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NINETEENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND

BATON ROUGE, LOUISIANA

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 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 DEC 15 1999

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TABLE OF CONTENTS

Independent auditor's report.....	i - ii
General purpose financial statements	
Combined balance sheet - all fund types and account groups.....	1 - 2
Combined statement of revenues, expenditures and changes in fund balances - all governmental fund types.....	3 - 5
Combined statement of revenues, expenditures and changes in fund balances - budget and actual - general and special revenue funds.....	6 - 8
Notes to financial statements.....	9 - 21
Required supplementary information	
Year 2000 issues.....	23 - 24
Independent auditor's report on compliance and on internal control over financial reporting based on an audit of general purpose financial statements performed in accordance with <i>Government Auditing Standards</i>	25 - 26
Schedule of corrective action taken on prior year findings.	27
Supplementary information	
General fund	
Comparative balance sheets.....	29
Comparative statements of revenues, expenditures and changes in fund balances.....	30 - 31
General fixed asset account group	
Schedule of general fixed assets - by source.....	32

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INDEPENDENT AUDITOR'S REPORT

Honorable Judges of the
Nineteenth Judicial District Court

We have audited the accompanying general purpose financial statements of the Nineteenth Judicial District Court - Judicial Expense Fund, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Judicial Expense Fund's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 Nineteenth Judicial District Court - Judicial Expense Fund 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 our report dated October 22, 1999 on our consideration of the Nineteenth Judicial District Court - Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Continued . . .

The disclosures regarding Year 2000 issues on pages 23-24 are not a required part of the general purpose financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We did not audit and do not express an opinion on such information. Further, we were unable to apply to the information certain procedures prescribed by professional standards because of the nature of the subject matter underlying the disclosure requirements and because sufficiently specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that the Nineteenth Judicial District Court - Judicial Expense Fund is or will become Year 2000 compliant, that its Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Fund does business are or will be Year 2000 compliant.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary information - individual fund financial statements and schedule of general fixed assets - by source listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Nineteenth Judicial District Court - Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects, in relation to the general purpose financial statements taken as a whole.


October 22, 1999

NINETEENTH JUDICIAL DISTRICT COURT - JUDICIAL EXPENSE FUND
COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

June 30, 1999

(With comparative totals for June 30, 1998)

	Governmental Fund Types		Account Groups			Totals	
	General	Special Revenue (Commissioners')	General Fixed Assets	General Long-Term Debt	1999	(Memorandum only)	1998
ASSETS AND OTHER DEBITS							
CURRENT ASSETS							
Cash.....	\$ 712,302	-	\$ -	-	\$ 712,302	\$ 655,816	
Receivables:							
Intergovernmental.....	156,284	-	-	-	156,284	167,538	
Attorneys for transcripts (less allowance for uncol- lectibles of \$14,652).....	30,615	-	-	-	30,615	27,399	
Accrued interest and other...	1,120	-	-	-	1,120	1,415	
Due from Special Revenue Fund	19	-	-	-	19	19	
FIXED ASSETS.....	-	-	1,734,397	-	1,734,397	1,824,302	
OTHER DEBITS							
Amounts to be provided for retirement of long-term debt...	-	-	-	540,720	540,720	551,429	
Total assets and other debits...	\$ 900,340	\$ -	\$ 1,734,397	\$ 540,720	\$ 3,175,457	\$ 3,227,918	

Continued . . .

	Governmental Fund Types		Account Groups			Totals	
	General	Special	General	General	1999	(Memorandum only)	1998
		Revenue	Fixed	Long-Term			
		(Commissioners')	Assets	Debt			
LIABILITIES, FUND EQUITY AND OTHER CREDITS							
CURRENT LIABILITIES							
Accounts payable.....	\$ 40,568	\$ 816	-	-	\$ 41,384	\$ 5,775	
Pro-bono collections payable....	12,966	-	-	-	12,966	26,374	
Due to General Fund.....	-	19	-	-	19	19	
Accrued compensated absences....	60,080	-	-	-	60,080	61,270	
LONG-TERM LIABILITIES							
Accrued compensated absences....	-	-	-	540,720	540,720	551,429	
Total liabilities.....	113,614	835	-	540,720	655,169	644,867	
FUND EQUITY AND OTHER CREDITS							
Investment in general fixed assets.....	-	-	1,734,397	-	1,734,397	1,824,302	
Fund balances:							
Unreserved - undesignated....	786,726	(835)	-	-	785,891	758,749	
Total fund equity and other credits.....	786,726	(835)	1,734,397	-	2,520,288	2,583,051	
Total liabilities, fund equity and other credits.....	\$ 900,340	\$ -	\$ 1,734,397	\$ 540,720	\$ 3,175,457	\$ 3,227,918	

See accompanying notes

**NINETEENTH JUDICIAL DISTRICT COURT -
JUDICIAL EXPENSE FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES**

For the fiscal year ended June 30, 1999

(With comparative totals for the fiscal year ended June 30, 1998)

