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**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND**
Baton Rouge, Louisiana
General Purpose Financial Statements
and Independent Auditor's Report
As of and for the Year Ended
December 31, 1997

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

Release Date July 6, 1998

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INDEPENDENT AUDITOR'S REPORT

Twenty-Ninth Judicial District Judicial Clerk's Fund
Houma, Louisiana

We have audited the accompanying general purpose financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, 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 management of the Twenty-Ninth Judicial District Judicial Clerk's Fund. 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 contained in the 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 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 general purpose 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 Twenty-Ninth Judicial District Judicial Clerk's Fund 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 a report dated June 9, 1998, on our consideration of the Twenty-Ninth Judicial District Judicial Clerk's Fund internal control structure and a report dated June 9, 1998, on its compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.



June 9, 1998

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Balance Sheet
 December 31, 1997

Statement A

	Governmental Fund Type - General Fund	Account Group General Fixed Assets	Total (Memorandum 091.70)
ASSETS			
Cash and cash equivalents (Note D)	\$ 121,291	\$ -	\$ 121,291
Furniture and equipment (Note C)	<u> -</u>	<u>190,252</u>	<u>190,252</u>
TOTAL ASSETS	<u>\$ 121,291</u>	<u>\$ 190,252</u>	<u>\$ 311,543</u>
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities	<u> -</u>	<u> -</u>	<u> -</u>
Equity and Other Credits:			
Investment in general fixed assets	\$ -	\$ 190,252	\$ 190,252
Fund balance - unreserved - undesignated	<u>121,291</u>	<u> -</u>	<u>121,291</u>
Total Equity and Other Credits	<u>121,291</u>	<u>190,252</u>	<u>311,543</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 121,291</u>	<u>\$ 190,252</u>	<u>\$ 311,543</u>

The accompanying notes are an integral part to these financial statements.

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Governmental Fund Type - General Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balance
 For the Year Ended December 31, 1997

Statement B

REVENUES	
Criminal fees	\$ 370,584
Civil fees	23,719
Interest earnings	1,889
Other revenue	<u>11,478</u>
Total Revenues	<u>407,670</u>
EXPENDITURES	
Personal services and related benefits	30,400
Administrative services	7,208
Professional services	89,435
Office supplies and expenditures	28,993
Conferences, dues, publications and subscriptions	13,816
Capital outlay:	
Office equipment	<u>12,328</u>
Total Expenditures	<u>202,180</u>
Excess of Revenues over Expenditures	205,490
Fund Balance at Beginning of Year	<u>45,850</u>
Fund Balance at End of Year	<u>\$ 251,340</u>

The accompanying notes are an integral part to these financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND**
St. Charles Parish, Louisiana
Governmental Fund Type - General Fund
Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (GAAP Basis) and Actual
For the Year Ended December 31, 1997

Statement C

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Criminal fees	\$ 325,000	\$ 370,584	\$ 45,584
Civil fees	33,500	33,710	210
Interest earnings	1,700	1,849	149
Other revenue	<u>30,000</u>	<u>10,478</u>	<u>1,478</u>
Total Revenue	<u>390,200</u>	<u>406,621</u>	<u>16,421</u>
EXPENDITURES			
Personal services and related benefits	60,000	78,402	(18,402)
Administrative services	7,500	3,280	4,220
Professional services	95,000	99,455	(4,455)
Office supplies and expenditures	38,000	38,993	993
Conferences, dues, publications and subscriptions	13,000	13,036	(36)
Capital outlay:			
Office equipment	<u>21,000</u>	<u>32,208</u>	<u>11,208</u>
Total Expenditures	<u>234,500</u>	<u>266,304</u>	<u>31,804</u>
Excess Revenue over Expenditures	25,700	30,317	4,617
Fund Balance at Beginning of Year	<u>45,000</u>	<u>45,000</u>	<u>—</u>
Fund Balance at End of Year	<u>\$ 70,700</u>	<u>\$ 121,317</u>	<u>\$ 50,617</u>

The accompanying notes are an integral part to these financial statements.

**TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1997**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Twenty-Ninth Judicial District Judicial Clerk's Fund was established in accordance with Louisiana Revised Statutes 13:996.13-15. The Judicial Clerk's Fund is part of the operations of the district court system.

1. Basis of Presentation

The accompanying general purpose financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund have been prepared in accordance 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.

