES			
DISTRICT COURT			
Fines To Other Governments	-0-	343,693	343,693
Salaries	138,941	138,973	277,914
Fringe Benefits	21,110	21,987	43,097
Professional	-0-	4,257	4,257
Travel	25,373	3,247	28,620
Accounting	7,185	7,138	14,323
Bank Charges	63	-0-	63
Computer Consultants	7,528	4,038	11,566
Equipment Rental	10,328	-0-	10,328
Insurance	-0-	8,133	8,133
Miscellaneous	1,125	648	1,773
Postage	104	3,174	3,278
Supplies	5,394	2,933	8,327
Repairs	168	4,875	5,043
Telephone	8,217	3,215	11,432
Capital Outlay	4,745	18,654	23,399
TOTAL EXPENDITURES	<u>221,254</u>	<u>558,938</u>	<u>780,192</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(50,937)	29,417	(21,520)
FUND BALANCE, BEGINNING, JULY 1	<u>28,363</u>	<u>311,378</u>	<u>339,741</u>
FUND BALANCE, ENDING JUNE 30	<u>(22,574)</u>	<u>340,794</u>	<u>318,220</u>

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISHES OF ERENVILLE, POINTE COUVEE AND WEST BAYOU BOGGE, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET (GRANT BASIS) AND ACTUAL
 GENERAL FUND
 FOR FISCAL YEAR ENDING JUNE 30, 1997**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
REVENUES			
Intergovernmental	\$203,000	\$170,395	\$(32,605)
Interest	-0-	596	596
Reimbursments	4,000	336	(3,664)
TOTAL REVENUES	<u>207,000</u>	<u>171,327</u>	<u>(35,673)</u>
EXPENDITURES			
DISTRICT COURT			
Salaries	183,000	139,961	43,039
Fringe Benefits	23,000	21,119	1,881
Professional	4,000	-0-	4,000
Travel	20,000	25,271	(5,271)
Accounting	12,000	7,285	4,715
Bank Charges	100	63	37
Computer Consultants	1,000	7,938	(6,938)
Equipment Rental	10,000	10,328	(328)
Insurance	100	-0-	100
Miscellaneous	11,625	2,128	9,497
Postage	1,000	304	696
Supplies	8,000	5,359	2,641
Repairs	2,000	368	1,632
Telephone	18,000	8,217	9,783
Capital Outlay	8,000	4,788	3,212
TOTAL EXPENDITURES	<u>268,925</u>	<u>232,994</u>	<u>35,931</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(61,925)</u>	<u>(61,667)</u>	<u>1,258</u>
FUND BALANCE, BEGINNING, JULY 1	<u>28,243</u>	<u>28,363</u>	<u>-0-</u>
FUND BALANCE, ENDING JUNE 30	<u>(33,682)</u>	<u>(33,274)</u>	<u>4,408</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
 PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BAYOU, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
 BUDGET (GRANT BASIS) AND ACTUAL
 SPECIAL REVENUE FUNDS
 FOR FISCAL YEAR BEGINS JUNE 30, 1987**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Intergovernmental	\$11,615	\$11,615	-0-
Charges For Services	167,100	562,897	\$395,797
Interest	-0-	7,795	7,795
TOTAL REVENUES	<u>178,715</u>	<u>580,307</u>	<u>403,502</u>
EXPENDITURES			
DISTRICT COURT			
Fines To Other Governments	-0-	167,697	(167,697)
Salaries	104,000	108,972	(4,972)
Fringe Benefits	21,218	21,967	(749)
Professional	-0-	4,257	(4,257)
Travel	5,000	2,267	2,733
Accounting	7,000	7,100	(100)
Computer Consultants	11,000	4,028	6,972
Insurance	10,700	9,132	1,568
Miscellaneous	3,500	668	2,832
Postage	1,200	2,178	94
Supplies	5,797	2,933	2,864
Repairs	500	4,875	(4,375)
Telephone	2,500	1,215	1,285
capital outlay	10,300	10,654	354
TOTAL EXPENDITURES	<u>187,765</u>	<u>586,930</u>	<u>(66,623)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(9,050)</u>	<u>29,417</u>	<u>46,417</u>
FUND BALANCE, JULY 1	<u>311,378</u>	<u>311,378</u>	<u>-0-</u>
FUND BALANCE, JUNE 30	<u>294,378</u>	<u>340,795</u>	<u>46,417</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

INTRODUCTION

The General Fund (Judicial Expense Fund) for the Eighteenth Judicial District Court was created by LA-88 13:993-998. In general, the creating statute provides 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 1989 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 895 1 (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.