	<u>Governmental Fund Types</u>		<u>Totals</u>	
	<u>General</u>	<u>Special Revenue (Commissioners')</u>	<u>(Memorandum only)</u>	
			<u>1999</u>	<u>1998</u>
REVENUES				
Intergovernmental:				
Clerk of Court - civil and probate filing fees..	\$ 163,916	\$ -	\$ 163,916	\$ 168,938
East Baton Rouge Parish Sheriff:				
Court costs.....	148,323	-	148,323	150,012
Court defrayment costs..	533,727	-	533,727	501,981
Bail bond forfeitures...	48,300	-	48,300	18,805
Fines.....	391,408	-	391,408	364,232
East Baton Rouge District Attorney:				
Drug enforcement forfeitures.....	27,182	-	27,182	50,079
Bail bond license fees..	157,596	-	157,596	163,961
Louisiana Department of Public Safety - license fees.....	10,875	-	10,875	14,263
Louisiana Commission on Law Enforcement:				
Pass-through grants.....	25,301	-	25,301	11,245
Capital Area Human Services:				
Pass-through grants.....	9,620	-	9,620	123,693
State of Louisiana.....	-	239,064	239,064	239,585
Charges for services:				
Transcript charges to attorneys.....	138,988	-	138,988	116,135
Supervision fees.....	6,200	-	6,200	900
Copy charges for probable cause affidavits.....	1,515	-	1,515	1,456
Interest.....	43,383	-	43,383	49,947
Other.....	1,518	-	1,518	1,721
Total revenues.....	<u>1,707,852</u>	<u>239,064</u>	<u>1,946,916</u>	<u>1,976,953</u>
OTHER FINANCING SOURCES				
Operating transfers in.....	-	-	-	10,407
Total revenues and other financing sources.....	<u>1,707,852</u>	<u>239,064</u>	<u>1,946,916</u>	<u>1,987,360</u>

Continued . . .

	Governmental Fund Types		Totals	
	General	Special	(Memorandum only)	
		(Commissioners')	1999	1998
EXPENDITURES				
District Court:				
Current:				
Personal services:				
Salaries.....	\$ 1,248,194	\$ 181,790	\$ 1,429,984	\$ 1,439,860
Group benefits:				
Payroll taxes.....	326	1,481	1,807	4,783
Group insurance.....	-	8,734	8,734	9,368
Retirement.....	55,130	22,132	77,262	83,324
Supplies:				
Office supplies.....	13,389	3,859	17,248	17,577
Computer supplies.....	12,328	1,104	13,432	7,848
Drug screen lab supplies.....	53,138	-	53,138	55,572
Dues and subscriptions	2,224	1,434	3,658	12,055
Other.....	3,632	94	3,726	445
Contractual services:				
Legal and other				
professional fees....	42,808	800	43,608	21,610
Probation officer....	21,545	-	21,545	32,168
Judges' professional liability insurance..	8,000	-	8,000	8,800
Workers' compensation insurance for commu- nity service workers.	1,595	-	1,595	1,165
Other contractual services.....	20,038	1,663	21,701	17,383
Drug screens.....	11,308	-	11,308	7,239
Parking fees.....	34,580	1,720	36,300	35,860
Travel, meetings and conferences.....	46,705	663	47,368	47,017
Equipment repair and maintenance.....	7,995	1,202	9,197	8,443
Telephone.....	-	1,328	1,328	1,609
Passages Recovery Program contract.....	36,562	-	36,562	123,693
Total current.....	<u>1,619,497</u>	<u>228,004</u>	<u>1,847,501</u>	<u>1,935,819</u>
Capital outlay:				
Computer equipment, including software....	17,078	8,855	25,933	153,676
Other office equipment..	26,775	693	27,468	14,490
Furniture and fixtures..	16,525	2,347	18,872	40,299
Total capital outlay.....	<u>60,378</u>	<u>11,895</u>	<u>72,273</u>	<u>208,465</u>
Total expenditures.....	<u>1,679,875</u>	<u>239,899</u>	<u>1,919,774</u>	<u>2,144,284</u>
OTHER USES				
Operating transfers out.....	-	-	-	10,407

Continued . . .

	<u>Governmental Fund Types</u>		<u>Totals</u> (Memorandum only)	
	<u>General</u>	<u>Special Revenue (Commissioners')</u>	<u>1999</u>	<u>1998</u>
	Total expenditures and other uses.....	\$ <u>1,679,875</u>	\$ <u>239,899</u>	\$ <u>1,919,774</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES	27,977	(835)	27,142	(167,331)
Fund balances - beginning of year.....	<u>758,749</u>	<u>-</u>	<u>758,749</u>	<u>926,080</u>
Fund balances - end of year.....	\$ <u><u>786,726</u></u>	\$ <u><u>(835)</u></u>	\$ <u><u>785,891</u></u>	\$ <u><u>758,749</u></u>

See accompanying notes

**NINETEENTH JUDICIAL DISTRICT COURT - JUDICIAL EXPENSE FUND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS**

For the fiscal year ended June 30, 1999

	General Fund (Non-GAAP)		Special Revenue Fund (Commissioners') (GAAP)		Variance - Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
REVENUES					
Intergovernmental:					
Clerk of Court - civil and probate filing fees.....	\$ 158,000	\$ 163,676	\$ 5,676	\$ -	\$ -
East Baton Rouge Parish Sheriff:					
Court costs.....	147,000	146,778	(222)	-	-
Court defrayment costs.....	515,233	524,694	9,461	-	-
Bail bond forfeitures.....	37,800	47,524	9,724	-	-
Fines.....	386,000	388,797	2,797	-	-
East Baton Rouge District Attorney:					
Drug enforcement forfeitures.....	27,160	27,182	22	-	-
Bail bond license fees.....	139,066	160,304	21,238	-	-
Louisiana Department of Public Safety - license fees.....	10,310	11,312	1,002	-	-
Louisiana Commission on Law Enforcement:					
Pass-through grants.....	25,320	27,688	2,368	-	-
Capital Area Human Services:					
Pass-through grants.....	9,619	31,168	21,549	-	-
State of Louisiana.....	-	-	-	239,064	239,064
Charges for services:					
Transcript charges to attorneys....	116,600	134,586	17,986	-	-
Supervision fees.....	5,700	6,200	500	-	-
Copy charges for probable cause affidavits.....	1,550	1,515	(35)	-	-
Interest.....	39,131	43,678	4,547	-	-
Other.....	759	1,515	756	-	-
Total revenues.....	1,619,248	1,716,617	97,369	239,064	239,064

Continued . . .

