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JUDICIAL REPORTS BUREAU OF THE
TWENTY-FOURTH JUDICIAL DISTRICT COURT
BATON ROUGE, LOUISIANA

REPORT ON BUDGET OF
GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the ~~public~~ ^{public} and is available for review, study and dissemination to public officials. ~~It is available for public inspection.~~ ^{It is available for public inspection.} The Baton Rouge office of the Louisiana Auditor and, ~~where appropriate,~~ ^{where appropriate,} at the office of the parish clerk of court.

Release Date APR 13 1988

JUDICIAL EXPENSE FUND OF THE
TWENTY-FIFTH JUDICIAL DISTRICT COURT
Baton Rouge, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1987

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June 23, 1998

INDEPENDENT AUDITOR'S REPORT

The Honorable Robert M. Merriam, III, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court
Baton Rouge, Louisiana

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

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

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

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

Respectfully submitted,


DURNIN & JAMES
CPA'S

GENERAL PURPOSE FINANCIAL STATEMENTS
(CONDENSED STATEMENTS - OVERVIEW)

**JUDICIAL DEPOSIT FUND OF THE
FOURTY-FIRST JUDICIAL DISTRICT COURT
Lafayette, Louisiana**

**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2007**

	<u>COMPENSATION FUND</u>		<u>ACCOUNT</u>	<u>TOTAL</u>	
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>GENERAL</u>	<u>PROGRAMS/CHG</u>	<u>RES</u>
	<u>FUND</u>	<u>FUND</u>	<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND</u>
ASSETS					
ASSETS:					
Cash and cash equivalents	\$648,825	\$105,877	\$ -	\$648,825	\$648,825
Receivables	28,314	-	-	28,314	4,400
Due from other governments					
less of all amounts					
For uncollected taxes	17,983	-	-	17,983	48,400
Due from other funds	-	-	-	-	-
Fixed assets	-	-	262,630	262,630	138,820
TOTAL ASSETS	\$695,122	\$211,877	\$262,630	\$967,629	\$830,045
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Accounts payable	\$ 31,487	\$18,388	\$ -	\$178,780	\$178,488
Due to other funds	-	-	-	-	-
Total Liabilities	\$ 31,487	\$18,388	\$ -	\$178,780	\$178,488
Fund Equity:					
Investment in general					
fixed assets	\$ -	\$ -	\$64,432	\$64,432	\$158,000
Fund balances:					
unreserved -					
undesignated	128,613	108,038	-	262,782	\$12,864
Total Fund Equity	\$128,613	\$108,038	\$262,632	\$728,344	\$712,356
TOTAL LIABILITIES AND FUND EQUITY	\$191,122	\$226,426	\$262,632	\$967,629	\$830,045

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE
TWENTY-FIFTH JUDICIAL DISTRICT COURT
Ando, Louisiana**

**COMPARED STATEMENT OF REVENUES, EXPENDITURES, AND
BALANCE IN FUND BALANCES - ALL GOVERNMENTAL FUNDS THERE
For the Year Ended December 31, 1997**

