

FIFTEENTH JUDICIAL DISTRICT COURT JUDICIAL EXPENSE FUND

ANNUAL SWORN FINANCIAL STATEMENTS AS OF
AND FOR THE YEAR ENDED JUNE 30, 1996
WITH APPROPRIATE SUPPLEMENTAL INFORMATION

AFFIDAVIT

Personally came and appeared before the undersigned authority, Judge Ronald Cox who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1996 and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.



Signature

Sworn to and subscribed before me, this 30 day of December, 1996.



Notary Public

Officer: Judge Ronald Cox

Address: 800 S. Buchanan Street
Lafayette, LA. 70502

Phone: (318) 269-5729

Our comments on compliance with laws and regulations are intended for the information and use of the Judicial Expense Fund. By provisions of state law, this report is a public document, and it has been distributed to the appropriate public officials.

Respectfully submitted,

Robideaux & Davis
Certified Public Accountants

Fifteenth Judicial District Court
Judicial Expense Fund

STATEMENT OF CHANGES IN FUND BALANCE
For the Year Ended June 30, 1996

BALANCE – beginning	\$1,721,051
Excess of Revenues Over Expenditures	<u>140,068</u>
BALANCE – ending	<u><u>\$1,861,119</u></u>

The accompanying notes are an integral part of this statement

Fifteenth Judicial District Court
Judicial Expense Fund
Governmental Fund – General Fund
STATEMENT OF SUPPORT, REVENUES, AND EXPENSES
For the Year Ended June 30, 1996

REVENUES

Acadia Parish	\$30,645	
Lafayette Parish	115,627	
Vermilion Parish	24,676	
Interest income	79,433	
Bond forfeitures	61,208	
Administrative fees – Child Support Fund	287,453	
Total revenues	\$599,042	\$599,042

EXPENDITURES

Accounting	\$7,095	
Ad hoc judges expenses (including court reporter)	48,084	
Court Delay Reduction program	14,667	
Dues and subscriptions	5,389	
Fax line charges and supplies	3,532	
Family Tree Grant – Child Support Fund	10,000	
Fees, compensation supplements, & salary reimbursements:		
Bookkeeper	10,786	
Court reporters	6,301	
Secretarial	37,113	
Child Support Fund – secretary and hearing officer	106,815	
Furniture and equipment capital outlay	33,249	
Insurance – General	9,604	
Insurance – Group	32,539	
Judges' meetings	3,261	
Library expense and Westlaw/Veralex	9,639	
Miscellaneous	8,048	
Office expenses, services and small purchases	26,672	
Parking fees	8,880	
Postage	4,543	
Security/alarm expense	7,357	
Software and training	2,272	
Telephone	17,551	
Travel and seminars	45,577	
Total expenditures	458,974	458,974
Excess of Revenues Over Expenditures		\$140,068

The accompanying notes are an integral part of this statement.

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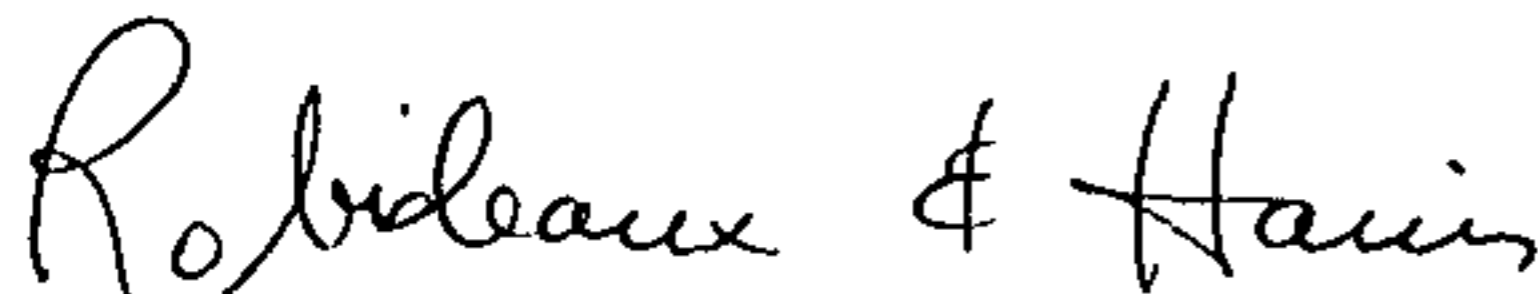
Independent Auditor's Report on the Financial Statements

