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EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND
WEST BATON ROUGE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

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 Dated 2-16-00 .

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INDEPENDENT AUDITOR'S REPORT

December 8, 1999

Honorable Jack Marionneaux
Eighteenth Judicial District Court
Plaquemine, Louisiana

I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Court as of June 30, 1999, 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. Those 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, 1999, and the results of its operations for the fiscal years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 8, 1999, on our consideration of Eighteenth Judicial Court's internal control over financial reporting and our tests of its compliance with laws and regulations.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	<u>GOVERNMENTAL</u>		<u>ACCOUNT GROUPS</u>		<u>TOTALS</u> (MEMORANDUM ONLY)
	<u>FUND TYPES</u>		<u>GENERAL</u>	<u>LONG</u>	
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>FIXED</u> <u>AGENCY</u>	<u>TERM</u> <u>DEBT</u>	
<u>ASSETS</u>					
Cash and Cash Equivalents	\$72,060	\$127,385	-0-	-0-	\$199,445
Investments-Time Deposits	-0-	415,584	-0-	-0-	415,584
Intergovernmental Receivable	23,389	-0-	-0-	-0-	23,389
Accrued Interest	-0-	11,098	-0-	-0-	11,098
Due From Other Funds	-0-	107,533	-0-	-0-	107,533
Equipment	-0-	-0-	\$548,322	-0-	548,322
Amount To Be Provided To Retire Vacations Due	-0-	-0-	-0-	\$3,195	3,195
TOTAL ASSETS	95,449	661,600	548,322	3,195	1,308,566
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES:</u>					
Payables:					
Accounts	\$1,506	\$1,082	-0-	-0-	\$2,588
Employee Withholding	2,850	761	-0-	-0-	3,611
Due To Other Funds	107,533	-0-	-0-	-0-	107,533
Accrued Wages	720	1,900	-0-	-0-	2,620
Accrued Vacations	-0-	-0-	-0-	\$3,195	3,195
Escrow	-0-	142,703	-0-	-0-	142,703
Deferred Revenue	-0-	57,261	-0-	-0-	57,261
TOTAL LIABILITIES	112,609	203,707	-0-	3,195	319,511
<u>FUND EQUITY:</u>					
Investment in General Fixed Assets	-0-	-0-	\$548,322	-0-	\$548,322
Fund Balance Unreserved-Undesignated	(17,160)	457,893	-0-	-0-	440,733
TOTAL FUND EQUITY	(17,160)	457,893	548,322	-0-	989,055
<u>TOTAL LIABILITIES AND</u> <u>FUND EQUITY</u>	95,449	661,600	548,322	3,195	1,308,566

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES
FOR FISCAL YEAR ENDED JUNE 30, 1999

	GOVERNMENTAL FUND TYPES		TOTALS
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>(MEMORANDUM ONLY)</u>
<u>REVENUES:</u>			
Intergovernmental	\$236,581	\$-0-	\$236,581
Charges For Services	-0-	601,649	601,649
Interest	-0-	22,368	22,368
Reimbursements	-0-	-0-	-0-
Other	-0-	102	102
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	236,581	624,119	860,700
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	-0-	346,338	346,338
Salaries	117,052	117,238	234,290
Fringe Benefits	19,185	26,007	45,192
Professional	-0-	3,051	3,051
Travel	11,998	5,296	17,294
Accounting	6,195	7,610	13,805
Bank Charges	102	-0-	102
Computer Consultants	5,034	2,359	7,393
Equipment Rental	-0-	-0-	-0-
Insurance	-0-	9,643	9,643
Miscellaneous	955	307	1,262
Postage	551	1,178	1,729
Supplies	5,477	2,895	8,372
Repairs	2,885	5,012	7,897
Telephone	8,744	2,302	11,046
Capital Outlay	41,227	5,745	46,972
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	219,405	534,981	754,386
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,176	89,138	106,314
FUND BALANCE, BEGINNING, JULY 1	(34,336)	368,755	334,419
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	(17,160)	457,893	440,733
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR FISCAL YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
REVENUES:			
Intergovernmental	\$207,000	\$236,581	\$29,581
Interest	-0-	-0-	-0-
Reimbursements	-0-	-0-	-0-
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	207,000	236,581	29,581
EXPENDITURES			
DISTRICT COURT			
Salaries	170,000	117,052	52,948
Fringe Benefits	28,000	19,185	8,815
Professional	4,000	-0-	4,000
Travel	10,000	11,998	(1,998)
Accounting	12,000	6,195	5,805
Bank Charges	100	102	(2)
Computer Consultants	1,000	5,034	(4,034)
Equipment Rental	10,000	-0-	10,000
Miscellaneous	13,825	955	12,870
Postage	1,000	551	449
Supplies	8,000	5,477	2,523
Repairs	2,000	2,885	(885)
Telephone	10,000	8,744	1,256
Capital Outlay	-0-	41,227	(41,227)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	269,925	219,405	50,520
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(62,925)	17,176	80,101
FUND BALANCE, BEGINNING, JULY 1	<hr/>	<hr/>	<hr/>
	(34,336)	(34,336)	-0-
FUND BALANCE, ENDING JUNE 30	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	(97,261)	(17,160)	80,101