	GENERAL FUND	GENERAL FUND	TOTAL GOVERNMENTAL FUNDS	
			1997	1996
REVENUES				
State:				
Civil Court	\$ 71,000	0	\$ 71,000	\$ 71,000
Criminal Court	150,000	-	150,000	150,000
Criminal Court - DOC	4,000	-	4,000	4,000
Criminal probation administration fees	116,000	-	116,000	116,767
Support enforcement fees	-	211,000	211,000	211,000
Developmental fees criminal court fund	14,000	-	14,000	14,000
Developmental fees:	-	48,000	48,000	48,000
Interest earned	5,000	5,000	10,000	10,000
Other income	1,000	-	1,000	1,000
Total Revenues	\$161,000	\$ 274,000	\$435,000	\$435,767
EXPENDITURES				
Current:				
Administration in conflict	\$ 18,000	0	\$ 18,000	\$ 18,000
Delinquent and related	14,000	500	14,500	9,000
General office expenditures	16,000	14,070	30,070	37,000
Repairs and maintenance	4,000	-	4,000	7,000
Telephone	15,070	800	16,270	11,815
New library, books and computer	5,000	1,150	6,150	7,125
Travel, training and meetings	5,000	19,000	24,000	18,000
For operation maintenance agreement	-	49,000	49,000	16,000
Accounting, auditing and				
professional fees	11,120	2,000	13,120	10,000
Court reporter	16,070	700	16,770	16,000
Contracted law clerks	5,000	10,000	15,000	15,000
Insurance	4,000	1,000	5,000	4,000
Prothonotary office expenses	16,070	-	16,070	16,000
Printing office supplies	-	54,000	54,000	54,170
Disbursements, liability, public defender				
on case files and other clerks	-	111,000	111,000	111,000
Data processing	5,000	3,000	8,000	4,000
Data processing expenditures	500	47,000	47,500	18,070
Other	300	1,000	1,300	1,000
Capital outlay	17,000	10,000	27,000	14,500
Total Expenditures	\$160,000	\$,410,170	\$,570,170	\$,511,000
EXCESS UNAPPORTIONED OR DEFERRED OVER EXPENDITURES	\$ 1,000	\$129,830	\$130,830	\$124,767
Other Financing Sources (Less):				
Operating transfers in (out)	0	0	0	0
Interest earnings of revenues and other sources over expenditures and other fees	\$ 15,000	\$110,000	\$125,000	\$110,000
FUND BALANCE				
Beginning of Year	\$20,000	\$,110,000	\$130,000	\$110,000
End of Year	\$21,000	\$,220,000	\$241,000	\$220,000

The accompanying notes are an integral part of this statement.

**JUDICIAL EXPENSE FUND OF THE
FOURTY-FIRST JUDICIAL DISTRICT (FOURTH
JUDIC. TERRITORY)
Lafayette, Louisiana**

**UNPAID GOVERNMENT OF LOUISIANA DEBITMENTS, AND
CHANGES IN FUND BALANCES - BUDGET (MAY) BASIS AND ACTUAL -
ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 1987**

	BUDGET, 1987			ACTUAL, 1987		
	APPROVED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	APPROVED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Item:						
Small Cases	\$ 50,000	\$ 71,443	\$ 21,443	\$ -	\$ -	\$ -
Criminal Court	80,000	80,443	443	-	-	-
Criminal Court - Fee	2,000	4,000	2,000	-	-	-
Criminal Court - Inspection Fee	124,000	124,000	-	-	-	-
Support and Payment from Development from Criminal Court Fund	-	-	-	100,000	211,180	111,180
Reimbursement of State	20,000	20,000	-	-	-	-
Interest earned	5,000	5,000	-	40,000	40,000	-
Other Income	20,000	1,000	19,000	2,000	2,000	-
Total Revenues	301,000	427,986	126,986	142,000	464,180	322,180
EXPENDITURES						
Item:						
Administrative contracts (including staff salaries)	\$ 22,000	\$ 24,500	\$ 2,500	\$ -	\$ -	\$ -
General office expenditures (supplies and materials)	45,000	59,344	14,344	45,000	50,470	5,470
Telephone	3,000	3,000	-	3,000	-	3,000
Law library, books and materials	5,000	2,700	2,300	5,000	2,700	2,300
Travel, lodging and meals	5,000	7,000	2,000	10,000	22,000	12,000
Printing and publishing	-	-	-	20,000	20,000	-
Accounting, auditing and professional fees	5,000	22,113	17,113	5,000	6,500	1,500
Court reporters	10,000	29,750	19,750	2,000	750	1,250
Contracted law clerks services	15,000	7,000	8,000	75,000	63,000	12,000
Retention of files contract services	5,000	4,750	250	5,000	2,000	3,000
Retention of files contract services (office supplies, stenography, billing, printing, deletes, waste clerk, and other clerks)	-	-	-	10,000	20,000	10,000
Data processing	5,000	2,500	2,500	10,000	2,500	7,500
PCMS program expenditures in fee	-	100	100	60,000	45,000	15,000
Capital outlay	10,000	27,000	17,000	2,000	2,000	-
Total Expenditures	120,000	201,353	81,353	142,000	204,170	62,170
NET CHANGES IN FUND BALANCES						
Initial Balance	\$ 1,000	\$ 57,144	\$ 56,144	\$150,000	\$127,000	\$ 27,000
Other financing sources (used - Operating Transfers to State)	-	42	42	-	42	42
Initial Deficiency of Revenue and Other Sources from Expenditures and Other Uses	\$ 1,000	\$ 57,144	\$ 56,144	\$150,000	\$127,000	\$ 27,000
Final Balance	\$201,000	\$214,386	\$13,386	\$292,000	\$254,170	\$37,830

