

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**K. COMPENSATED ABSENCES (Continued)**

The cost of current leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

**L. TOTAL COLUMN ON COMBINED STATEMENTS**

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

**NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. EXPENDITURES EXCEEDING APPROPRIATIONS**

The Probation Department have actual expenditures over budgeted expenditures as follows; however, it is not a violation of the Local Budget Act because the Act does not cover "judicial funds".

|                             | <u>REVISED</u><br><u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u><br><u>FAVORABLE</u><br><u>(UNFAVORABLE)</u> |
|-----------------------------|---------------------------------|---------------|---|
| <b>Special Revenue Fund</b> |                                 |               |   |
| June 30, 1995               | \$167,150                       | \$205,876     | \$(38,726)  |

**B. UNINSURED CASH**

At June 30, the District Court had uninsured cash as follows:

|                      | <u>1996</u> | <u>1995</u> |
|----------------------|-------------|-------------|
| Special Revenue Fund | \$5,164     | \$782       |

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**FOR FISCAL YEAR ENDED JUNE 30, 1995**

|  | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--|---------------|---------------|---|
| <b>REVENUES:</b>                                     |               |               |   |
| Charges For Services                                 | \$167,150     | \$231,619     | \$64,469  |
| Interest   | -0-           | 13,504        | 13,504  |
|  | <hr/>         | <hr/>         | <hr/>   |
| TOTAL REVENUES                                       | 167,150       | 245,123       | 77,973  |
| <b>EXPENDITURES</b>                                  |               |               |   |
| DISTRICT COURT                                       |               |               |   |
| Salaries   | 92,000        | 80,890        | 11,110  |
| Fringe Benefits                                      | 20,200        | 14,582        | 5,618   |
| Travel   | 3,000         | 3,818         | (818)   |
| Accounting   | 7,000         | 7,095         | (95)  |
| Computer Consultants                                 | 13,000        | 4,569         | 8,431   |
| Insurance  | 10,950        | 7,007         | 3,943   |
| Miscellaneous  | 2,300         | 231           | 2,069   |
| Postage  | 1,200         | 930           | 270   |
| Supplies   | 11,000        | 4,566         | 6,434   |
| Repairs  | 500           | 3,858         | (3,358)   |
| Telephone  | 2,700         | 891           | 1,809   |
| Capital Outlay                                       | 20,300        | 42,249        | (21,949)  |
|  | <hr/>         | <hr/>         | <hr/>   |
| TOTAL EXPENDITURES                                   | 184,150       | 170,686       | 13,464  |
| <br>   |               |               |   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (17,000)      | 74,437        | 91,437  |
| <br>   |               |               |   |
| FUND BALANCE, JULY 1                                 | <hr/>         | <hr/>         | <hr/>   |
|  | 174,016       | 174,016       | -0-   |
| <br>   |               |               |   |
| FUND BALANCE, JUNE 30                                | <hr/> <hr/>   | <hr/> <hr/>   | <hr/> <hr/>                                     |
|  | 157,016       | 248,453       | 91,437  |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

# Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
7829 BLUEBONNET BLVD.  
BATON ROUGE, LOUISIANA 70810  
(504) 767-7829

MEMBER  
AMERICAN INSTITUTE CPAs  
LOUISIANA SOCIETY CPAs

TELEPHONE (504) 767-7829  
CELLULAR (504) 335-3647  
FACSIMILE (504) 767-77AX

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

October 1, 1996

To the Board of Directors  
New Roads, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court as of and for the years ended June 30, 1996, and June 30, 1995, and have issued my report thereon dated October 1, 1996.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

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

# Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
7829 BLUEBONNET BLVD.  
BATON ROUGE, LOUISIANA 70810  
(504) 767-7829

MEMBER  
AMERICAN INSTITUTE CPAs  
LOUISIANA SOCIETY CPAs

TELEPHONE (504) 767-7829  
CELLULAR (504) 335-3647  
FACSIMILE (504) 767-774X

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

October 1, 1996

Honorable Jack Marionneaux  
Eighteenth Judicial District Court  
Plaquemine, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court as of and for the years ended June 30, 1996, and June 30, 1995, and have issued my report thereon dated October 1, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Eighteenth Judicial District Court is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the Eighteenth Judicial District Court's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed one instance of noncompliance that is required to be reported herein under Government Auditing Standards.