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Intergovernmental	\$28,000	\$-0-	\$(28,000)
Charges For Services	182,720	601,649	418,929
Interest	-0-	22,368	22,368
Other	-0-	102	102
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	210,720	624,119	413,399
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	-0-	346,338	(346,338)
Salaries	138,000	117,238	20,762
Fringe Benefits	28,000	26,007	1,993
Professional	-0-	3,051	(3,051)
Travel	10,000	5,296	4,704
Accounting	7,620	7,610	10
Computer Consultants	2,500	2,359	141
Insurance	9,900	9,643	257
Miscellaneous	500	307	193
Postage	1,500	1,178	322
Supplies	5,000	2,895	2,105
Repairs	1,000	5,012	(4,012)
Telephone	2,700	2,302	398
Capital Outlay	4,000	5,745	(1,745)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	210,720	534,981	(324,261)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	89,138	89,138
FUND BALANCE, BEGINNING, JULY 1	<hr/>	<hr/>	<hr/>
	368,755	368,755	-0-
FUND BALANCE, ENDING JUNE 30	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	368,755	457,893	89,138

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

INTRODUCTION

The General Fund (Judicial Expense Fund) for the Eighteenth Judicial District Court was created by LSA-RS 13:991-996. In general, the creating statutes provide 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.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, 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 juries 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 comprises 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.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

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. Donated fixed assets are stated at their estimated fair market value on the date donated. 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.

D. 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 probation 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.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

E. BUDGETS

Louisiana Local Government Budget Act, LSA-R.S. 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. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

K. COMPENSATED ABSENCES

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, 1999, the employees of the Court have accumulated \$3,195 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
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

K. COMPENSATED ABSENCES (Continued)

The cost of current leave privileges, computed in accordance with the GASB Codification Section C60, 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.

L. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column 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

FUND DEFICIT

At June 30, 1999, the District Court had a \$17,160 fund deficit in the Judicial Expense Fund. This amount has decreased from \$34,336. The deficit was due to less intergovernmental revenue received. The judges have taken measures to reduce the deficit.

NOTE 3 - CASH AND CASH EQUIVALENTS

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

Demand Deposits	\$46,656
Demand Deposits - Interest Bearing	69,894
Money Market Savings Deposit	82,895
	199,445
Total Cash	199,445
Investments - Time Deposits	415,584
	615,029
Total	

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

NOTE 3 - CASH AND CASH EQUIVALENTS (Continued)

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, 1999, the Judicial District Court has \$654,407 in deposits (collected bank balances). These deposits are insured from risk by \$654,407 of federal deposit insurance.

NOTE 5 - RECEIVABLES

A. A Summary of Receivables as of June 30, 1999, are as follows:

Intergovernmental		
Sheriff of West Baton Rouge Parish		\$4,726
Sheriff of Iberville Parish		10,908
Sheriff of Pointe Coupee Parish		1,620
West Baton Rouge Clerk of Court		2,250
Iberville Parish Clerk of Court		3,810
Louisiana Department of Public Safety		75
		<hr/>
Total		23,389
		<hr/> <hr/>

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.