**SIXTHENTH JUDICIAL DISTRICT COURT
PARISHES OF ERIEVOLENE, POINTE A LA SALETTE AND WEST BAYOU BOUQUE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDING JUNE 30, 1987**

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

For financial reporting purposes, in conformance with GASB codification section 3100, 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 jurists 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 comprise 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.

**SIXTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPE AND WEST BAYOU BOEWS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

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 (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Depreciated fixed assets are stated at their estimated fair market value on the date reported. These assets were valued at \$5,587.

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.

B. 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 protection 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.

**SEVENTEENTH JUDICIAL DISTRICT COURT
PARISHES OF TERREBILLE, POINTE A LA PIERRE AND WEST BAYOU BOUQUE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

E. BUDGETS

Louisiana Local Government Budget Act, LA-LSA 39:1301-15 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. ENCUMBRANCES

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

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits 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. DEFERRED 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 Probation Department allows 2-3 weeks for its employees. As of June 30, 1996, the employees of the Court have accumulated \$8,424 of unused vacation computed in accordance with GASB codification Section C60. Sick leave may be accumulated; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

E. DEFERRED LIABILITIES (Continued)

The cost of current leave privileges, computed in accordance with the GASB Codification Section 058, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

F. TOTAL COLUMN ON COMBINED STATEMENTS

Total Dollars 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 consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2 - STewardSHIP, COMPLIANCE AND ACCOUNTABILITY

A. EXPENDITURES EXCEEDING APPROPRIATIONS

The Probation Department have actual expenditures over budgeted expenditures as follows; however, it is not a violation of the Local Budget Act because the Act does not cover "judicial funds".

	<u>REVISED BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE PAYABLE (RESPONSIBLE)</u>
<u>Special Revenue Fund</u>			
June 30, 1997	\$184,155	\$443,315	\$(259,160)

B. FUND DEFICIT

At June 30, the District Court had a \$32,574 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.

C. UNSECURED CASE

At June 30, the Probation Department had \$104,935 in a bank account of which only \$100,000 was insured by FDIC.

**SEVENTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

NOTE 2 - CASH AND CASH EQUIVALENTS

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

Demand Deposits	\$42,428
Demand Deposits - Interest Bearing	37,448
Money Market Savings Deposit	<u>14,724</u>
Total Cash	94,599
 Investments - Time Deposits	 <u>150,887</u>
 Total	 <u>245,486</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or 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 mutually acceptable to both parties. As of June 30, 1997, the Judicial District Court has \$523,104 in deposits (collected bank balances). These deposits are insured from risk by \$424,283 of federal deposit insurance. \$4,928 as of June 30, 1997, was not insured or pledged and are at risk of loss.

NOTE 3 - RECEIVABLES

A. A Summary of Receivables as of June 30, 1997, are as follows:

Intergovernmental	
Sheriff of West Baton Rouge Parish	\$4,527
Sheriff of Iberville Parish	4,380
Sheriff of Pointe Coupee Parish	420
West Baton Rouge Clerk of Court	180
Iberville Parish Clerk of Court	7,710
Pointe Coupee Parish Clerk of Court	780
Louisiana Department of Public Safety	<u>50</u>
 Total	 <u>12,267</u>

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF INDIANVILLE, POINTE CAUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1987**

NOTE 3 - RECEIVABLES (Continued)

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.

3. Due To/From Other Funds

The following is a summary of Due To/From Other Funds as of June 30, 1987:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund (Judicial Expenses)	Special Revenue (Probation Fund)	\$3,300
Special Revenue (Probation Fund)	General Fund (Judicial Expenses)	115,000
Total		<u>118,300</u>

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>1/1/88</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/87</u>
Equipment:				
Judicial Expenses Fund	\$339,368	\$4,744	0-	\$344,112
Probation Fund	101,624	19,654	0-	121,278
Total	<u>440,992</u>	<u>24,400</u>	<u>0-</u>	<u>465,392</u>

**SIXTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IRBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

NOTE 7 - CHANGES IN LONG TERM DEBT

A summary of changes in long term debt follows:

	<u>BALANCE</u> <u>1/2/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/97</u>
Vacation Payable	<u>\$2,850</u>	<u>\$2,174</u>	<u>\$-0-</u>	<u>\$5,024</u>

NOTE 8 - LEASES

The Judicial Expense Fund does not record items under capital leases as assets and obligations in the accompanying financial statements. During the audit period the Judicial Expense Fund has operating leases of the following nature:

In October, 1992, the Judicial Expense Fund entered into an equipment lease for copiers and fax machines. The terms of this lease require monthly payments of \$473 for five years.