The Honorable Don Aaron
Fifteenth Judicial District Court
Judicial Expense Fund
Crowley, Louisiana

We have audited the accompanying general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1996, and for the year then ended as listed in the foregoing table of contents. These financial statements are the responsibility of the organization'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. 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 financial statements referred to above present fairly, in all material respects, the financial position of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1996, and the results of its operations and the changes in fund balance for the year then ended in conformity with generally accepted accounting principles.



Certified Public Accountants
December 20, 1996

Fifteenth Judicial District Court
Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE A – INTRODUCTION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

The Fifteenth Judicial District Court Judicial Expense Fund was created by ACT NO. 108 effective July 11, 1982 with the following specific provisions:

- (1) Monies earmarked for the Fund are collected by the parishes of Acadia, Lafayette, and Vermilion and submitted to the Fund on a monthly basis.
- (2) The judges may fix and pay from the Fund, each of their court reporters salary.
- (3) The judges may appoint and pay from the Fund such secretarial, clerical, research, administrative or other personnel as they deem necessary to expedite the business and function of the court.
- (4) The judges may pay all or part of the cost of a law library for the court from money in the fund.
- (5) The judges may utilize money from the Fund, to buy and/or maintain any type of equipment, supplies, or other items consistent with or germane to the efficient operation of the court.
- (6) Prohibited any salary being paid to the Judges out of the Fund.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A: Basis of Presentation:

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and reporting principles for state and local governments and their agencies.

Fifteenth Judicial District Court
Judicial Expense Fund

General Purpose Financial Statements
and Independent Auditor's Report
As of and For the Year Ended June 30, 1996

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Note G to the financial statements describes the accounting pronouncement requiring combination of the Judicial Expense Fund with the Child Support Fund for the 15th Judicial District. This is just a presentation requirement and does not imply that the two state agencies are not separate. Attached is a schedule of revenues and expenses showing the two agencies in separate columns. The Child Support Fund is mandated to charge an administrative fee in its collection activity. We understand this fee is being reduced in 1997 by the agency and should be periodically reviewed and adjusted as the costs of the system are determined.

One of the agency's certificates of deposit had a maturity date in excess of 12 months from purchase. State regulations require the investments be short-term. The Child Support Fund has a CD at Premier/Bank One. State regulations require the funds be kept at banks with their principal office in Louisiana which may not include Bank One, based out of Columbus, Ohio. Upon maturity, this investment should be moved. Just a reminder, the operating cash accounts of the Judicial Expense Fund and the Child Support Fund should be closely monitored to insure the funds on hand are not in excess of the federal deposit insurance and/or pledged securities.

The bond forfeiture funds received in June, 1995 by the Judicial Expense Fund is \$23,054 which were determined as owed to parish government by discussion with Judge Cox.

Attached is additional analysis of revenues and expenditures from the fiscal years of 1995 versus 1996 and other schedules showing expenditures by respective divisions. The attached schedules do not account for expenditures from other funds such as state or parish allowances. Please review the information presented but keep in mind that it is not within our scope to audit the allocation of costs by division and some errors may exist. In prior years we noted inconsistencies in purchases such as in 1995 notebook computers purchased ranged in individual cost from \$4,000 to over \$7,000. We suggested the judges discuss some checks and balances to control consistency in purchase decisions.

Very truly yours,



Mark P. Harris, CPA

ROBIDEAUX & HARRIS, CPA's
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December 20, 1996

The Honorable Don Aaron
Fifteenth Judicial District Court Judicial Expense Fund
P. O. Box 1980
Crowley, Louisiana 70527

Management Letter

Dear Judge Aaron

In connection with the conclusion of our audit of the Judicial Expense Fund for the year ended June 30, 1996, we take this opportunity to communicate in writing points that may have been verbally noted earlier. Our audit report itself, the attached letters and footnotes communicated any reportable conditions that came to our attention in the review of internal control and other audit procedures.