2. Funds and Account Groups

The Judicial Clerk's Fund uses a fund (General Fund) and an account group (General Fixed Assets Account Group) to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid management by aggregating transactions relating to certain government functions and activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. On the other hand, 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 General Fund of the Judicial Clerk's Fund is classified as a governmental fund. The General Fund accounts for all of the entity's general activities and financial resources, including the collection and disbursement of specific or legally restricted monies.

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUNDS
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. The operating statements of the General Fund present increases and decreases in net current assets. The Judicial Clerk's Fund records are maintained on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

Fees are recorded in the year they are collected by the Clerk of Court.

Interest earnings on time deposits are recorded when the time deposits have matured and the interest is available.

Expenditures:

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

4. Budgets

The Judicial Clerk's Fund adopted an annual budget for the General Fund on a modified accrual basis of accounting. Budgeted amounts included in the annual financial statements include the original adopted budget amounts and any subsequent amendments.

The Judicial Clerk's Fund reserves all authority to make changes to the budget.

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Fixed Assets and Long-term Obligations

Fixed assets purchased from the General Fund are accounted for in the general fixed assets account group. Fixed assets are stated at historical cost. Purchases of general fixed assets are recorded as expenditures at the time of purchase.

There were no long-term obligations at December 31, 1997.

6. Cash

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

7. Compensated Absence and Pension Plan

The fund had no employees in 1997; therefore, it does not have a leave policy and it does not participate in any pension plan.

8. Total Columns on Balance Sheet

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**TWENTY-NINTH JUDICIAL DISTRICT
 JUDICIAL CLERK'S FUND
 St. Charles Parish, Louisiana
 Notes to the Financial Statements
 December 31, 1997**

NOTE B - CASH

At December 31, 1997, the carrying amount (book balance) of all cash of the Judicial Clerk's Fund totaled \$ 121,291, and is listed as follows:

Interest bearing demand deposits	\$ 116,091
Certificates of Deposit	<u>5,800</u>
Total	<u>\$ 121,291</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.

At December 31, 1997, the fund had \$ 124,122 in deposits (reflected bank balances). These deposits were fully secured from risk by federal deposit insurance and the pledge of securities in the amount of \$25,000 by the fiscal agent bank.

NOTE C - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (office furniture and equipment) is as follows:

Balance, December 31, 1996	\$ 177,832
Additions	12,320
Retirements	<u> </u>
Balance, December 31, 1997	<u>\$ 190,252</u>

TWENTY-NINTH JUDICIAL DISTRICT
JUDICIAL CLERK'S FUND
St. Charles Parish, Louisiana
Notes to the Financial Statements
December 31, 1997

NOTE D - LEASIS

The Judicial Clerk's Fund did not have any capital or operating lease commitments as of and for the year ended December 31, 1997.

NOTE E - LITIGATION

There were no lawsuits pending against the Judicial Clerk's Fund at December 31, 1997, that would affect the financial statements. Accordingly, no provision for any liability has been made in the component unit financial statements.

NOTE F - RELATED PARTY TRANSACTIONS

During 1997, the Twenty-Ninth Judicial District Judicial Clerk's Fund paid compensation to a related party who was hired prior to December 31, 1996. This compensation totaled \$15,000 in 1997.

According to the provisions of subsection 8A(4) of Canon 3 of the Code of Judicial Conduct, any employee of a court employed by such court on or before December 31, 1990, or any employee of a court who becomes a member of a judge's immediate family subsequent to employment shall not be prohibited from continued employment with the court.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

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

Twenty-Ninth Judicial District Judicial Clerk's Fund
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 9, 1998.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The Twenty-Ninth Judicial District Judicial Clerk's Fund is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund, for the year ended December 31, 1993, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted that, as a material weakness, the size of the Twenty-Ninth Judicial District Judicial Clerk's Fund operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in our audit of the financial statements of the Twenty-Ninth Judicial District Judicial Clerk's Fund for the year ended December 31, 1993.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



June 8, 1994

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
LAWS AND REGULATIONS BASED ON AN AUDIT OF GENERAL PURHISE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Twenty-Ninth Judicial District Judicial Clerk's Fund
Hahnville, Louisiana

We have audited the general purpose financial statements of the Twenty-Ninth Judicial District Clerk's Fund, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 3, 1997.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the Twenty-Ninth Judicial District Judicial Clerk's Fund is the responsibility of the Twenty-Ninth Judicial District Judicial Clerk's Fund. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the Twenty-Ninth Judicial District Judicial Clerk's Fund's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Jan 9, 1998