The future minimum rental payments as of June 30, 1997, on leases is \$3,488.

NOTE 9 - 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, 1997, to the LASERS system. The Judicial Expense Fund contributed \$7,161 to the system June 30, 1997, 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 44211, Baton Rouge, Louisiana 70824, or by calling (504) 382-2602.

**EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

NOTE 10 - POST-RETIREMENT BENEFITS

The district court does not offer any post-retirement benefits nor does it have any retired employees.

NOTE 11 - LITIGATION AND CLAIMS

The district court has represented to us there is no litigation pending against the Eighteenth Judicial district court as of June 30, 1997, nor is the District Court aware of any unasserted claims.

**NOTE 12 - 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 Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries or directly by the state.

SUPPLEMENTAL INFORMATION

**SEVENTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BAYOU BOUEN, LOUISIANA
COMBINED BALANCE SHEET-SPECIAL REVENUE FUNDS
FISCAL YEAR ENDING JUNE 30, 1977**

ASSETS	PROBATION	FINES	TOTAL
Cash and Cash Equivalents	\$50,150	\$42,615	\$92,765
Investments-Time Deposits	280,187	-0-	280,187
Accrued Interest Receivable	143	-	143
Due From Other Funds	113,806	-0-	113,806
TOTAL ASSETS	<u>446,486</u>	<u>42,615</u>	<u>489,101</u>
 LIABILITIES AND FUND EQUITY			
LIABILITIES:			
Payables:			
Accounts	\$1,668	-0-	\$1,668
Employee Withholding	306	\$230	536
Due To Other Funds	3,300	-0-	3,300
Accrued Wages	1,938	-0-	1,938
Excess	98,532	-0-	98,532
Deferred Revenues	-0-	42,305	42,305
TOTAL LIABILITIES	<u>105,699</u>	<u>42,615</u>	<u>148,314</u>
 FUND EQUITY:			
Fund Balance			
Unreserved-Undesignated	340,786	-0-	340,786
TOTAL FUND EQUITY	<u>340,786</u>	<u>-0-</u>	<u>340,786</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>446,486</u>	<u>-0-</u>	<u>489,101</u>

**EIGHTHENE JUDICIAL DISTRICT COURT
 PARISH OF IBERVILLE, POINTE CHENIERE AND WEST BAYOU BOUQUE, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - SPECIAL REVENUE FUNDS
 FISCAL YEAR ENDED JUNE 30, 1997**

	<u>FRONTIUM</u>	<u>FUNDS</u>	<u>TOTAL</u>
REVENUES:			
Intergovernmental	-0-	\$13,418	\$13,418
charges For Services	5564,997	-0-	5564,997
Interest	7,735	-0-	7,735
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	572,732	13,418	586,147
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
DISTRICT COURT			
Fines To Other Governments	367,697	-0-	367,697
Salaries	96,973	13,000	109,973
Fringe Benefits	31,040	518	31,558
Professional Services	4,257	-0-	4,257
Travel	3,247	-0-	3,247
Accounting	7,130	-0-	7,130
computer consultants	4,029	-0-	4,029
Insurance	9,132	-0-	9,132
Miscellaneous	500	100	600
Postage	1,176	-0-	1,176
Supplies	3,134	597	3,731
Repairs	4,875	-0-	4,875
Telephone	1,216	-0-	1,216
Capital Outlay	19,054	-0-	19,054
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	543,315	13,615	556,930
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	29,417	-0-	29,417
	<hr/>	<hr/>	<hr/>
FUND BALANCE, BEGINNING, JULY 1	311,979	-0-	311,979
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	340,796	-0-	340,796
	<hr/>	<hr/>	<hr/>

SIXTEENTH JUDICIAL DISTRICT COURT
CITY OF IRVINGVILLE, POINTE COUPEE AND WEST BAYOU BOUVE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (LAST YEAR) AND ACTUAL
ANNUAL REVENUE FUND
PROBATION FUND
FOR FISCAL YEAR ENDED JUNE 30, 1987