See Schedule of findings.

I considered the instance of noncompliance in forming my opinion on whether the Eighteenth Judicial District Court's general-purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles and this report does not affect my report dated October 1, 1996, on those general purpose financial statements.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

*Donald C. DeVille*

SUPPLEMENTAL INFORMATION

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**NOTE 8 - PENSION PLAN AND RETIREMENT COMMITMENTS**

Substantially all of the full-time General Fund (Judicial Expense Fund) employees are members in the Louisiana State Employees Retirement System (LASERS). In addition to the employee contribution withheld at 7.5% of gross salary, the Judicial District contributes an additional 12.4% as of June 30, 1996, and 12.3% of gross salary as of June 30, 1995, to the LASERS system. Contributions to the system are funded through employee and employer contributions of \$4,140 and \$6,625, for June 30, 1996, and \$4,021 and \$6,723 for June 30, 1995, respectively. The total current year payroll of the agency (all types of wages) was \$158,457 for June 30, 1996, and \$151,346 for June 30, 1995, respectively. Its current year payroll covered by the retirement system was \$55,205 for June 30, 1996, and \$53,618 for June 30, 1995. Under present statutes, the agency does not guarantee any of the benefits granted by the retirement system.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System P O Box 44213, Baton Rouge, Louisiana 70804, or by calling (504) 922-0600.

**NOTE 9 - POST-RETIREMENT BENEFITS**

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

**NOTE 10 - LITIGATION AND CLAIMS**

There was no litigation pending against the Eighteenth Judicial District Court as of June 30, 1996, and June 30, 1994, nor is the District Court aware of any unasserted claims.

**NOTE 11 - EXPENDITURES OF THE JUDICIAL DISTRICT NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain salary or administrative expenditures for the district court paid out of the funds of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries or directly by the state.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**NOTE 6 - CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

|                       | <u>BALANCE</u><br><u>7/1/95</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>BALANCE</u><br><u>6/30/96</u> |
|-----------------------|---------------------------------|------------------|------------------|----------------------------------|
| Equipment:            |                                 |                  |                  |                                  |
| Judicial Expense Fund | \$317,338                       | \$11,930         | \$-0-            | \$329,268                        |
| Probation Fund        | 62,788                          | 38,836           | -0-              | 101,624                          |
|                       | <u>380,126</u>                  | <u>50,766</u>    | <u>-0-</u>       | <u>430,892</u>                   |

|                       | <u>BALANCE</u><br><u>7/1/94</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>BALANCE</u><br><u>6/30/95</u> |
|-----------------------|---------------------------------|------------------|------------------|----------------------------------|
| Equipment:            |                                 |                  |                  |                                  |
| Judicial Expense Fund | \$314,622                       | \$2,716          | \$-0-            | \$317,338                        |
| Probation Fund        | 20,539                          | 42,249           | -0-              | 62,788                           |
|                       | <u>335,161</u>                  | <u>44,965</u>    | <u>-0-</u>       | <u>380,126</u>                   |

**NOTE 7 - LEASES**

The Judicial Expense Fund does not record items under capital leases as assets and obligations in the accompanying financial statements. During the audit period the Judicial Expense Fund has operating leases of the following nature:

In October, 1992, the Judicial Expense Fund entered into an equipment lease for copiers and fax machines. The terms of this lease require monthly payments of \$872 for five years.