	General Fund (Non-GAAP)		Special Revenue Fund (Commissioners')		Variance - Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
OTHER FINANCING SOURCES					
Operating transfers in.....	\$ -	\$ -	\$ -	\$ -	-
Total revenues and other financing sources.....	1,619,248	1,716,617	239,064	239,064	-
EXPENDITURES					
District Court:					
Current:					
Personal services:					
Salaries.....	1,216,322	1,215,092	181,710	181,790	(80)
Group benefits:					
Payroll taxes.....	2,050	326	1,770	1,481	289
Group insurance.....	-	-	8,642	8,734	(92)
Retirement.....	55,400	55,130	23,622	22,132	1,490
Supplies:					
Office supplies.....	13,567	13,389	4,857	3,859	998
Drug screen lab supplies.....	62,000	53,138	-	1,104	(1,104)
Computer supplies.....	9,585	12,328	-	-	-
Dues and subscriptions.....	2,500	2,224	1,071	1,434	(363)
Other.....	4,300	3,632	1,957	1,757	200
Contractual services:					
Legal and other professional fees.....	45,000	42,808	974	800	174
Probation officer.....	23,200	23,196	-	-	-
Judges' professional liability insurance.....	8,800	8,000	-	-	-
Workers' compensation insurance for community service workers.....	1,595	1,595	-	-	-
Other contractual services.....	20,825	19,672	-	-	-
Drug screens.....	12,000	11,748	-	-	-
Parking fees.....	34,560	34,580	2,784	1,720	1,064
Travel, meetings and conferences.....	47,600	46,705	4,242	663	3,579

Continued . . .

	General Fund (Non-GAAP)			Special Revenue Fund (Commissioners')			Special Revenue Fund (GAAP)		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Equipment repair and maintenance.....	\$ 8,200	\$ 7,995	\$ 205	\$ 1,289	\$ 1,202	\$ 87			
Telephone.....	-	-	-	2,154	1,328	826			
Passages Recovery Program contract.....	47,509	36,562	10,947	-	-	-			
Total current.....	1,615,013	1,588,120	26,893	235,072	228,004	7,068			
Capital outlay:									
Computer equipment, including software.....	86,335	17,078	69,257	1,027	8,855	(7,828)			
Other office equipment.....	48,305	26,775	21,530	2,965	693	2,272			
Furniture and fixtures.....	-	15,329	(15,329)	-	2,347	(2,347)			
Office renovations.....	2,500	-	2,500	-	-	-			
Total capital outlay.....	137,140	59,182	77,958	3,992	11,895	(7,903)			
Total expenditures.....	1,752,153	1,647,302	104,851	239,064	239,899	(835)			
OTHER USES									
Operating transfers out.....	-	426	(426)	-	-	-			
Total expenditures and other uses....	1,752,153	1,647,728	104,425	239,064	239,899	(835)			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES.....	(132,905)	68,889	201,794	-	(835)	(835)			
Fund balances - beginning of year..	758,749	758,749	-	-	-	-			
Fund balances - end of year (budgetary basis).....	\$ 625,844	\$ 827,638	\$ 201,794						
Adjustments to conform with generally accepted accounting principles:									
Net change in accounts receivable		(9,291)							
Net change in accounts payable...		(31,621)							
Fund balances - end of year (GAAP basis).....	\$ 786,726	\$ 786,726		\$ -	\$ (835)	\$ (835)			

See accompanying notes

NINETEENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Nineteenth Judicial District Court Expense Fund was established by a legislative act effective June 30, 1969. The act provides for the collection of fees in the form of court costs and fines, and provides for court reporters and such secretarial, clerical, research, administrative or other personnel as are deemed necessary to expedite the business and functions of the court. The Fund may also be used to pay for establishing and maintaining a law library, equipment, supplies and any other costs or expenses related to the proper administration of the court, except for the payment of judges' salaries.

The offices of Commissioner of the Nineteenth Judicial District Court were created by legislative act that provides for the appointment of two commissioners whose duties are assigned by the Chief Judge. These duties include hearing and making recommendations on criminal and civil proceedings arising out of the incarceration of state prisoners. The State of Louisiana appropriates funds for equipment, supplies, and related salary benefits of employees of the Commissioners.