B. Due To/From Other Funds

The following is a summary of Due To/From Other Funds as of June 30, 1999:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
Special Revenue (Probation Fund)	General Fund (Judicial Expense)	\$107,533
		<hr/> <hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>7/1/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/99</u>
Equipment:				
Judicial Expense Fund	\$356,017	\$40,617	\$-0-	\$396,634
Probation Fund	145,943	5,745	-0-	151,688
	<u>501,960</u>	<u>46,362</u>	<u>-0-</u>	<u>548,322</u>

NOTE 7 - CHANGES IN LONG TERM DEBT

A summary of changes in long term debt follows:

	<u>BALANCE</u> <u>7/1/98</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/99</u>
Vacation Payable	\$1,927	\$1,268	\$-0-	\$3,195

NOTE 8 - 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, 1999, to the LASERS system. The Judicial Expense Fund Contributed \$8,732 to the system for the year ended June 30, 1999, and \$7,700 to the system June 30, 1999, 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 44213, Baton Rouge, Louisiana 70804, or by calling (504) 922-0600.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1999

NOTE 9 - POST-RETIREMENT BENEFITS

The District Court does not offer any post-retirement benefits nor does it have any retired employees.

NOTE 10 - LITIGATION AND CLAIMS

The District Court has represented to me there is no litigation pending against the Eighteenth Judicial District Court as of June 30, 1999, nor is the District Court aware of any unasserted claims.

NOTE 11 - 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.

NOTE 12 - YEAR 2000 ISSUE

The District Court has evaluated the potential affects of the Year 2000 (Y2K) issue related to computer hardware and software and determined that both the hardware and software could be affected. The only mission critical software that the District Court has is the accounting software packages. The Town has purchased new software which is Y2K compliant.

SUPPLEMENTAL INFORMATION

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 1999

	<u>PROBATION</u>	<u>FINNS</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	\$69,894	\$57,491	\$127,385
Investments-Time Deposits	415,584	-0-	415,584
Accrued Interest Receivable	11,098	-0-	11,098
Due From Other Funds	107,533	-0-	107,533
	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	604,109	57,491	661,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>LIABILITIES:</u>			
Payables:			
Accounts	\$1,082	-0-	\$1,082
Employee Withholding	531	\$230	761
Due To Other Funds	-0-	-0-	-0-
Accrued Wages	1,900	-0-	1,900
Escrow	142,703	-0-	142,703
Deferred Revenue	-0-	57,261	57,261
	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	146,216	57,491	203,707
	<hr/>	<hr/>	<hr/>
<u>FUND EQUITY:</u>			
Fund Balance			
Unreserved-Undesignated	457,893	-0-	457,893
	<hr/>	<hr/>	<hr/>
TOTAL FUND EQUITY	457,893	-0-	457,893
	<hr/>	<hr/>	<hr/>
<u>TOTAL LIABILITIES AND</u>			
<u>FUND EQUITY</u>	604,109	57,491	661,600
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 1999

	<u>PROBATION</u>	<u>FINNS</u>	<u>TOTAL</u>
<u>REVENUES:</u>			
Intergovernmental	- 0 -	\$20,625	\$20,625
Charges For Services	\$601,649	- 0 -	601,649
Interest	22,368	- 0 -	22,368
Other Income	102	- 0 -	102
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	624,119	20,625	644,744
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	346,338	- 0 -	346,338
Salaries	117,238	18,000	135,238
Fringe Benefits	26,007	1,377	27,384
Professional Services	3,051	- 0 -	3,051
Travel	5,296	294	5,590
Accounting	7,610	365	7,975
Computer Consultants	2,359	- 0 -	2,359
Insurance	9,643	- 0 -	9,643
Miscellaneous	307	425	732
Postage	1,178	- 0 -	1,178
Supplies	2,895	164	3,059
Repairs	5,012	- 0 -	5,012
Telephone	2,302	- 0 -	2,302
Capital Outlay	5,745	- 0 -	5,745
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	534,981	20,625	555,606
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	89,138	- 0 -	89,138
FUND BALANCE, BEGINNING, JULY 1	368,755	- 0 -	368,755
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	457,893	- 0 -	457,893
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
PROBATION FUND
FOR FISCAL YEAR ENDED JUNE 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Charges For Services	\$182,720	\$601,649	\$418,929
Interest	-0-	22,368	22,368
Other	-0-	102	102
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	182,720	624,119	441,399
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	-0-	346,338	(346,338)
Salaries	112,000	117,238	(5,238)
Fringe Benefits	26,000	26,007	(7)
Professional	-0-	3,051	(3,051)
Travel	10,000	5,296	4,704
Accounting	7,620	7,610	10
Computer Consultants	2,500	2,359	141
Insurance	9,900	9,643	257
Miscellaneous	500	307	193
Postage	1,500	1,178	322
Supplies	5,000	2,895	2,105
Repairs	1,000	5,012	(4,012)
Telephone	2,700	2,302	398
Capital Outlay	4,000	5,745	(1,745)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	182,720	534,981	(352,261)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	89,138	89,138
FUND BALANCE, BEGINNING, JULY 1	368,755	368,755	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	368,755	457,893	89,138
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT-JUDICIAL EXPENSE FUND
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
PRIOR YEARS FINDINGS
FOR FISCAL YEARS ENDED JUNE 30, 1999