The following is a schedule by years of the future minimum rental payments as of June 30, 1996 and June 30, 1995 on leases:

|       |               |
|-------|---------------|
| 1996  | \$10,464      |
| 1997  | 3,488         |
|       | <u>13,952</u> |
| Total | <u>13,952</u> |

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**NOTE 3 - CASH AND CASH EQUIVALENTS**

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

|                                    | <u>1996</u>    | <u>1995</u>    |
|------------------------------------|----------------|----------------|
| Demand Deposits                    | \$3,096        | \$830          |
| Demand Deposits - Interest Bearing | 29,287         | 57,183         |
| Money Market Savings Deposit       | 12,911         | 88,818         |
|                                    | <hr/>          | <hr/>          |
| Total Cash                         | 45,294         | 146,831        |
| Investments - Time Deposits        | 376,515        | 260,783        |
|                                    | <hr/>          | <hr/>          |
| Total                              | <u>421,809</u> | <u>407,614</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of June 30, 1996, and June 30, 1995, the Judicial District Court has \$443,885 and \$442,038, respectively, in deposits (collected bank balances). These deposits are insured from risk by \$436,047 and \$441,256, respectively, of federal deposit insurance. \$5,164 as of June 30, 1996, and \$782 as of June 30, 1995 were not insured or pledged and are at risk of loss.



**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**E. BUDGETS**

Louisiana Local Government Budget Act, LSA-R.S. 39:1301-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year, but only insofar as judges judicial expense funds.

**F. ENCUMBRANCES**

The Judicial Expense Fund does not use the encumbrance method of accounting.

**G. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Judicial District may deposit funds in demand deposits, interest bearing demand deposits, savings, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

**H. INVESTMENTS**

Investments include time deposits with maturities over 90 days.

**I. INVENTORIES**

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

**J. PREPAID ITEMS**

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

**K. COMPENSATED ABSENCES**

The Judicial Expense Fund allows two weeks vacation for its secretary. The Probation Department allows 2-3 weeks for its employees. As of June 30, 1996, the employees of the Court have accumulated \$2,850 of unused vacation computed in accordance with GASB codification Section C60. Sick leave may be accumulated; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**ACCOUNT GROUPS:**

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following two account groups are not "funds".

**GENERAL FIXED ASSETS** - The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$5,587.

**GENERAL LONG-TERM OBLIGATIONS** - Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations.

**D. BASIS OF ACCOUNTING**

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Court fees, filing fees and probation fees are recorded when earned and available. Interest income on time deposits are recorded when the deposits have matured and the interest is available.

**Expenditures**

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

In planning and performing my audit of the financial statements of the Eighteenth Judicial District Court for the years ended June 30, 1996, and June 30, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

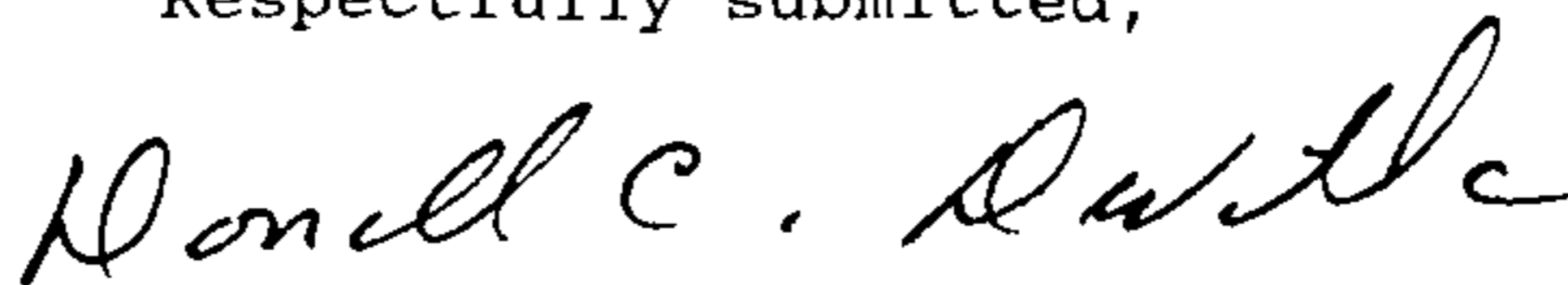
I did not note any matters involving the internal control structure and its operation that I consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