The accompanying notes are an integral part of this statement.

JUDICIAL EXPENSE PLAN OF THE
 TWENTY-FIRST JUDICIAL DISTRICT COURT
 Andie, Louisiana

For the Year Ended December 31, 1991

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JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
ANDLÉ, LOUISIANA

NOTE TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1987

INTRODUCTION

The Judicial Expense Fund of the Twenty-first Judicial District Court (hereinafter referred to as "Judicial Expense Fund") was established on July 8, 1981 by Act No. 437, Subchapter A of Section 984.4 of Title 13 of the Louisiana Revised Statutes of 1982 by the Legislature of Louisiana. This original Act was amended by Act 1985, Number 64, Section 1.

The Statute provides for the collection of fees or costs in addition to all other fees or costs now or hereafter provided by law. The clerks of Court of the Twenty-First Judicial District Court shall collect from every person filing any type of civil suit or proceeding and who is not otherwise exempted by law from the payment of court costs, a sum to be determined by Judges of said district, sitting en banc, which sum shall not exceed ten dollars, subject, however, to the provisions of Louisiana Code of Civil Procedure, Article 5180, et seq.; and in all criminal cases over which the Twenty-first Judicial District Court has jurisdiction, there shall be taxed as costs against every defendant who is convicted after trial or after he pleads guilty or who forfeits his bond, a sum likewise determined, but which shall not exceed ten dollars, which shall be in addition to all other fines, costs or forfeitures lawfully imposed, and which shall be transmitted to the said clerk for further disposition in accordance herewith.

The Judges, en banc, of the Twenty-first Judicial District Court may pay each of their court reporters a salary from the judicial expense fund. The Judges, en banc, may further appoint such secretarial, clerical, research, administrative or other personnel as they deem necessary to expedite the business and function of the court and pay all or any part of the salaries of such personnel out of the monies in the judicial expense fund. In like manner, the Judges may utilize the monies in the judicial expense fund to pay all or any part of the costs of establishing and maintaining a law library for the court, or for buying and maintaining any type of equipment, supplies or other items consistent with the proper administration and efficient operation of the court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, the reporting component, the Tangipahoa Parish Council is the financial reporting entity for Tangipahoa Parish. The financial reporting entity consists of (a) the primary government (Council); (b) organizations for which the primary government is financially

JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
PRITTS, LOUISIANA

RELATE TO THE FINANCIAL STATEMENTS (CONTINUED)

accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 34 established criteria for determining which component units should be considered part of the Tangipahoa Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.
2. Organizations for which the Parish Council does not appoint a voting majority but are financially dependent on the Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Judicial Expense Fund's revenues are self-generated, the Judicial Expense Fund is not financially dependent on the council. The Judicial Expense Fund was determined not to be a component unit of the Tangipahoa Parish Council, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Judicial Expense Fund and do not present information on the Parish Council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the Judicial Expense Fund are organized on the basis of two funds and two account groups, each of which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund balance, revenues, and expenditures. Funds of the Judicial Expense Fund are classified as governmental funds. Governmental funds account for the Judicial Expense Fund's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. Governmental funds of the Judicial Expense Fund include:

JUDICIAL EXPENSE FUND OF THE
EIGHTY-FIRST JUDICIAL DISTRICT COME
Lafayette, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. **General Fund** - the general operating fund of the Judicial Expense Fund accounts for all financial resources, except those required to be accounted for in other funds.
2. **Special Revenue Fund** - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

D. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

All governmental fund type operations are accounted for on a spending or "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheet.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. No depreciation has been provided on the general fixed assets.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group.

The two account groups are not "funds". They are concerned only with the movement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditures recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect any current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group. The Judicial Expense Fund had no long-term debt as December 31, 1997.

E. BASIS OF ACCOUNTING

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

JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
JACKSON, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS--(CONTINUED)

REVENUES

Substantially all governmental fund revenues (fees, grants and interest earned) are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as per current assets, an exception to this rule is criminal probation supervision fees which are recorded as revenue when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

F. BUDGETS AND BUDGETARY ACCOUNTING

The Judicial Expense Fund adopted an operating budget for the general fund and the special revenue fund for the fiscal year ended December 31, 1997. The budget for the general fund and the special revenue fund is adopted on the modified accrual basis of accounting consistent with generally accepted accounting principles (GAAP).

The Judicial Expense Fund follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Fund Administrator prepares a proposed budget and submits it to the Judges of the Twenty-First Judicial District Court for their review no later than fifteen days prior to the beginning of each fiscal year.
2. A meeting is then held with the Fund Administrator and the Judges to review the proposed budget and formal adoption is made by majority vote of the Judges of the Twenty-First Judicial District Court. The budget for 1997 was adopted by the Judges on December 4, 1996.
3. Copies of the adopted budget are kept on file for public inspection.
4. Budgetary amendments due to increases or decreases in revenues or expenditures over amounts estimated require majority vote of the Judges of the Twenty-First Judicial District Court. The budget for the year ended December 31, 1997, was amended by majority vote of the Judges on November 9, 1997.
5. All budgetary appropriations lapse at the end of each year.
6. Formal budgetary integration is not employed.

G. ENCUMBRANCES

The Judicial Expense Fund does not utilize encumbrance accounting.

JUDICIAL EXPENSE FUND OF THE
TWENTH-WARD JUDICIAL DISTRICT COURT
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

II. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include amounts in demand deposits, interest bearing demand deposits and time certificates of deposits. Under state law, the Judicial Expense Fund may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

3. INVENTORY

The Judicial Expense Fund has no inventory on hand at December 31, 1997. Expensible supplies in the General Fund are recorded as expenditures at the time the supplies are purchased.

4. PREPAID ITEMS

The Judicial Expense Fund did not record any prepaid items at December 31, 1997.

5. 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. Public domain or infrastructures are not capitalized. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical costs.

6. COMPENSATED ABSENCE

All full-time employees earn ten (10) days of annual leave and ten (10) days of sick leave after one year of service. Unused sick leave and annual leave is not accumulated. At December 31, 1997, there were no employee leave benefits requiring recognition in accordance with GASB Statement No. 35.

7. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

8. TOTAL COLUMN OF COMBINED STATEMENT

The total column on the combined statement is captioned Memorandum only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations. In conformity with generally accepted accounting principles. Neither in such data

**JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
PRICHA, LOUISIANA**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

For reporting purposes, cash and cash equivalents include demand deposits and time certificates of deposits. Under Louisiana law the Fund may deposit funds within a financial agency bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the Fund may invest in time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

As reflected in the accompanying combined balance sheet, the Fund had cash and cash equivalents totaling \$229,812 at December 31, 1977. Cash and cash equivalents are stated at cost, which approximates market. These deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. The following is a summary of cash and cash equivalents as confirmed by financial institutions at December 31, 1977, with the related federal deposit insurance and pledged securities. The cash and cash equivalents at December 31, 1977, were secured as follows:

	COMMERCE BANK BALANCE DEC. 31, 1977	FIDELITY INSURANCE	PLEDGED SECURITIES (INTEREST)
Demand Deposits	\$ -	\$ -	\$ -
Interest Bearing Demand Deposits	227,718	227,880	50,500
Time Certificates Deposit	220,088	220,000	-----
Total	<u>\$447,806</u>	<u>\$447,880</u>	<u>\$50,500</u>

Cash and cash equivalents in the amount of \$229,272 were unsecured.

3. RECEIVABLES

Receivables represent accrued interest on certificates of deposit, court filing fees, and support account fees earned in 1977 and received in 1978 from the following:

	General Fund	Special Revenue Fund	Total
Fees:			
Clerk of Court:			
Tensas Parish	\$ 5,895	\$ -	\$ 5,895
Livingston Parish	4,888	-	4,888
St. Helena Parish	318	-----	318
Civil Court Fees	<u>4,265</u>	<u>-----</u>	<u>4,265</u>

JUDICIAL EXPENSE FUND OF THE
 TWENTY-FIRST JUDICIAL DISTRICT COURT
 Natchitoches, Louisiana

ADDED TO THE FINANCIAL STATEMENTS CONTINUED

Sheriff:			
Tangipahoa Parish	\$13,788	\$ -	\$13,788
Livingston Parish	3,898	-	3,898
St. Andrew Parish	-	-	-
Criminal Court Fees	\$14,478	\$ -	\$14,478
OTHER	-4,311	-	-4,311
Total Receivables	\$27,853	\$ -	\$27,853

No allowance for uncollectible receivables is required as December 31, 1987.

4. DUE FROM OTHER GOVERNMENTAL UNIT

The due from other governments consists of unsecured loans made to the criminal court fund of Livingston Parish and accounts due from the Tangipahoa Parish Council - Criminal Court Fund. The outstanding balances as of December 31, 1987 consist of the following:

Criminal Court Fund - Livingston Parish	\$ 5,810
Tangipahoa Parish Council - Criminal Court Fund	22,024
Interest	\$ 27,834
Less Allowance For Uncollectible Accounts	-
Total	\$ 27,834

5. CHANGES IN GENERAL FIXED ASSETS

The general fixed assets of the Judicial Expense Fund include only those assets purchased by funds provided for in the Judicial Expense Fund.

A summary of changes in general fixed assets for the year ended December 31, 1987 follows:

	Balance January 1, 1987	Additions	Deductions	Balance December 31, 1987
Furniture & Fixtures	\$ 32,847	\$ 5,898	\$ -	\$ 38,745
Equipment	147,248	21,814	-	169,062
Total	\$180,095	\$27,712	\$ -	\$207,807

6. PENSION PLAN

All employees of the Judicial Expense Fund are members of the social security system.

JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
Baton Rouge, Louisiana

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

In addition to employee payroll deduction, the Judicial Expense Fund seeks funds to match the employee contributions. The Fund's portion of contributions to the social security system for the year ended December 31, 1993, totaled \$2,424. The Judicial Expense Fund does not have any liability for employee pension benefits.

9. LEASES

The Judicial Expense Fund records operating leases as current expenditures in the accompanying financial statements. The following is an analysis of significant operating leases as of December 31, 1993:

On July 17, 1993, the Judicial Expense Fund entered into a 14 month lease for a photo copier. The lease provides for rental of \$488 per month commencing July 27, 1993 through October 27, 1994; thereafter, for \$304 per month until terminated.

On September 18, 1993, the Judicial Expense Fund entered into a 18 month lease for a photo copier. The lease provides for rental of \$470 per month commencing September 18, 1993 through January 18, 1994; thereafter, for \$270 per month until terminated.