Each judge and their staff should be advised of sales tax exemptions, equipment tagging & documentation requirements, equipment disposition restrictions, and purchasing bid requirements. Purchases over \$5,000, while not requiring written bids, should be supported with documented evidence of at least two phone bids. Detailed records of the agencies equipment costing over \$250 should be permanently retained and backup copy of all computer information maintained off-site. The fund purchased additional insurance coverage for property maintained offsite and each judge must understand the existence of personal liability for loss of state property in their home or vehicle. Further, please remind each judge that personal use of such property should be documented and the Judicial Expense Fund reimbursed.

Years ago, we were informed that a 1982 Attorney General's opinion exempted Judicial Expense Funds from the Local Government Budget Act. This is not the current thought at the legislative auditor's office nor is The Child Support Fund exempt, as its expenditures are exceeding \$50,000 annually. Formal adoption of a budget and subsequent amendments are required if changes occur during the year which will be a 5% or greater increase in expense from the original budget amount. You should satisfy yourself if there is need for open hearings required by state agencies with expected expenditures in excess of \$250,000.

and procedures and that the audit could be conducted more effectively by assessing control risk at a very high level (maximum) and expanding our substantive tests.

In accordance with the standards mentioned previously and provisions of state law, we are required to communicate to management, and include in our report, any reportable conditions and/or material weaknesses.

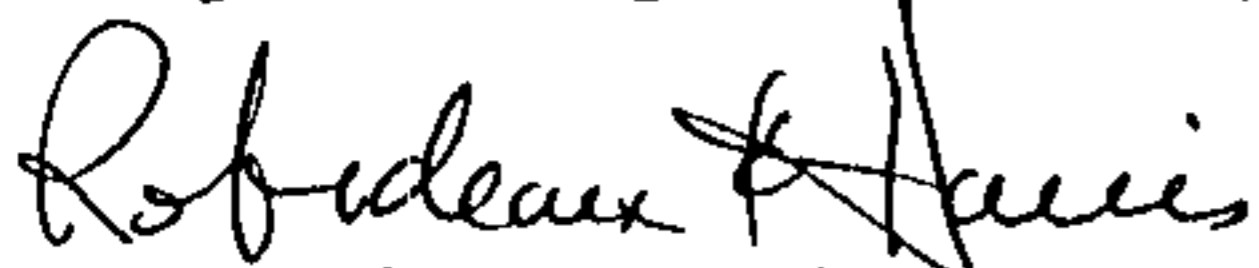
Reportable conditions are matters that come to our attention that, in our judgement, could adversely affect the expense fund's ability to (1) record, process, summarize, and report financial data consistent with the assertions of management in the financial statements or (2) comply with laws and regulations that could have a material impact on the financial statements. In addition to the inefficiency leading to our assessment of control risk at the maximum, described in the preceding paragraph, we noted other matters involving the internal control structure and its operation that we consider to be reportable conditions:

Deficiencies in budgeting and definition of handling other agencies' funds. The handling of bond forfeiture funds have been handled inconsistently during the past two years and inadequate direction exists to easily verify the accounting of these funds. The fund should enhance communication with other agencies, and work to improve its budget procedures.

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

Consideration of the internal control structure would not necessarily disclose all matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Because of the inherent limitations in any internal control structure, errors and irregularities may, nevertheless, occur and not be detected. Also, projection of any evaluation of control structure to future periods is subject to the risk that procedures may become inadequate due to changes in conditions or that the degree of compliance with the procedures may deteriorate. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined previously. Comments on internal control structure are for the information and use of the Fifteenth Judicial District Court Judicial Expense Fund. State law requires this report to be a public document, and is distributed to the appropriate public officials.