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 relative 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 employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,



**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**INTRODUCTION**

The General Fund (Judicial Expense Fund) for the Eighteenth Judicial District Court was created by LSA-RS 13:991-996. In general, the creating statutes provide that the judges of the district may levy court costs for operations of the courts. The amount of the court cost to be levied in civil and criminal cases is determined by the majority of the judges in the district. The amount of cost levied cannot exceed the amount established by the creating statute. Court costs are normally collected by the clerk of court and the sheriff, remitted to the judges, and deposited to the judicial expense fund. Expenditures from the fund are determined by the majority of the judges. Expenditures normally include materials and supplies, law library and salaries of those individuals appointed by the judges. The judges may appoint law clerks, court reporters, secretaries, clerks, research clerks, administrative staff and other personnel as deemed necessary. The salaries of the judges cannot be paid from the judicial expense fund.

The Special Revenue Fund (Probation Fund) of the Eighteenth Judicial District was established in 1989 after the Louisiana Legislature decided in Code of Criminal Procedure Article 894 A(1) that the Department of Probation and Parole would no longer supervise probation in misdemeanor cases. Article 894 A (1) also authorized the Court to place the defendant on probation with a "probation office" designated by the Court upon such conditions as the Court may fix. The Probation Fund was established as the designated probation office. Article 895 1 (C) of the Code of Criminal Procedure provides for a monthly probation fee of \$20 to be paid to the agency providing supervision. The funds received by the Probation Fund are the \$20 per month supervision fee and as a condition fixed by the Court.

The Judicial District encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana. There are four judges who are independently elected by the people.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the Eighteenth Judicial Court have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR FISCAL YEAR ENDED JUNE 30, 1995**

|  | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--|---------------|---------------|---|
| <b>REVENUES:</b>                                     |               |               |   |
| Intergovernmental                                    | \$203,000     | \$178,406     | \$(24,594)                                      |
| Interest   | 17,000        | 1,142         | (15,858)  |
| Miscellaneous Reimbursements                         | 4,000         | 2,367         | (1,633)   |
| Loss on Sale of Investments                          | -0-           | (7,288)       | (7,288)   |
|  | <hr/>         | <hr/>         | <hr/>   |
| TOTAL REVENUES                                       | 224,000       | 174,627       | (49,373)  |
| <b>EXPENDITURES</b>                                  |               |               |   |
| DISTRICT COURT                                       |               |               |   |
| Salaries   | 170,000       | 148,228       | 21,772  |
| Fringe Benefits                                      | 22,000        | 24,229        | (2,229)   |
| Travel   | 10,000        | 23,770        | (13,770)  |
| Accounting   | 16,000        | 7,165         | 8,835   |
| Bank Charges   | 100           | 87            | 13  |
| Computer Consultants                                 | 1,000         | 95            | 905   |
| Equipment Rental                                     | 11,000        | 11,987        | (987)   |
| Insurance  | 200           | -0-           | 200   |
| Miscellaneous  | 13,625        | 509           | 13,116  |
| Postage  | 1,000         | 162           | 838   |
| Supplies   | 8,000         | 4,779         | 3,221   |
| Repairs  | 1,000         | 120           | 880   |
| Telephone  | 10,000        | 7,514         | 2,486   |
| Capital Outlay                                       | 6,000         | 2,716         | 3,284   |
|  | <hr/>         | <hr/>         | <hr/>   |
| TOTAL EXPENDITURES                                   | 269,925       | 231,361       | 38,564  |
| <br>   |               |               |   |
| EXCESS (DEFICIENCY) OF REVENUES<br>OVER EXPENDITURES | (45,925)      | (56,734)      | (10,809)  |
| <br>   |               |               |   |
| FUND BALANCE, JULY 1                                 | <hr/>         | <hr/>         | <hr/>   |
|  | 158,960       | 158,960       | -0-   |
| <br>   |               |               |   |
| FUND BALANCE, JUNE 30                                | <hr/> <hr/>   | <hr/> <hr/>   | <hr/> <hr/>                                     |
|  | 113,035       | 102,226       | (10,809)  |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**SPECIAL REVENUE FUND**  
**FOR FISCAL YEAR ENDED JUNE 30, 1996**

