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**THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUSHATTA, LOUISIANA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
JUNE 30, 1968**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or his deputy, and other appropriate public officials. The report is available for public inspection at the office of the State Auditor or the Legislative Auditor and, when appropriate, at the office of the parish clerk of court.

Release Date SEP 02 1968

**THIRTY-NINTH JUDICIAL DISTRICT COURT COMMISSEUR  
CHRISTINA L. BUDENOK  
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JUNE 30, 2022**

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## GENERAL PURPOSE FINANCIAL STATEMENTS

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**INDEPENDENT AUDITORS' REPORT**

Honorable Lewis Sams, Judge  
Thirty-Ninth Judicial District Court Expense Fund  
P. O. Box 401  
Covington, Louisiana 70018

We have audited the accompanying general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund, Covington, Louisiana as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of the Thirty-Ninth Judicial District Court Expense Fund'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 the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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 Thirty-Ninth Judicial District Court Expense Fund, Covington, Louisiana as of June 30, 1998, 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 a report dated August 18, 1998, on our consideration of the Thirty-Ninth Judicial District Court Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The financial information for the year ended June 30, 1997, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated September 12, 1997, on the general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund.

**Hines, Jackson & Hines**  
New Orleans, Louisiana  
August 18, 1998

## COMBINED STATEMENTS - OVERVIEW

**THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
CONSOLIDATED FINANCIALS  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
8/31/20, 2019 AND 2020**

EXHIBIT A

	General Fund	General Fund Assets	Total (Monetizable Only)	
			2020	2019
<b>ASSETS</b>				
Cash	\$ 66,883	\$ 0	\$ 66,883	\$ 30,290
Due from other governments	3,271	0	3,271	6,753
Prepaid expenses	0	0	0	94
Furniture and equipment	0	28,724	28,724	12,485
<b>Total Assets</b>	<b>\$ 70,154</b>	<b>\$ 28,724</b>	<b>\$ 98,878</b>	<b>\$ 49,622</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 6,666	\$ 0	\$ 6,666	\$ 320
Payroll and withheld income taxes payable	840	0	840	710
<b>Total Liabilities</b>	<b>7,506</b>	<b>0</b>	<b>7,506</b>	<b>1,030</b>
<b>FUND EQUITY</b>				
Investment in general fund assets	0	28,724	28,724	12,485
Fund balance - unrestricted - undesignated	62,648	0	62,648	25,649
<b>Total Fund Equity</b>	<b>62,648</b>	<b>28,724</b>	<b>91,372</b>	<b>38,134</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 70,154</b>	<b>\$ 28,724</b>	<b>\$ 98,878</b>	<b>\$ 49,622</b>

The notes to the financial statements are an integral part of this statement.

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**THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COLLSHATE, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUNDS BALANCE - ALL GOVERNMENTAL FUND TYPES (GENERAL FUND)  
FOR THE YEARS ENDED JUNE 30, 1994 AND 1993**

	General Fund	Total (Millions/Dollars Only)	
		1993	1992
<b>REVENUES</b>			
State Shared Revenue	\$ 1,348	\$ 1,348	\$ 2,407
Court fines	16,117	16,117	22,886
Tuition in Hood of Services	25,000	25,000	25,000
Inter-governmental	18,706	18,706	18,706
Other	473	473	0
<b>Total Revenues</b>	<b>61,640</b>	<b>61,640</b>	<b>89,999</b>
<b>EXPENDITURES</b>			
Inter-governmental			
Accounting	1,480	1,400	2,679
Continuing education	758	758	788
Contract services	466	466	3,280
Books and subscriptions	163	363	300
Equipment rental	0	0	587
Miscellaneous	17	17	0
Printing	4,200	4,200	5,821
Postage	30	28	18
Office expense	1,004	1,000	3,078
Salaries	14,800	14,800	17,031
Telephone	4,080	4,080	4,491
Traavel	540	540	690
Capital outlay	8,219	8,220	0
<b>Total Expenditures</b>	<b>56,482</b>	<b>56,482</b>	<b>78,616</b>
Income of Revenue Over(Under) Expenditures	15,158	15,158	11,383
Fund Balance, Beginning of year	21,619	21,619	14,991
<b>Fund Balance, End of year</b>	<b>\$ 36,777</b>	<b>\$ 36,777</b>	<b>\$ 26,374</b>