Basis of presentation

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

Reporting entity

As the governing authority of the consolidated government, the City of Baton Rouge, Parish of East Baton Rouge (City-Parish) is the financial reporting entity for the consolidated government. The financial reporting entity consists of (a) the primary government (City-Parish), (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 statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the City of Baton Rouge, Parish of East Baton Rouge for financial reporting purposes. The basic criterion for

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 primary government 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 judicial expense fund is part of the operations of the district court system that is fiscally dependent on the City-Parish. The City-Parish provides directly to the court office space, courtrooms, personal services, and other supplies and services. The nature of the relationship between the judicial expense fund and the district court and the City-Parish is significant. Therefore, the judicial expense fund was determined to be a component unit of the City of Baton Rouge, Parish of East Baton Rouge, the financial reporting entity. The accompanying financial statements present information only on the judicial expense fund maintained by the Nineteenth Judicial District Court and do not present any other information on the District Court, or the City-Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the Judicial Expense Fund, the accounts are maintained in accordance with the principles of fund accounting.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn is divided into separate "fund types."

Governmental funds are used to account for general activities, including the collection and disbursement of earmarked monies (special revenue funds). The funds of the Judicial Expense Fund are described as follows:

General fund

The general fund is the principal fund and accounts for all activities of the Judicial Expense Fund not accounted for in some other fund. The various fees and charges due to the judicial expense fund are accounted for in this fund. Operating expenditures are paid from this fund.

Commissioners' special revenue fund

This special revenue fund accounts for all activities of the Commissioners' offices. The special appropriation from the State of Louisiana for the operation of the Commissioners' offices is accounted for in this fund. Operating expenditures of the Commissioners' offices are paid from this fund.

Basis of accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of these funds presents increases and decreases in net current assets.

The modified accrual basis of accounting is used by the Judicial Expense Fund. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both 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 recorded when the related fund liability is incurred.

The revenues susceptible to accrual are filing and license fees, fines, and court costs collected by other agencies and remitted to the Judicial Expense Fund in the following month, as well as, amounts due under grant contracts, interest and dividend revenue, transcript charges to attorneys, and drug enforcement forfeitures collected by the District Attorney and paid annually or upon request.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and budgetary accounting

The Judicial Expense Fund follows these procedures in establishing the budgetary data reflected in the financial statements with regard to the general fund:

- (1) In accordance with the Local Government Budget Act of the State of Louisiana, an operating budget is prepared for the general fund at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budget includes proposed expenditures and the means of financing them for the upcoming year.
- (2) The budget is available for public inspection at least fifteen days prior to the beginning of the fiscal year.
- (3) The budget is adopted after consideration of public comment, if any, and authorized for implementation on the first day of the fiscal year.
- (4) The budget is prepared on a basis that differs significantly from that used to present financial statements in conformity with generally accepted accounting principles. A reconciliation of timing differences in the excess (deficiency) of revenues over expenditures and other financing sources (uses) for the year ended June 30, 1999, is presented below:

	General Fund
Excess of revenues over expenditures and other uses (budgetary basis).....	\$ 68,889
Adjustments:	
Net change in accounts receivable.....	(9,291)
Net change in accounts payable.....	(31,621)
Excess of revenues over expenditures and other uses (GAAP basis).....	\$ <u>27,977</u>

- (5) The general fund's budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by character (personal services, group benefits, supplies, contractual services and capital outlay). Total expenditures constitute the legal level of control. Expenditures may not exceed the sum of appropriations plus the unreserved prior year fund balance. The budget may be revised during the year as estimates regarding revenues and expenditures change.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(6) Appropriations lapse at the end of each fiscal year.

With regard to the special revenue fund, which is an appropriation of the Louisiana Supreme Court for the operation of the commissioners' offices, the Judicial Budgetary Control Board governs the budget. R.S. 39:4B exempts the judiciary of the state from the State Division of Administration budgetary control, and since budgetary reporting for the Commissioners' Fund is the responsibility of the Judicial Budgetary Control Board, the Nineteenth Judicial District Court is of the opinion that the Commissioners' Fund is also not subject to the Local Government Budget Act (R.S. 39:1301-14), in particular, those requirements relating to public hearings and advertisement. Accordingly, the Commissioners' Fund budget to actual presentation will utilize the budget data formulated under the auspices of the Judicial Budgetary Control Board.

These procedures are followed in establishing the budgetary data reflected in the financial statements with regard to the special revenue fund:

- (1) An operating budget is prepared for the commissioners' fund prior to the commencement of the budgetary fiscal year and submitted to the Judicial Budgetary Control Board. The operating budget includes proposed expenditures for the upcoming year.
- (2) The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).
- (3) All funds remaining unexpended or unencumbered at year end shall be returned to the state general fund.
- (4) Any surpluses occurring in the appropriation may be transferred from one line-item to another during the fiscal year.

Formal budget integration within the accounting records is not employed as a management control device for the general and the special revenue funds.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting (under which purchase orders, contracts, and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation) is not utilized by the judicial expense fund. Encumbrances at year end, even if utilized, would not be considered expenditures in the financial statements presented on the GAAP basis. However, encumbrances would be considered part of the budgetary process and would be included in actual expenditures when a comparison with budget is necessary.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed assets

Fixed assets are recorded as expenditures at the time purchased in the fund used to acquire them, and the related assets are reported in the general fixed asset account group. All fixed assets are valued at historical cost and no depreciation is charged against them. Fixed assets reported herein include only those assets purchased by the Judicial Expense Fund, and do not reflect assets of the court obtained from other sources.

Vacation and sick leave

Effective September 13, 1995, an annual and sick leave plan was adopted which allows a maximum of 60 days of vacation leave per year. Upon termination, employees are paid for the unused vacation leave. Sick leave is allowed to accrue and accumulate. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations.