|  | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--|---------------|---------------|---|
| <b>REVENUES:</b>   |               |               |   |
| Charges For Services   | \$167,150     | \$247,019     | \$79,869  |
| Interest   | -0-           | 21,782        | 21,782  |
|  |               |               |   |
| TOTAL REVENUES   | 167,150       | 268,801       | 101,651   |
| <b>EXPENDITURES</b>  |               |               |   |
| DISTRICT COURT   |               |               |   |
| Salaries   | 92,000        | 86,904        | 5,096   |
| Fringe Benefits  | 21,200        | 18,615        | 2,585   |
| Travel   | 3,500         | 4,026         | (526)   |
| Accounting   | 7,000         | 7,115         | (115)   |
| Computer Consultants   | 4,500         | 25,494        | (20,994)  |
| Insurance  | 7,750         | 11,631        | (3,881)   |
| Miscellaneous  | 1,500         | 2,159         | (659)   |
| Postage  | 1,200         | 972           | 228   |
| Supplies   | 6,000         | 3,419         | 2,581   |
| Repairs  | 1,000         | 4,817         | (3,817)   |
| Telephone  | 1,500         | 1,888         | (388)   |
| Capital Outlay   | 20,000        | 38,835        | (18,835)  |
|  |               |               |   |
| TOTAL EXPENDITURES   | 167,150       | 205,875       | (38,725)  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |               |               |   |
|  | -0-           | 62,926        | 62,926  |
| <b>FUND BALANCE, JULY 1</b>                                  |               |               |   |
|  | 248,453       | 248,453       | -0-   |
| <b>FUND BALANCE, JUNE 30</b>                                 |               |               |   |
|  | 248,453       | 311,379       | 62,926  |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR FISCAL YEAR ENDED JUNE 30, 1995**

|  | <b>GOVERNMENTAL<br/>FUND TYPES</b> |                            | <b>TOTALS<br/>(MEMORANDUM<br/>ONLY)</b> |
|--|------------------------------------|----------------------------|---|
|  | <b>GENERAL</b>                     | <b>SPECIAL<br/>REVENUE</b> |   |
| <b>REVENUES:</b>   |                                    |                            |   |
| Intergovernmental  | \$178,406                          | -0-                        | \$178,406                               |
| Charges For Services   | -0-                                | \$231,619                  | 231,619                                 |
| Interest   | 1,142                              | 13,504                     | 14,646                                  |
| Miscellaneous Reimbursements                                 | 2,367                              | -0-                        | 2,367                                   |
| Loss on Sale of Investments                                  | (7,288)                            | -0-                        | (7,288)                                 |
| <b>TOTAL REVENUES</b>  | <b>174,627</b>                     | <b>245,123</b>             | <b>419,750</b>                          |
| <b>EXPENDITURES</b>  |                                    |                            |   |
| <b>DISTRICT COURT</b>  |                                    |                            |   |
| Salaries   | 148,228                            | 80,890                     | 229,118                                 |
| Fringe Benefits  | 24,229                             | 14,582                     | 38,811                                  |
| Travel   | 23,770                             | 3,818                      | 27,588                                  |
| Accounting   | 7,165                              | 7,095                      | 14,260                                  |
| Bank Charges   | 87                                 | -0-                        | 87                                      |
| Computer Consultants   | 95                                 | 4,569                      | 4,664                                   |
| Equipment Rental   | 11,987                             | -0-                        | 11,987                                  |
| Insurance  | -0-                                | 7,007                      | 7,007                                   |
| Miscellaneous  | 509                                | 231                        | 740                                     |
| Postage  | 162                                | 930                        | 1,092                                   |
| Supplies   | 4,779                              | 4,566                      | 9,345                                   |
| Repairs  | 120                                | 3,858                      | 3,978                                   |
| Telephone  | 7,514                              | 891                        | 8,405                                   |
| Capital Outlay   | 2,716                              | 42,249                     | 44,965                                  |
| <b>TOTAL EXPENDITURES</b>                                    | <b>231,361</b>                     | <b>170,686</b>             | <b>402,047</b>                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(56,734)</b>                    | <b>74,437</b>              | <b>17,703</b>                           |
| <b>FUND BALANCE, BEGINNING, JULY 1</b>                       | <b>158,960</b>                     | <b>174,016</b>             | <b>332,976</b>                          |
| <b>FUND BALANCE, ENDING JUNE 30</b>                          | <b>102,226</b>                     | <b>248,453</b>             | <b>350,679</b>                          |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR FISCAL YEAR ENDED JUNE 30, 1996**