Respectfully submitted,



Certified Public Accountants

Fifteenth Judicial District Court
Judicial Expense Fund
All Fund Types and Account Groups
BALANCE SHEET
June 30, 1996

	<u>Governmental Fund - General Fund</u>	<u>Account Group - General Fixed Assets</u>	<u>(memo only) Totals</u>
<u>ASSETS</u>			
Cash in bank - operating accounts	\$367,445		\$367,445
Passbook savings account-FNB-Crowley	213		213
Certificates of deposit	1,538,000		1,538,000
Accounts receivable	9,518		9,518
Accrued interest	6,428		6,428
Prepaid items	38,590		38,590
Furniture and equipment		471,209	471,209
Total Assets	\$1,960,194	\$471,209	\$2,431,403

LIABILITIES AND FUND EQUITY

LIABILITIES			
Accounts payable	\$99,075		\$99,075
FUND EQUITY:			
Investment in general fixed assets		471,209	471,209
Fund balance - unreserved - undesignated	1,861,119		1,861,119
Total Liabilities & Fund Equity	\$1,960,194	\$471,209	\$2,431,403

The accompanying notes are an integral part of this statement.

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Independent Auditor's Report on Compliance With Laws and
Regulations Material to the General Purpose Financial Statements

The Honorable Don Aaron
Fifteenth Judicial District Court Judicial Expense Fund

Exhibit B

We have audited the general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1996 and for the year then ended and have issued our report thereon dated December 20, 1996. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Judicial Expense Fund is the responsibility of the district judges and management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we assessed the risk that noncompliance with certain provisions of laws and regulations could cause the financial statements to be materially misstated. We concluded that the risk of such material misstatement was sufficiently low that it was not necessary to perform tests of the judicial expense fund's compliance with such provisions of laws and regulations.

However, in connection with our audit, nothing came to our attention that caused us to believe that the Fifteenth Judicial District Court Judicial Expense Fund had not complied, in all material respects, with the laws and regulations referred to in the second paragraph. A material instance of noncompliance would be the failure to follow requirements, or violations of prohibitions, contained in laws or regulations that cause us to conclude that the aggregation of misstatements resulting from those failures is material to the general purpose financial statements.

We noted certain immaterial instances of noncompliance that we have reported to the judges of the Fifteenth Judicial District Court Judicial Expense Fund in a separate letter dated December 31, 1996.

Fifteenth Judicial District Court
Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B: Fund Accounting:

The fund uses accounts organized on the basis of a fund (General Fund) and an account group (fixed assets), each of which is a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. Resources are accounted for in individual funds or account groups based on the purposes for which they are to be spent. The Judicial Expense Fund's general fund is the general operating fund and accounts for all financial activities and resources of the fund. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not otherwise reported because they do not directly affect net expendable financial resources. The fund's furniture and equipment appear in the Fixed Asset group. The assets are valued at historical cost. No depreciation has been provided. The account group is not a fund, it is only a measurement of financial position and does not involve measurement of results of operations.

C: Reporting Entity:

For financial reporting purposes, the fund includes all funds, account groups, activities, etc. that are controlled by the Fifteenth Judicial District Court Judicial Expense Fund. The fund is considered a separate governmental reporting entity. Also included is the Child Support Fund described in note G below.

D: Basis of Accounting and Measurement Focus:

The financial and accounting reporting treatment applied to a fund is determined by its measurement focus. Measurement focus refers to what is being measured. Basis of accounting refers to at what point in time the revenues and expenditures are recognized in the accounts and the financial statements. The general fund is accounted for using a current financial measurement focus that only includes current assets and current liabilities on the balance sheet. Operating statements present the net increases and decreases in net current assets. The accrual basis is used by the general fund.

Revenues:

Court fees, the state monthly payment, bond forfeitures, and Child Support Administrative fees are recorded in the month earned, regardless of when collected.

Interest is recorded when earned, regardless of when the related time deposit matures.

Expenditures:

Expenditures are recognized as the related fund liability or payment obligation is incurred, regardless of when payment to the vendor is made.

E: Budget Practices:

The fund did adopt a cash basis budget for the year ended June 30, 1996. It is different in form when compared to the fund's financial statement presentation and account groupings so comparative information is not presented in this report.

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Independent Auditor's Report on Internal Control Structure Based Solely
on An Audit of the General Purpose Financial Statements
Exhibit A

The Honorable Don Aaron
Fifteenth Judicial District Court Judicial Expense Fund

We have audited the general purpose financial statements of the Fifteenth Judicial District Court Judicial Expense Fund as of June 30, 1996 and for the year then ended, and have issued our report thereon dated December 20, 1996. We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Fifteenth Judicial District Court Judicial Expense Fund as of and for the year ended June 30, 1996, we considered its internal control structure 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 controls themselves or the internal control structure.