Certain employees of District Court may accrue compensatory time in lieu of overtime payment up to 30 days. Compensatory leave is paid by the Judicial Expense Fund upon termination, resignation, retirement or death up to the maximum accrual amounts.

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement. The Judicial Expense Fund has recorded a liability as of June 30, 1999 for a total of 100% of the accrued vacation and compensatory time for each employee up to the respective maximums of 60 and 30 days at the employees' current rate of pay. Additionally, applicable percentages of retirement contribution, social security, and Medicare have been added to the above accrued leave.

GASB Statement No. 16 requires the accrual for sick leave if it is probable that the employer will compensate the employees for the benefits through cash payments conditioned on the employees' termination or retirement. Since the amount of accumulated sick leave lapses upon termination, no amount has been accrued.

The amounts shown for fiscal year 1999 in the accompanying financial statements for accrued compensated absences represent the liability for all employees of the District Court except the judges, the commissioners, and employees of the commissioners.

A: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The management of the judicial expense fund has estimated that 10% of the liability for accrued compensated absences will be paid from expendable available financial resources and is reported in the general fund. The remainder will be paid from future years' resources and is reported in the general long-term debt account group.

Memorandum only - total columns

Total columns on the 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 and results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

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 Judicial Expense Fund's financial position and operations.

Accounting estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates 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.

B: CASH AND INVESTMENTS

Cash includes amounts in demand deposits and time deposits. Under state law, the judicial expense fund may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

At June 30, 1999, the judicial expense fund had cash (book balances) as follows:

Interest-bearing demand deposits.....	\$	192,302
Time deposits (certificates of deposit).....		520,000
	\$	<u>712,302</u>

B: CASH AND INVESTMENTS (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 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. At June 30, 1999, the judicial expense fund has \$833,264 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$830,687 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the judicial expense fund that the fiscal agent has failed to pay deposited funds upon demand.

C: SALARY EXPENDITURES

The Judicial Expense Fund administers the payroll for all District Court employees excluding the judges and the commissioners. The Parish of East Baton Rouge reimburses the fund for those salaries disbursed by the fund but appropriated in the City-Parish budget.

Also, the Clerk of Court reimburses the Fund for a portion of the salary of an employee who works for both the Nineteenth Judicial District Court and the East Baton Rouge Parish Clerk of Court. The amounts shown in the accompanying financial statements are the actual salary expenditures of the Judicial Expense Fund and do not include any amounts for salaries reimbursed by either the City-Parish or the Clerk of Court.

D: INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables due to the general fund at June 30, 1999 are as follows:

East Baton Rouge District Attorney.....	\$	36,324
East Baton Rouge Parish Sheriff.....		105,988
East Baton Rouge Parish Clerk of Court.....		5,928
Louisiana Department of Public Safety.....		662
Louisiana Commission on Law Enforcement.....		7,382
	\$	<u>156,284</u>

E: GENERAL FIXED ASSETS

A summary of changes to general fixed assets for the year ended June 30, 1999 is as follows:

	Balance June 30, 1998	Additions	Deletions	Balance June 30, 1999
Computer equipment, including software.....	\$ 1,010,975	\$ 25,933	\$ 159,526	\$ 877,382
Other office equipment..	364,650	27,468	2,381	389,737
Furniture and fixtures..	343,059	18,872	271	361,660
Office renovations.....	105,618	-	-	105,618
	<u>\$ 1,824,302</u>	<u>\$ 72,273</u>	<u>\$ 162,178</u>	<u>\$ 1,734,397</u>

F: PENSION PLANS

Louisiana State Employees Retirement System

Plan Description. The employees of the Commissioners' offices, whose salaries are paid from an appropriation from the State of Louisiana, are members of the Louisiana State Employees Retirement System ("System"), a public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of state employees, which is administered and controlled by a separate Board of Trustees. The System provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The System was established and provided for within Title 11 Chapter 401 of the Louisiana Revised Statutes (LRS). The Louisiana State Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to Louisiana State Employees Retirement System, P.O. Box 44213, Baton

F: PENSION PLANS (Continued)

Rouge, Louisiana 70804-4213, or by calling 1-800-256-3000.

Funding Policy. Plan members are required by state statute to contribute 7.5% of gross salary to which the Commissioners' offices adds 13% contribution as an employer's match. The contribution requirements of plan members and the Commissioners' offices are established and may be amended by the System's Board of Trustees. The Commissioners' offices statutory and actual contributions for the years ending June 30, 1999, 1998, and 1997 were \$22,132, \$25,758, and \$24,016, respectively.

Louisiana Clerks of Court Retirement and Relief Fund

Plan Description. Other court employees, whose salaries are expenditures of the Judicial Expense Fund are members of the Louisiana Clerks of Court Retirement and Relief Fund (Fund), multiple-employer, cost sharing public employee retirement system, controlled and administered by a separate Board of Trustees. The Fund provides retirement and disability benefits, cost-of-living adjustments, and death benefits to plan members and beneficiaries. 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 Clerks of Court Retirement and Relief Fund, 11745 Bricksome Avenue, Suite B1, Baton Rouge, Louisiana 70816, or by calling 225-293-1162.

Funding Policy. Plan members are required by state statute to contribute 8.25% of their annual covered salary and the Nineteenth Judicial District Court is required to contribute at an actuarially determined rate. The current rate is 10% of annual covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish. The contribution requirements of plan members and the Nineteenth Judicial District Court are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Nineteenth Judicial District Court's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$55,130, \$57,560, and \$60,875, respectively, which were equal to the required contributions for each year.

