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**THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
FINANCIAL REPORT
FOR THE 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 Date July 30 1999

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
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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
Coushatta, Louisiana 71019

We have audited the accompanying general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund, Coushatta, Louisiana as of and for the year ended June 30, 1999, 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. 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 Thirty-Ninth Judicial District Court Expense Fund, Coushatta, Louisiana as of June 30, 1999, 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 July 28, 1999, 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, 1998, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated August 10, 1998, on the general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund.

Hines, Jackson & Hines
Natchitoches, Louisiana
July 28, 1999

COMBINED STATEMENTS - OVERVIEW

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999 AND 1998

	<u>General Fund</u>	<u>General Fixed Assets</u>	<u>Total (Memorandum Only)</u>	
			<u>1999</u>	<u>1998</u>
ASSETS				
Cash	\$ 87,773	\$ 0	\$ 87,773	\$ 66,865
Due from other governments	3,494	0	3,494	3,271
Other receivables	718	0	718	0
Prepaid expenses	261	0	261	0
Furniture and equipment	<u>0</u>	<u>22,145</u>	<u>22,145</u>	<u>20,724</u>
Total Assets	<u>\$ 92,246</u>	<u>\$ 22,145</u>	<u>\$ 114,391</u>	<u>\$ 90,860</u>
 LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 165	\$ 0	\$ 165	\$ 6,666
Payroll and Withheld income taxes payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>640</u>
Total Liabilities	165	0	165	7,306
FUND EQUITY				
Investment in general fixed assets	0	22,145	22,145	20,724
Fund balance, unreserved	<u>92,081</u>	<u>0</u>	<u>92,081</u>	<u>62,830</u>
Total Fund Equity	<u>92,081</u>	<u>22,145</u>	<u>114,226</u>	<u>83,554</u>
Total Liabilities and Fund Equity	<u>\$ 92,246</u>	<u>\$ 22,145</u>	<u>\$ 114,391</u>	<u>\$ 90,860</u>

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

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	General Fund	Total (Memorandum Only)	
		1998	1997
REVENUES			
Bail Bond Income	\$ 1,755	\$ 1,755	\$ 1,346
Court costs	24,986	24,986	36,137
Families in Need of Services	25,000	25,000	25,000
Intergovernmental	30,706	30,706	30,706
Other	0	0	474
Total Revenues	82,447	82,447	93,663
EXPENDITURES			
General governmental			
Accounting	1,400	1,400	1,400
Continuing education	1,220	1,220	750
Contract services	610	610	466
Dues and subscriptions	330	330	363
Miscellaneous	0	0	17
Pension	4,448	4,448	4,209
Postage	14	14	20
Office expense	1,963	1,963	1,595
Salaries	35,875	35,875	34,803
Telephone	5,309	5,309	4,080
Travel	0	0	540
Utilities	420	420	0
Workman's compensation	186	186	0
Capital outlay	1,421	1,421	8,239
Total Expenditures	53,196	53,196	56,482
Excess of Revenues Over/(Under) Expenditures	29,251	29,251	37,181
Fund Balance, Beginning of year	62,830	62,830	25,649
Fund Balance, End of year	\$ 92,081	\$ 92,081	\$ 62,830

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

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ALL GOVERNMENTAL FUND TYPES - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./Unfav.</u>
REVENUES			
Bail Bond Income	\$ 1,800	\$ 1,755	\$ (45)
Court costs	25,000	24,986	(14)
Families in Need of Services	25,000	25,000	0
Intergovernmental	30,700	30,706	6
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	82,500	82,447	(53)
EXPENDITURES			
General governmental			
Accounting	1,500	1,400	100
Continuing education	1,200	1,220	(20)
Contract services	800	610	190
Dues and subscriptions	300	330	(30)
Pension	4,500	4,448	52
Postage	32	14	18
Office expense	2,000	1,963	37
Salaries	36,000	35,875	125
Telephone	5,500	5,309	191
Utilities	500	420	80
Workman's compensation	200	186	14
Capital outlay	<u>1,500</u>	<u>1,421</u>	<u>79</u>
Total Expenditures	<u>54,032</u>	<u>53,196</u>	<u>836</u>
Excess of Revenues Over/(Under) Expenditures	<u>\$ 28,468</u>	29,251	<u>\$ 783</u>
Fund Balance, Beginning of year		<u>62,830</u>	
Fund Balance, End of year		<u>\$ 92,081</u>	

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

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, 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 1980 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 therefrom. 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 procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide, and to Louisiana Revised Statutes 24:513 and 24:517, and to the industry audit guide, Audits of State and Local Governmental Units.