<u>REF NO.</u>	<u>FISCAL YEAR FINDING INITIALLY OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE ACTION TAKEN (YES,NO,PARTIALLY)</u>	<u>CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN</u>
1.	6-30-98	The Judicial Expense Fund Had A \$32,574 Fund Deficit Due To Less Revenues.	Partially	The Judicial Expense Fund Has Reduced The Deficit To \$17,160.

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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MEMBER:
AMERICAN INSTITUTE OF CPAs
LOUISIANA SOCIETY OF CPAs

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1999 DEC 29 AM 11:06

December 8, 1999

Honorable Judge Jack Marionneau
Eighteenth Judicial District Court Expense Fund & Probation Department
Plaquemine, Louisiana

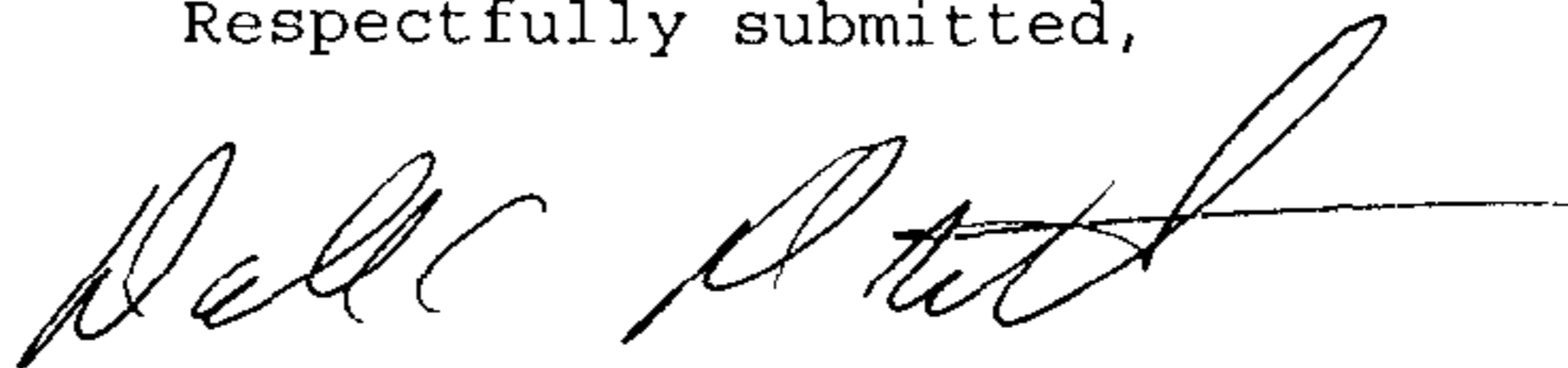
Dear Judge Marionneau:

In planning and performing my audit of the financial statements of 18th Judicial District Court for the year ended June 30, 1999, I considered the Court's internal control structure to determine my auditing procedures for the purposes of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during the audit I became aware of several matters that are opportunities for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding those matters. I previously reported on the Town's internal control structure in my report dated December 8, 1999. This letter does not affect my report dated December 8, 1999, on the financial statements of 18th Judicial District Court.

I will review the status of these comments during my next audit engagement. I have already discussed many of these comments and suggestions with various Court personnel, and I will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,



1. Even though the employees filled out time sheets, the use of time clocks would more accurately track employecc time.
2. A review of Certificates of Deposits revealed the Bank of West Baton Rouge CD for \$74,450 was earning 1.5%, while the other Certificates of Deposits were earning 4.5% to 5.6%.