Internal control structure consists of the control environment, accounting system, and control procedures used by the management of the commission. Establishment of the internal control structure is the responsibility of management of the Fifteenth Judicial District Court Judicial Expense Fund. It is used to provide reasonable, but not absolute, ability to record, process, summarize and report financial data consistent with the assertions embodied in the accompanying financial statements; to safeguard public assets against unauthorized use or disposition; to comply with laws and regulations; and to provide reasonable assurance that transactions are executed in accordance with the commissioners' authorization and properly recorded. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

For the purpose of this report, we have classified the significant internal control structure policies and procedures into the following categories: Revenue and receipts

Purchases and disbursements

Property and equipment (fixed assets)

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation and we assessed control risk. We did not evaluate the effectiveness of the internal control structure categories because we concluded that it would be inefficient to evaluate the effectiveness of internal control policies

Fifteenth Judicial District Court
Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE H -- ACCOUNTS PAYABLE

The details at June 30, 1996 are as follows:

Trade accounts payable	\$18,788
Due to Law Clerk Fund for Salaries	32,200
Bond Forfeiture Income Payable	23,054
Families in Need of Services	25,033
Total	<u>\$99,075</u>

The Fifteenth Judicial District has been appointed by the state as administrator of a program known as Families In Need of Services. The program is designed to prevent children with disciplinary problems from entering the juvenile court system by counseling with parents and or other state agencies to try to correct behavioral problems before the courts must intervene. The Judicial Expense Fund, acting solely as administrative agent, received and disbursed the following principally to fund salaries of the program's officers. The remainder is included in the Judicial Expense Funds' accounts payable balance at June 30, 1996.

	FYE <u>6/30/95</u>	FYE <u>6/30/96</u>
Received from the state	31,675	32,991
Disbursed	6,642	32,991
Balance	<u>25,033</u>	<u>(0)</u>

Fifteenth Judicial District Court
Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE F – BOND FORFEITURE INCOME

This source of funds was instituted by LSA R.S. 15:571.11 for bond forfeitures after June 22, 1993. The statute provides that 25% of all judgements of bond forfeiture collected by the district attorney shall be paid to the court fund of the parish where the bond was posted. The funds may be used for expenses related to judges of the criminal courts. This source of funding ceased in September, 1994 when legislation was passed directing the funds to be paid to the Criminal Court Fund rather than the Judicial Expense Fund. The revision was to be effective September 1, 1994 but is for all judgments of bond forfeiture rendered after June 22, 1993. At this time, no claim for or direction has been mandated which would call for the funds received by the Judicial Expense Fund to be remitted to the Criminal Court Fund or any other agency.

After the change in funding, the Judicial Expense Fund received \$23,054 representing forfeiture collections for the first quarter 1995, so a payable was set up in anticipation of a future liability. Then in 1996 the Judicial Expense Fund determined it did not have to turn over funds received and has included them in revenue rather than as a payable owed to another agency.

NOTE G – FIFTEENTH JUDICIAL DISTRICT COURT CHILD SUPPORT FUND

The Child Support Fund was established in January, 1994 in accordance with Louisiana Statute R.S. 46:236.5. It collects support payments on behalf of guardians who are being assisted by state aid, i.e. welfare, medicaid, etc.

The Child Support Fund is authorized to receive payment of nonsupport funds on behalf of the State of Louisiana. It is also authorized to collect an administrative fee of no greater than 5% of the funds due. The actual percentage collected by this unit was 4.7%. All income derived from the administrative fees is to fund the administrative cost of the system for expedited process. The fund evaluated its costs to determine if the percentage should be adjusted and has determined it prudent to reduce the amount by 1% effective January, 1997.

The Governmental Accounting Standards Board's Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the state agency or political subdivision must include all funds, account groups, etc. that are within its oversight responsibility. Income of the Child Support Fund is listed separately, while assets, liabilities and expenses are combined with the Judicial Expense Fund for presentation on the financial statements.