G: DEFERRED COMPENSATION

The Nineteenth Judicial District Court participates in the State of Louisiana Public Employees' Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Nineteenth Judicial District Court employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The amount deferred by the employee is not available until termination, retirement, death or unforeseeable emergency. In accordance with the amended provisions of Internal Revenue Code Section 457 which were enacted into law in August, 1996, all amounts deferred under the plan, all property and rights purchased with those amounts, all income attributable to those amounts, property or rights are solely the property and rights of the participants and their beneficiaries. As required by the amendment to the code, a custodial account was established in December, 1996 with a third party administrator who will hold the assets and income of the plan.

The Nineteenth Judicial District Court - Judicial Expense Fund implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, in 1998. Under this statement governments who have no responsibility for the plan and are not formally considered the plan's trustee are not required to report the plan in their financial statements. Since the Judicial Expense Fund plan is held in a custodial account with a third party administrator, the assets and liabilities are not presented in the Judicial Expense Fund's financial statements.

Assets totaling \$571,245 are held by Public Employees Benefit Services Corporation, a deferred compensation center, under agreement with the Nineteenth Judicial District Court.

H: OTHER POSTEMPLOYMENT BENEFITS

District Court Employees

In addition to the pension benefits described in Note F, the City-Parish provides post retirement health care benefits. Employees are eligible to continue participation in the health, dental and life insurance programs upon retirement.

Health and dental benefits

Employees may at their option participate in the group health and dental insurance programs. In 1998, employees were offered their choice of a traditional indemnity plan or the new point-of-service health maintenance plan. Employees may also participate in the indemnity plan for dental benefits. Upon retirement the employee may continue coverage with the same benefits available to active employees. The minimum premium plan is funded with employees and retirees contributing 38% of

H: OTHER POSTEMPLOYMENT BENEFITS (Continued)

the premium and the City-Parish contributing 62% of the premium. Retirees may continue coverage in accordance with Parish Resolution 10179 adopted by the Parish Council on December 13, 1972. The portion paid by the City-Parish of the post retirement benefit for health and dental coverage is funded on a pay-as-you-go basis from the City-Parish General Fund-Risk Management budget.

Life insurance benefits

In accordance with City Resolution 5942 and Parish Resolution 12478 adopted by the respective councils on April 14, 1976, all employees who retire after May 1, 1976, have \$3,000 of term life insurance coverage. The cost of this insurance is paid by the City-Parish through an actuarially determined monthly assessment of 70 cents per active employee. The premium is paid into an Insurance Continuance Fund Account.

Expenditures for these benefits are not recognized by the Judicial Expense Fund since they are provided by the City-Parish.

Commissioners' Office Employees

In addition to the pension benefits described in Note F, the State of Louisiana provides post retirement health care benefits. LRS 42:821 through 42:880 establishes the self-insured and self-funded state employees group health care and life insurance program and authorizes the commissioners' office to provide certain continuing health care and life insurance benefits for its retired employees. Substantially all of the commissioners' employees become eligible for those benefits if they reach normal retirement age while working for the commissioners' office. Monthly premiums are paid jointly by the employees and the employer (from the commissioners' office appropriation) for active employees' benefits regardless of whether benefits are provided by Group Benefits or one of the HMO's authorized by Group Benefits.

Expenditures for these benefits are not recognized by the Judicial Expense Fund since they will be included in the annual appropriation from the State of Louisiana.

I: INTERFUND TRANSACTIONS

The following is a summary of amounts due from and due to other funds at June 30, 1999:

	<u>Due from</u>	<u>Due to</u>
General fund		
Commissioners' fund.....	\$ 19	\$ -
Special revenue fund (commissioners')		
General fund.....	-	19
	<u>\$ 19</u>	<u>\$ 19</u>

There were no operating transfers in or out during the year ended June 30, 1999.

J: CONCENTRATIONS OF CREDIT RISK

Intergovernmental receivables represent amounts due from other East Baton Rouge Parish governmental agencies and the State of Louisiana. The majority of the other receivables are due from Louisiana attorneys who practice before the court. Payment of these amounts is partly dependent upon the economic and financial conditions within East Baton Rouge Parish and the State of Louisiana.

K: EXPENDITURES OF THE DISTRICT COURT PAID BY THE CITY-PARISH

Certain operating expenditures of the district court are paid by the City-Parish and are not included in the accompanying financial statements. The City-Parish has a calendar year end, and the expenditures for the operation of the district court for the year ended December 31, 1998 are summarized as follows:

Personal services.....	\$ 2,473,566
Group benefits.....	673,751
Supplies.....	146,229
Contractual services.....	202,784
	<u>\$ 3,496,330</u>

REQUIRED SUPPLEMENTARY INFORMATION

NINETEENTH JUDICIAL DISTRICT COURT -
JUDICIAL EXPENSE FUND
YEAR 2000 ISSUES
June 30, 1999
(Unaudited)

In October, 1998, the Governmental Accounting Standards Board (GASB) issued Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*. The provisions of the GASB technical bulletin require the Judicial Expense Fund to make disclosures about its state of readiness in addressing Year 2000 issues for its internal computer systems and equipment. On March 29, 1999, GASB issued Technical Bulletin 99-1 that amended the previously issued disclosure requirements allowing for the disclosures to be made in required supplementary information. This note is written pursuant to the Year 2000 Information and Readiness Disclosure Act, Public Law 105-271, 112 Stat. 2386 (1998).