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Charges For Services	\$167,150	\$384,887	\$217,737
Interest	-0-	7,738	7,738
TOTAL REVENUES	<u>167,150</u>	<u>392,625</u>	<u>405,583</u>
EXPENDITURES			
DISTRICT COURT			
Fines To Other Governments	-0-	167,687	(167,687)
Salaries	93,800	98,832	(4,972)
Fringe Benefits	30,300	21,848	\$8,452
Professional	-0-	4,387	(4,387)
Travel	9,800	3,347	6,453
Accounting	7,000	7,330	(330)
Computer Consultants	13,000	4,809	8,191
Insurance	14,750	9,132	5,618
Miscellaneous	3,500	848	2,652
Postage	1,200	1,178	22
Supplies	5,200	2,338	2,862
Repairs	500	4,875	(4,375)
Telephone	3,500	2,218	1,282
Capital Outlay	28,300	19,688	8,612
TOTAL EXPENDITURES	<u>184,150</u>	<u>343,315</u>	<u>(395,180)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(17,000)</u>	<u>29,417</u>	<u>46,417</u>
FUND BALANCE, JULY 1	<u>311,378</u>	<u>311,378</u>	<u>-0-</u>
FUND BALANCE, JUNE 30	<u>284,378</u>	<u>340,795</u>	<u>46,417</u>

EIGHTEENTH JUDICIAL DISTRICT COURT
COURIERS OF IRREVVILLE, POINTE COUPEE AND WEST BAYOU BOUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET (GRAN BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
FIRE FUND
FOR FISCAL YEAR ENDED JUNE 30, 1991

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Intergovernmental	\$13,615	\$13,615	0-0-
EXPENDITURES			
DISTRICT COURT			
Salaries	13,800	13,800	-0-
Fringe Benefits	938	938	-0-
Miscellaneous	200	190	-0-
Supplies	97	97	-0-
TOTAL EXPENDITURES	<u>15,615</u>	<u>15,615</u>	<u>-0-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, JULY 1	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE, JUNE 30	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

Donald C. DeVille

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OPTIONAL FORM NO. 7
MAY 1962 EDITION
GSA FPMR (41 CFR) 101-11.6

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 16, 1997

Honorable Jack Marinowski
Eighteenth Judicial District Court
Morgennes, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court as of and for the year ended June 30, 1997, and have issued my report thereon dated December 16, 1997. 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.

Donald C. DeVille

**EIGHTEENTH JUDICIAL DISTRICT COURT-JUDICIAL EXPENSE FUND
PARISHES OF IBERVILLE, POINTE COUPE AND WEST BAYOU BOUQUE, LOUISIANA
FOUR YEAR FINDINGS
FOR FISCAL YEARS ENDED JUNE 30, 1987**

REPORTABLE CONDITIONS: The Probation Fund's cash in currency form exceeded the Federal Deposit Insurance by \$1,104 as of June 30, 1986.

STATUS: The Probation Fund's cash in Iberville Building & Loan exceeded the Federal Deposit Insurance by \$4,908 as of June 30, 1987.

* * * * *

REPORTABLE CONDITIONS: The Judicial Expense Fund incurred a \$7,200 loss on the sale of its investment of Lord Abbott U S Government securities.

STATUS: The Judicial District only investments are Certificates of Deposits so no losses were noted.

**EIGHTHENTH JUDICIAL DISTRICT COURT—JUDICIAL EXPENSE FUND
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
CURRENT YEAR'S FINDINGS
FOR FISCAL YEAR ENDED JUNE 30, 1997**

REPORTABLE CONDITION: The Probation Fund's cash in Iberville Building 4 Loan exceeded the Federal Deposit Insurance by \$4,938 as of June 30, 1997.

CRITERIA: La. Rev. Stat. 39:1231 requires security for all deposits.

CAUSE: Even though the District's bank balance was \$104,835, the book value was only \$99,896 due to a \$54,939 outstanding check which was a matured Certificate of Deposit that was being transferred.

EFFECT: The Probation Department's cash is at \$4,938 at risk.

RECOMMENDATION: In light of the Cause above I have no recommendation.

MANAGEMENT RESPONSE: Management states the overage was a timing occurrence.

* * * * *

REPORTABLE CONDITION: The Judicial Expense Fund has a \$32,574 fund deficit.

CAUSE: Increased salaries and reduced revenue has caused the deficit.

EFFECT: The Judicial Expense fund has a \$32,574 fund deficit to make up.

RECOMMENDATION: I recommend that law clerk wages and hours be adjusted to prevent incurring future fund deficits.

MANAGEMENTS RESPONSE: Management stated that a meeting with the other judges will be held to limit law clerk overtime.

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