Fifteenth Judicial District Court
Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

NOTE D – CERTIFICATES OF DEPOSIT AND CASH IN BANKS

Under state law, deposits are allowed in state banks organized under Louisiana law and national banks having their principal offices in Louisiana. All deposits should be backed by federal deposit insurance protection or the pledge of securities owned by the bank. At June 30, 1996, certificates of deposit consisted of the following. They are listed below and have dates of maturity ranging from August, 1996 to May, 1997:

<u>DEPOSITED WITH</u>	<u>RATE</u>	<u>AMOUNT</u>
Rayne Building and Loan	5.50%	\$100,000
Rayne State Bank	5.25%	100,000
Evangeline Bank & Trust	5.75%	98,000
Home Savings & Loan	5.70%	70,000
Whitney National Bank	5.75%	90,000
Crowley Building and Loan	6.50%	95,000
Lafayette Building Association	5.50%	100,000
First National Bank	8.00%	99,000
Bank of Commerce & Trust	5.55%	100,000
Hibernia National Bank	5.75%	95,000
Mid-South National Bank	5.25%	95,000
Abbeville Building & Loan	5.00%	98,000
Iberia Savings Bank	5.00%	99,000
First National Bank – Crowley	5.65%	99,000
Judicial Expense Fund Total		<u>\$1,338,000</u>
Home Savings Bank	5.25%	100,000
Premier/Bank One	5.25%	100,000
Child Support Fund Total		<u>\$200,000</u>
Grand Total		<u>\$1,538,000</u>

The operating (checking) accounts at First National Bank in Lafayette are interest bearing accounts. There is a separate account for the Judicial Expense Fund and a separate account for the Child Support Fund. At June 30, 1996 the Judicial Expense Fund had \$201,366 in collected balances on deposit in its checking and savings accounts. These deposits were secure from risk by \$100,213 of federal deposit insurance and \$100,000 of pledged securities held by the custodial bank.

NOTE E – ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at June 30, 1996:

	<u>Clerk of Court</u>	<u>Sheriff</u>
Acadia Parish	\$1,305	\$0
Lafayette Parish	3,430	1,445
Vermillion Parish	2,793	545
	<u>\$7,528</u>	<u>\$1,990</u>

Fifteenth Judicial District Court
Judicial Expense Fund

NOTES TO FINANCIAL STATEMENTS

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F: Total Column on Balance Sheet:

The total column on the balance sheet is captioned Memo Only to indicate that it is presented only to facilitate financial analysis. The data in this column does not present financial position in conformity with generally accepted accounting principles and is not comparable to a consolidation.

G: Pension Plan, Vacation and Sick Leave:

The fund had no full-time employees; therefore it does not contribute to any fringe benefit plan or have to provide any compensation for absences of staff. The child support hearing officer and assistants' compensations are paid by reimbursement to the local parish government. Fringe benefits are not recorded by this fund since it does not directly pay their salaries.

H: Fixed Assets:

Fixed assets are recorded as expenditures at the time purchased and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

NOTE B - STATE OF LOUISIANA CONTRIBUTION

The State of Louisiana used to appropriate \$12,000 each month to the Fifteenth Judicial District Court Judicial Expense Fund for the operation and expenses of a commissioner's office. The commissioner's salary and some related office costs were paid by other agencies such as the parish and the state governments directly and the appropriation ceased in 1995. An accounting determining if any excess funds have been received but not spent for the commissioner's office costs has not been made or requested. No liability has been recorded, as no claim has been made by any other agency.

NOTE C - FURNITURE & EQUIPMENT

The following is a summary of acquisitions during the year ended June 30, 1996:

Computer equipment	\$16,976
Other office furniture and equipment	5,928
Subtotal - Judicial Expense Fund	<u>\$22,904</u>
Child Support Fund - office equipment & furniture	10,345
Total	<u><u>\$33,249</u></u>

There were no significant dispositions during the year. Fixed assets of governmental funds are recorded as expenditures at the time they are purchased and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation is provided on general fixed assets.

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**Fifteenth Judicial District Court
Judicial Expense Fund**

FINANCIAL STATEMENTS

June 30, 1996

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 JAN 29 1997

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INFORMATION