The Year 2000 issue is the result of shortcomings in electronic data-processing systems and other equipment that may adversely affect operations in the year 1999 and beyond.

The following stages have been identified by the GASB as necessary to implement a Year 2000-compliant system:

Awareness Stage - In the first stage, an organization establishes a budget and project plan (for example, a time line or chart noting major tasks and due dates) for dealing with the Year 2000 issue.

Assessment Stage - While in this stage, an organization begins the actual process of identifying all of its systems (preparing an inventory) and individual components of the systems. An organization may decide to review all system components for Year 2000 compliance or, through a risk analysis, identify only mission-critical systems and equipment-systems and equipment critical to conducting operations to check compliance.

Remediation Stage - During this stage, an organization actually makes changes to systems and equipment. This stage involves the technical issues of converting existing systems, or switching to compliant systems. Decisions are made on how to make the system or processes Year 2000 compliant, and the required system changes are made.

Validation/Testing Stage - At this stage, an organization validates and tests the changes made during the conversion process. The development of test data and test scripts, the running to test scripts, and the review of test results are crucial for this stage of the conversion process to be suc-

cessful. If the testing results show anomalies, the tested area needs to be corrected and re-tested.

Court information systems and administrative personnel of the Nineteenth Judicial District Court have completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue and that are necessary to conduct Court operations. The Court has identified the following systems requiring Year 2000 remediation:

Financial Reporting, Payroll and Employee Benefit Systems. All testing and validation of the internal financial reporting, payroll and employee benefit systems used by the Court have been completed. Additionally, the Court uses an outside vendor to process payroll. It is the vendor's responsibility for remediating this system, and the vendor is solely responsible for any costs associated with this project. This system is expected to be compliant before December, 1999.

Court Information Systems. These systems which include personal computers, network hardware and software, and transcribing hardware and software are currently in the remediation stage. Equipment totaling approximately \$84,000 was ordered after June 30, 1999 and is being installed. Validation and testing will begin after the new equipment is installed and is expected to be completed before January, 2000.

Other Equipment. The Court has completed testing and validation on other equipment, including copiers and fax machines, identified as necessary to conducting the Court's operation.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Judicial Expense Fund is or will be Year 2000 ready, that the Judicial Expense Fund's remediation efforts will be successful in whole or in part, or that parties with whom the Judicial Expense Fund does business will be year 2000 ready.

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

Honorable Judges of the
Nineteenth Judicial District Court

We have audited the general purpose financial statements of the Nineteenth Judicial District Court - Judicial Expense Fund, a component unit of the City of Baton Rouge, Parish of East Baton Rouge, Louisiana, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 22, 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 Nineteenth Judicial District Court - Judicial 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 Nineteenth Judicial District Court - Judicial 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

Continued . . .

components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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 management of the Nineteenth Judicial District Court - Judicial Expense Fund, the City of Baton Rouge and Parish of East Baton Rouge, Louisiana, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

L.A. Champagne & Co. LLP

October 22, 1999

NINETEENTH JUDICIAL DISTRICT COURT
JUDICIAL EXPENSE FUND
SCHEDULE OF CORRECTIVE ACTION TAKEN
ON PRIOR YEAR FINDINGS
Year ended June 30, 1999

98-1. Municipal Budget Act

In fiscal 1998, actual expenditures of \$1,899,008 for the general fund exceeded budgeted expenditures of \$1,804,192 by more than 5% because expenditures of the Capital Area Human Services grant (Passages Recovery Program) were not included in the budget.

Since the grant expenditures of the Passages Recovery Program were reimbursed, and the Court was not required to fund a local match; grant revenues were treated as direct reimbursements and netted against the related expenditures. Using this method of reporting revenues as an offset of the corresponding expenditures left only one month of expenditures on the Fund's financial reports and budget comparisons instead of the eight months of expenditures that the Program was operated during the year ended June 30, 1998.

For fiscal year 1999, financial reporting and budgeting were changed to report the totals of the actual revenue and expenditures related to this grant. No findings were noted regarding this Program for the year ended June 30, 1999.

98-2. Code of Ethics for Public Employees

It was noted in the 1998 audit review of subsequent events that a full-time employee of the Court was paid \$7,150 in August, 1998 for professional services provided to the Court in addition to regular salary. R.S. 42:1113(A) prohibits a public servant from entering into any contract that is under the supervision of the agency that employs such public servant. Thus, an employee of the Court is prohibited from contracting with the Court to provide additional services.

Since learning that this situation was in conflict with state law, the payment to employees for services under separate contractual arrangements has ceased. The payroll policies of the Court have been reviewed and updated to include authorization and payment of overtime when necessary.