On April 27, 1993, the Judicial Expense Fund entered into a month-by-month lease for office rent in Livingston Parish. The lease provides for rental of \$988 per month commencing May 1, 1993, and can be terminated at any time.

On January 3, 1994, the Judicial Expense Fund entered into a twelve month lease for office rent in Tangipahoa Parish. The lease provides for rental of \$188 per month commencing January 3, 1994, through January 3, 1995; thereafter, for \$154 per month until terminated.

Since each of these four leases may be terminated at any time, the Judicial Expense Fund has no required future annual commitments under these leases.

10. LITIGATION

There is no litigation pending against the Judicial Expense Fund as of December 31, 1993.

**OVERSEAS INVESTMENT SECTION'S REPORTS
AND FINANCIAL AND RECOMMENDATIONS**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Durnin & James

REGISTERED PUBLIC ACCOUNTANTS

John H. Durnin, CPA*
Edward D. James, CPA*
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Member
American Institute of
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Charles R. Williams, CPA
Robert C. Harris, CPA

Member
Society of Certified
Financial Planners

FORM 11, 1998

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Robert E. Harrison, III, Chief Judge
and Honorable Judges
Twenty-First Judicial District Court,
MOBILE, LOUISIANA

We have audited the general purpose financial statements of the Judicial Expense Fund of the Twenty-First Judicial District Court, Mobile, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 23, 1998. We conducted our audit in accordance with generally accepted auditing standards and 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 Judicial Expense Fund of the Twenty-First Judicial District Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings as item 97-1.

Internal control over financial reporting

In planning and performing our audit, we considered the Judicial Expense Fund of the Twenty-First Judicial District Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and the Louisiana legislative bodies. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

Quinn E. James
QUINN E. JAMES, CPA

FINTECH AND BLOCKCHAIN

JUDICIAL EXPENSE FUND OF THE
TWENTY-FIRST JUDICIAL DISTRICT COURT
Lafayette, Louisiana

CURRENT YEAR AUDIT FINDINGS
For the Year ended December 31, 1997

FINDINGS AND RECOMMENDATIONS

21. - INADEQUATE FUNDING OPERATIONS

The Judicial Expense Fund did not comply with ISA B.2. 18(1)(4) in that cash in the amount of 203,877 was not secured by either FIDIC or the pledge of securities owned by the bank.

RECOMMENDATION

We recommend that the Judicial Expense Fund monitor on a regular basis the value of securities pledged by its fiscal agent bank(s) in order to insure that all deposits are fully secured at all times by FIDIC insurance and pledged securities.

MANAGEMENT'S RESPONSE

The Judicial Expense Fund will take the necessary steps in order to insure that all cash and cash equivalents are properly secured at all times.

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AECIT FINDINGS

JUDICIAL DEFENSE FUND OF THE
FOURTY-FIFTH JUDICIAL DISTRICT COURT
Ando, Louisiana

CORRECTIVE ACTION PLAN FOR CURRENT YEAR ABILITY FINDINGS
FOR the Year Ended December 31, 1997

<u>Ref.#</u>	<u>Description of Finding</u>	<u>Corrective Action Plan</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
97-1	Inadequate Budget execution	To closely monitor pledged resources on a continuing basis	Hollins Bailey	June 30, 1998 and on a continuing basis thereafter

GENERAL SUMMARY OF PRICE INDEX FINDINGS

OFFICIAL REPORTS PAGE OF THE
FOURTY-FOUR POLITICAL DISTRICT CODE
Book, Louisiana

EXCESSY SCHOOL OF PRISON MAINTENANCE
For the Year Ended December 31, 1947

Placed over
Headings
Accounted _____
Commission
Action _____
Description of Disburse _____

Plan Correction Action - Additional
PARTIAL CORRECTION ACTION TAKEN REQUISITION

Book

Page