**THIRTY-SIXTH JUDICIAL DISTRICT COURT DISTRICT FUND  
 COUSHATTA, LOUISIANA  
 STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - SUBJECT FUND OF BUDGETARY ACTUALS  
 ALL GOVERNMENTAL FUND TYPES - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 1998**

	Budget	Actual	Variance Exp./In Excess
<b>REVENUES</b>			
Real Estate Income	\$ 1,500	\$ 1,245	\$ (255)
Court costs	30,000	30,117	117
Families in Need of Services	21,000	20,000	0
Inter-governmental	30,000	30,700	700
Other	0	420	420
<b>Total Revenues</b>	<b>92,500</b>	<b>92,482</b>	<b>18</b>
<b>EXPENSES</b>			
General governmental			
Accounting	1,000	1,000	0
Advertising	700	100	0
Contractual services	400	400	(0)
Courtesy services	400	140	0
Dues and subscriptions	0	0	0
Equipment rental	0	0	0
Miscellaneous	0	17	(17)
Postage	4,200	4,200	0
Printing	0	20	(20)
Postage	1,500	1,500	0
Office expense	34,000	34,000	(0)
Salaries	4,000	4,000	(0)
Telephone	700	500	0
Travel	0	0	0
Capital outlay	0	0	0
<b>Total Expenditures</b>	<b>36,800</b>	<b>36,800</b>	<b>0</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 55,699</b>	<b>\$ 55,682</b>	<b>\$ 17</b>
Fund Balance, Beginning of year		25,640	
Fund Balance, End of year		<b>\$ 81,322</b>	

The notes to the financial statements are an integral part of this statement.



**THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COULBERTIA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 1999**

**NOTE 1            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Thirty-Ninth Judicial District Court Expense Fund was created by an act of the Legislature of Louisiana during their 1976 regular session. The Fund began operating in March 1980. The judge of the Thirty-Ninth Judicial District, who is an elected official, has control over the Fund and all disbursements made herefrom. The Thirty-Ninth Judicial District encompasses Red River Parish, Louisiana.

The accounting and reporting policies of the Thirty-Ninth Judicial District Court Expense Fund conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Such accounting and reporting provisions also conform to the requirements set forth in the Louisiana Governmental Audit Guide, and in Louisiana Revised Statutes 24:543 and 24:517, and to the industry audit guide, *Guide of State and Local Governmental Units*.

**4.        Financial Reporting Entity**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining component units which should be considered part of a primary government 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 include:

1.        Appointing a voting majority of an organization's governing body, and
  - a.        The ability of the primary government 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 primary government.
2.        Organizations for which the public jury does not appoint a voting majority but are fiscally dependent on the primary government.
3.        Organizations for which the reporting entity financial statements would be misleading if those of the organization is not included because of the nature or significance of the relationship.

The financial reporting entity consists of: (1) the primary government, (2) organizations for which the primary government is financially accountable, and (3) other organizations for which nature and significance of their relationship with the primary government are such that inclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The Thirty-Ninth Judicial District Court Expense Fund operates autonomously and independently from the state of Louisiana. The judge of the Thirty-Ninth Judicial District, who has control over the Fund, is an elected official. The Fund has an oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the Fund. Therefore, the Thirty-Ninth Judicial District Court Expense Fund reports as an independent reporting entity.

**THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND  
COUShattO, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 2008**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B.      Fund accounting**

The accounts of the Thirty-Sixth Judicial District Court Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund-like general fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purposes of carrying on specific activities in accordance with laws, regulations, or other restrictions. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain governmental functions or activities. The fund is presented, in the financial statements in this report, from one generic fund type and one broad fund category as follows:

**Governmental Fund**

**General Fund** - It is the general operating fund of the Thirty-Sixth Judicial District Court Expense Fund. It is used to account for all financial resources of the Thirty-Sixth Judicial District Court Expense Fund.

**Asset Groups**

An asset group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

**C.      General Fixed Assets Account Group**

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 general fixed assets. All of the Court's purchased general fixed assets are valued at historical cost. Any general fixed assets acquired through donation are valued at the estimated fair market value at the time of receipt.

**D.      Basis of accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied.

The governmental fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred, except that principal and interest on general long term debt is recognized when due.

Those revenues susceptible to accrual include court fees and interest income.

**THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
CIRCULARS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS COMBINED  
JUNE 30, 1998**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

**K.      Cash and Cash Equivalents**

Consistent with GASB Statement 9 "Reporting Cash Flows of Proprietary and Nonresponsable Trust Funds and Governmental Entities that are Proprietary Fund Accounting", the Thirty-Ninth Judicial District Court Expense Fund defines cash and cash equivalents as follows:

*Cash* - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

*Cash equivalents* - all short-term highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

**L.      Budgets and Budgetary Accounting**

The Court prepares a budget for its general fund on a basis consistent with generally accepted accounting principles. The procedures with respect to the budget are designed to meet the requirements of applicable Louisiana Revised Statutes. The Court amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. Funded budgetary accounting is employed as a management control.

**M.      Compensated Absences**

Full-time employees of the Fund earn five days vacation leave and five days sick leave each year after completion of at least one year of employment. Leave cannot be accumulated from one calendar year to the next; therefore, no liability for compensated absences has been recorded in the accompanying financial statements.

**N.      Receivables**

All receivables are reported at their gross value net, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

**O.      Fund Equity**

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

**P.      Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fund's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements, since their inclusion would make the statements unduly complex and difficult to read.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND  
 CONSOLIDATED FINANCIAL STATEMENTS  
 NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
 JUNE 30, 1998

**NOTE 8      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)**

**K.      Total Columns on Combined Statements - Overview**

Total columns on the general purpose financial statements are captioned "Management Only" to indicate that they are prepared only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a municipality. Inter-fund eliminations have not been made in the aggregation of this data. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

**L.      Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

**LL.      Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to ensure that portions of the applicable appropriation, is not employed by the Thirty-Ninth Judicial District Court Expense Fund.

**NOTE 9      CASH AND CASH EQUIVALENTS**

As June 30, 1998, the Court had cash in demand deposit accounts of \$66,865. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities 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 bank. These securities are held in the name of the pledging fiscal agent bank in a holding of custodial bank that is mutually acceptable to both parties. As of June 30, 1998, the Court had \$66,867 in bank deposits. These deposits were secured from risk by \$66,867 in federal deposit insurance.

**NOTE 10      CHANGES IN GENERAL, FIXED ASSETS**

A Summary of changes in general fixed assets follows:

	Office Furniture & Equipment
Balance at June 30, 1997	\$ 12,489
Additions	8,239
Deletions	<u>          0</u>
Balance at June 30, 1998	\$ <u>20,728</u>

**THIRTY-THIRD JUDICIAL DISTRICT COURT SYSTEM FUND  
CONSULTANTS' AGREEMENT  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
JUNE 30, 1998**

**NOTE 4 RETIREMENT COMMITMENTS**

All employees of the Thirty-Third Judicial District Court are members of the Louisiana State Employees' Retirement System (LASERS), an agency of the State of Louisiana established under the provisions of Title 42, Chapter 18, of the Louisiana Revised Statutes of 1998. LASERS is a single employer public employee retirement system which is organized for the purpose of providing retirement and other benefits for employees of the State of Louisiana and its various departments and agencies and their beneficiaries. LASERS is administered and controlled by an eleven member Board of Trustees and is funded through member and employer contributions and investment earnings.