|  | <b>GOVERNMENTAL<br/>FUND TYPES</b> |                                   | <b>TOTALS<br/>(MEMORANDUM<br/>ONLY)</b> |
|--|------------------------------------|-----------------------------------|---|
|  | <b><u>GENERAL</u></b>              | <b><u>SPECIAL<br/>REVENUE</u></b> |   |
| <b>REVENUES:</b>   |                                    |                                   |   |
| Intergovernmental  | \$180,313                          | -0-                               | \$180,313                               |
| Charges For Services   | -0-                                | \$247,019                         | 247,019                                 |
| Interest   | 1,545                              | 21,782                            | 23,327                                  |
| Reimbursements   | 6,317                              | -0-                               | 6,317                                   |
|  | <hr/>                              | <hr/>                             | <hr/>                                   |
| TOTAL REVENUES   | 188,175                            | 268,801                           | 456,976                                 |
|  | <hr/>                              | <hr/>                             | <hr/>                                   |
| <b>EXPENDITURES</b>  |                                    |                                   |   |
| DISTRICT COURT   |                                    |                                   |   |
| Salaries   | 158,458                            | 86,904                            | 245,362                                 |
| Fringe Benefits  | 25,185                             | 18,615                            | 43,800                                  |
| Travel   | 27,153                             | 4,026                             | 31,179                                  |
| Accounting   | 3,985                              | 7,115                             | 11,100                                  |
| Bank Charges   | 79                                 | -0-                               | 79                                      |
| Computer Consultants   | 6,341                              | 25,494                            | 31,835                                  |
| Equipment Rental   | 9,400                              | -0-                               | 9,400                                   |
| Insurance  | -0-                                | 11,631                            | 11,631                                  |
| Miscellaneous  | 1,421                              | 2,159                             | 3,580                                   |
| Postage  | 117                                | 972                               | 1,089                                   |
| Supplies   | 6,700                              | 3,419                             | 10,119                                  |
| Repairs  | 458                                | 4,817                             | 5,275                                   |
| Telephone  | 7,519                              | 1,888                             | 9,407                                   |
| Capital Outlay   | 15,222                             | 38,835                            | 54,057                                  |
|  | <hr/>                              | <hr/>                             | <hr/>                                   |
| TOTAL EXPENDITURES   | 262,038                            | 205,875                           | 467,913                                 |
|  | <hr/>                              | <hr/>                             | <hr/>                                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (73,863)                           | 62,926                            | (10,937)                                |
| <b>FUND BALANCE, BEGINNING, JULY 1</b>                       | 102,226                            | 248,453                           | 350,679                                 |
|  | <hr/>                              | <hr/>                             | <hr/>                                   |
| <b>FUND BALANCE, ENDING JUNE 30</b>                          | 28,363                             | 311,379                           | 339,742                                 |
|  | <hr/> <hr/>                        | <hr/> <hr/>                       | <hr/> <hr/>                             |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.