SUPPLEMENTARY INFORMATION

**NINETEENTH JUDICIAL DISTRICT COURT -
JUDICIAL EXPENSE FUND
GENERAL FUND**

COMPARATIVE BALANCE SHEETS

June 30, 1999 and 1998

	1999	1998
ASSETS		
Cash:		
Demand deposits.....	\$ 192,302	\$ 65,797
Time deposits.....	520,000	590,000
Receivables:		
Intergovernmental:		
East Baton Rouge District Attorney.....	36,324	39,032
East Baton Rouge Parish Sheriff.....	105,988	92,022
East Baton Rouge Parish Clerk of Court..	5,928	4,066
Louisiana Department of Public Safety...	662	1,100
Louisiana Commission on Law Enforcement.	7,382	9,769
Capital Area Human Services.....	-	21,549
Attorneys for transcripts (less allowance for uncollectibles of \$14,652 in 1999 and \$13,465 in 1998)....	30,615	27,399
Accrued interest and other.....	1,120	1,415
Due from Special Revenue Fund.....	19	19
Total assets.....	\$ 900,340	\$ 852,168
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable.....	\$ 40,568	\$ 5,775
Pro-bono collections.....	12,966	26,374
Accrued compensated absences.....	60,080	61,270
Total liabilities.....	113,614	93,419
Fund balances:		
Unreserved - undesignated.....	786,726	758,749
Total fund balances.....	786,726	758,749
Total liabilities and fund equity.....	\$ 900,340	\$ 852,168

See accompanying notes

**NINETEENTH JUDICIAL DISTRICT COURT -
JUDICIAL EXPENSE FUND
GENERAL FUND - COMPARATIVE STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**
For the fiscal years ended June 30, 1999 and 1998

	1999	1998
REVENUES		
Intergovernmental:		
Clerk of Court - civil and probate filing fees.....	\$ 163,916	\$ 168,938
East Baton Rouge Parish Sheriff:		
Court costs.....	148,323	150,012
Court defrayment costs.....	533,727	501,981
Bail bond forfeitures.....	48,300	18,805
Fines.....	391,408	364,232
East Baton Rouge District Attorney:		
Drug enforcement forfeitures.....	27,182	50,079
Bail bond license fees.....	157,596	163,961
Louisiana Department of Public Safety - license fees.....		
	10,875	14,263
Louisiana Commission on Law Enforcement:		
Pass-through grants.....	25,301	11,245
Capital Area Human Services:		
Pass-through grants.....	9,620	123,693
Charges for services:		
Transcript charges to attorneys.....	138,988	116,135
Supervision fees.....	6,200	900
Copy charges for probable cause affidavits.....	1,515	1,456
Interest.....	43,383	49,947
Other.....	1,518	1,721
Total revenues.....	1,707,852	1,737,368

EXPENDITURES

District Court:

 Current:

 Personal services:

 Salaries..... 1,248,194 1,241,723

 Group benefits:

 Payroll taxes..... 326 3,046

Continued . . .

	<u>1998</u>	<u>1997</u>
Retirement.....	\$ 55,130	\$ 57,566
Supplies:		
Office supplies.....	13,389	13,789
Computer supplies.....	12,328	7,848
Drug screen lab supplies.....	53,138	55,572
Dues and subscriptions.....	2,224	10,370
Other.....	3,632	325
Contractual services:		
Legal and other professional fees....	42,808	20,910
Probation officer.....	21,545	32,168
Judges' professional liability insurance.....	8,000	8,800
Workers' compensation insurance for community service workers.....	1,595	1,165
Other contractual services.....	20,038	15,697
Drug screens.....	11,308	7,239
Parking fees.....	34,580	33,940
Travel, meetings and conferences.....	46,705	46,033
Equipment repair and maintenance.....	7,995	6,893
Passages Recovery Program contract...	36,562	123,693
Total current.....	<u>1,619,497</u>	<u>1,686,777</u>
Capital outlay:		
Computer equipment, including software.	17,078	153,676
Other office equipment.....	26,775	14,490
Equipment and furniture.....	16,525	39,349
Total capital outlay.....	<u>60,378</u>	<u>207,515</u>
Total expenditures.....	<u>1,679,875</u>	<u>1,894,292</u>
OTHER USES		
Operating transfers out.....	-	10,407
Total expenditures and other uses.....	<u>1,679,875</u>	<u>1,904,699</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES.....	27,977	(167,331)
Fund balances - beginning of year.....	<u>758,749</u>	<u>926,080</u>
Fund balances - end of year.....	<u>\$ 786,726</u>	<u>\$ 758,749</u>

See accompanying notes

**NINETEENTH JUDICIAL DISTRICT COURT -
 JUDICIAL EXPENSE FUND
 SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE**

June 30, 1999

	<u>General</u>	<u>Special Revenue (Commis- sioners')</u>	<u>Total</u>
COMPUTER EQUIPMENT, INCLUDING SOFTWARE.....	\$ <u>862,237</u>	\$ <u>15,145</u>	\$ <u>877,382</u>
OTHER OFFICE EQUIPMENT.....	<u>379,752</u>	<u>9,985</u>	<u>389,737</u>
OFFICE FURNITURE AND FIXTURES			
Office furniture.....	247,525	7,064	254,589
Filing cabinets.....	63,261	1,076	64,337
Miscellaneous fixtures.....	<u>42,281</u>	<u>453</u>	<u>42,734</u>
	<u>353,067</u>	<u>8,593</u>	<u>361,660</u>
OFFICE RENOVATIONS.....	<u>105,618</u>	<u>-</u>	<u>105,618</u>
Total general fixed assets...	\$ <u><u>1,700,674</u></u>	\$ <u><u>33,723</u></u>	\$ <u><u>1,734,397</u></u>
INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE			
General fund.....	\$ 1,700,674	\$ -	\$ 1,700,674
Special revenue fund (Commissioners').....	<u>-</u>	<u>33,723</u>	<u>33,723</u>
Total general fixed assets...	\$ <u><u>1,700,674</u></u>	\$ <u><u>33,723</u></u>	\$ <u><u>1,734,397</u></u>