A. 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 includes:

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 police 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 data of the organization is not included because of the nature or significance of the relationship.

The financial reporting entity consist of a) the primary government, b) organizations for which the primary government is financially 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 statement 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 no 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-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund accounting

The accounts of the Thirty-Ninth 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 (the 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 government functions or activities. The fund is grouped, in the financial statements in this report, into one generic fund type and one broad fund category as follows:

Governmental Fund

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

Account Groups

An account 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 relates to the timing of the measurements made, regardless of the measurement focus 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 funds 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
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash and Cash Equivalents

Consistent with GASB Statement 9 "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use 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.

F. 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. Formal budgetary accounting is employed as a management control.

G. Compensated Absences

Full-time employees of the Fund earn ten 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.

H. Receivables

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

I. Prepaid Items

Payments for services that will benefit the Court Expense Fund beyond June 30, 1999, are recorded as prepaid items.

J. Fund Equity

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

K. 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.,

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Comparative Data (Continued)

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.

L. Total Columns on Combined Statements - Overview

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented 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 consolidation. Interfund 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.

M. 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 those estimates.

N. Encumbrances

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

NOTE 2 CASH AND CASH EQUIVALENTS

At June 30, 1999, the Court had cash in demand deposit accounts of \$87,773. 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 or custodial bank that is mutually acceptable to both parties. As of June 30, 1999, the Court had \$90,072 in bank deposits. These deposits were secured from risk by \$90,072 in federal deposit insurance.

NOTE 3 CHANGES IN GENERAL FIXED ASSETS

A Summary of changes in general fixed assets follows:

	Office Furniture & Equipment
Balance at June 30, 1998	\$ 20,724
Additions	1,421
Deletions	0
Balance at June 30, 1999	<u>\$ 22,145</u>

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 4 RETIREMENT COMMITMENTS

All employees of the Thirty-Ninth 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 10, of the Louisiana Revised Statutes of 1950. 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 2.5% 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 become members of LASERS on or after July 1, 1986 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 for 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. That 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 earnings on investments. Member contribution rates are set by law. Employee contributions are deducted from salaries and remitted to the System by participating employers. Plan members are required by state statute to contribute 7.50 percent of earnable compensation. Employer contributions for the year were 12.40 percent. The employees' contributions are deducted from the employees' salaries and are remitted monthly. The Thirty-Ninth Judicial District Court Expense Fund's contributions to the System for the year ended June 30, 1999, was \$4,448, equal to the required contribution.

NOTE 5 FAMILIES IN NEED OF SERVICES

The Thirty-Ninth Judicial District Court received \$25,000 during the fiscal year ended June 30, 1999 for the administration of the Families in Need of Services Program, Title VII of the Louisiana Children's Code within the Thirty-Ninth Judicial District. The Court incurred expenses of \$25,000 during the fiscal year ended June 30, 1999 for the administration of this program.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 1999

NOTE 6 LITIGATION

The Thirty-Ninth Judicial District Court Expense Fund had no outstanding defensive litigation pending at June 30, 1999.

NOTE 7 LEASES

The Thirty-Ninth Judicial District Court Expense Fund had no capital leases at June 30, 1999.

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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 Sams, Judge
Thirty-Ninth Judicial District Court Expense Fund
P.O. Box 401
Coushatta, Louisiana 71019

We have audited the general purpose financial statements of the Thirty-Ninth Judicial District Court Expense Fund, Coushatta, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated July 28, 1999. 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, 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 no instances of noncompliance 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 solely for the information and use of the Thirty-Ninth Judicial District Court and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties.

Hines, Jackson & Hines

Natchitoches, Louisiana
July 28, 1999

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR 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>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

THIRTY-NINTH JUDICIAL DISTRICT COURT EXPENSE FUND
COUSHATTA, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

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