The age and years of creditable service required of a member to retire with full benefits are established by statute. These vary according to the member's employer and job classification. Benefits are available for regular retirement if the member has:

- Thirty (30) years or more service at any age
- Twenty-five (25) years or more service at age fifty-five (55)
- Ten (10) years or more service at age sixty (60)

The basic annual retirement benefit for most members is equal to 1.5% of the average compensation for their thirty-six (36) highest consecutive earnings months multiplied by the number of years of creditable service plus \$300. Participants who became members of LASERS on or after July 1, 1998 are not eligible for the \$300 addition to the annual retirement benefit formula.

Average compensation is defined as the member's average annual earned compensation for the period of 36 consecutive months of employment during which the member's total earned compensation was greatest. The maximum annual retirement benefit cannot be more than the lesser of 100% of average compensation, or the individuals joining the system after January 1, 1990, the specific dollar amounts of actuarial determined monetary limits which vary depending upon the member's age at retirement.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing or calling the Louisiana State Employees' Retirement System (LASERS).

Funding for LASERS comes from payroll contributions by both employee and employer, in addition to savings on investments. Member cost-sharing rates are set by law. Employer contributions are deducted from salaries and credited to the System by participating employers. Plan members are required by state statute to contribute 1.5% of variable compensation. Employer contributions for the year were 13.0%. The employees' contributions are deducted from the employees' salaries and are credited monthly. The Thirty-Third Judicial District Court Expense Fund's contributions to the System for the year ended June 30, 1998, was \$4,289, equal to the required contribution.

**NOTE 5 FAMILIES IN NEED OF SERVICES**

The Thirty-Third Judicial District Court received \$21,000 during the fiscal year ended June 30, 1998 for the administration of the Families in Need of Services Program, Title VII of the Louisiana Children's Code within the Thirty-Third Judicial District. The Court incurred expenses of \$25,000 during the fiscal year ended June 30, 1998 for the administration of this program.

**THIRTY-SIXTH JUDICIAL DISTRICT COURT EXPENSE FUND  
TERMINATA, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 1998**

**NOTE 4 LITIGATION**

The Thirty-Sixth Judicial District Court Expense Fund had no outstanding definitive litigation pending at June 30, 1998.

**NOTE 7 LEASES**

The Thirty-Sixth Judicial District Court Expense Fund had no capital leases at June 30, 1998.

**HENRI, JACKSON & HINES**  
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Partner

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Lewis Sarno, Judge  
Thirty-Ninth Judicial District Court Expense Fund  
P.O. Box 400  
Covington, Louisiana 70009

We have audited the general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund, Covington, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated August 18, 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 Thirty-Ninth Judicial District Court Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting:**

In planning and performing our audit, we considered the Thirty-Ninth Judicial District Court Expense Fund'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. 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 the Thirty-Ninth Judicial District Court Expense Fund and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

**Walter, Jackson & Hines**  
Monroe, Louisiana  
August 18, 1998.

**TRUSTEES MEMORIAL DISTRICT COURT EXPENSE FUND  
COULBERTIA, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR ACTION FININGS  
FOR THE YEAR ENDED JUNE 30, 2026**

**SCHEDULE I**

Ref. No.	Fiscal Year Funding Initially Decurred	Description of Fines	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
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Nothing came to our attention that would require disclosure under Government Auditing Standards.



**THIRTY-NINTH JUDICIAL DISTRICT COURT (OFFENSE FUND)  
EAST ORLEANS, LOUISIANA  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AIDE FINANCES  
FOR THE YEAR ENDED JUNE 30, 2008**

**SCHEDULE D**

<u>Ref. No.</u>	<u>Description Of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
-----------------	-------------------------------	----------------------------------	-------------------------------------	------------------------------------

Nothing came to our attention that would require disclosure under Government Auditing Standards.