**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1995**

|  | <u>GOVERNMENTAL</u><br><u>FUND TYPES</u> |                                  | <u>ACCOUNT GROUPS</u>                           |   | <u>TOTALS</u><br><u>(MEMORANDUM</u><br><u>ONLY)</u> |
|--|--|----------------------------------|---|---|---|
|  | <u>GENERAL</u>                           | <u>SPECIAL</u><br><u>REVENUE</u> | <u>GENERAL</u><br><u>FIXED</u><br><u>AGENCY</u> | <u>LONG</u><br><u>TERM</u><br><u>DEBT</u> |   |
| <b><u>ASSETS</u></b>   |  |                                  |   |   |   |
| Cash and Cash Equivalents  | \$89,649                                 | \$57,182                         | -0-   | -0-                                       | \$146,831   |
| Investments-Time Deposits  | -0-                                      | 260,783                          | -0-   | -0-                                       | 260,783   |
| Receivables:   |  |                                  |   |   |   |
| Intergovernmental  | 15,570                                   | -0-                              | -0-   | -0-                                       | 15,570  |
| Interest Receivable  | -0-                                      | 5,607                            | -0-   | -0-                                       | 5,607   |
| Due From Other Funds   | 3,250                                    | -0-                              | -0-   | -0-                                       | 3,250   |
| Equipment  | -0-                                      | -0-                              | \$380,126                                       | -0-                                       | 380,126   |
| <b>TOTAL ASSETS</b>  | <b>108,469</b>                           | <b>323,572</b>                   | <b>380,126</b>                                  | <b>-0-</b>                                | <b>812,167</b>                                      |
| <b><u>LIABILITIES AND FUND EQUITY</u></b>                        |  |                                  |   |   |   |
| <b><u>LIABILITIES:</u></b>                                       |  |                                  |   |   |   |
| Payables:  |  |                                  |   |   |   |
| Accounts   | \$1,499                                  | \$3,495                          | -0-   | -0-                                       | \$4,994   |
| Employee Withholding   | 4,744                                    | 226                              | -0-   | -0-                                       | 4,970   |
| Due To Other Funds   | -0-                                      | 3,250                            | -0-   | -0-                                       | 3,250   |
| Accrued Wages  | -0-                                      | 1,858                            | -0-   | -0-                                       | 1,858   |
| Escrow Payable   | -0-                                      | 66,290                           | -0-   | -0-                                       | 66,290  |
| <b>TOTAL LIABILITIES</b>   | <b>6,243</b>                             | <b>75,119</b>                    | <b>-0-</b>                                      | <b>-0-</b>                                | <b>81,362</b>                                       |
| <b><u>FUND EQUITY:</u></b>                                       |  |                                  |   |   |   |
| Investment in  |  |                                  |   |   |   |
| General Fixed Assets   | -0-                                      | -0-                              | \$380,126                                       | -0-                                       | 380,126   |
| Fund Balance   |  |                                  |   |   |   |
| Unreserved-Undesignated  | 102,226                                  | 248,453                          | -0-   | -0-                                       | 350,679   |
| <b>TOTAL FUND EQUITY</b>   | <b>102,226</b>                           | <b>248,453</b>                   | <b>380,126</b>                                  | <b>-0-</b>                                | <b>730,805</b>                                      |
| <b><u>TOTAL LIABILITIES AND</u></b><br><b><u>FUND EQUITY</u></b> | <b>108,469</b>                           | <b>323,572</b>                   | <b>380,126</b>                                  | <b>-0-</b>                                | <b>812,167</b>                                      |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1996**

|   | <u>GOVERNMENTAL FUND TYPES</u> |                        | <u>ACCOUNT GROUPS</u>       |                       | <u>TOTALS (MEMORANDUM ONLY)</u> |
|---|--------------------------------|------------------------|-----------------------------|-----------------------|---------------------------------|
|   | <u>GENERAL</u>                 | <u>SPECIAL REVENUE</u> | <u>GENERAL FIXED AGENCY</u> | <u>LONG TERM DEBT</u> |                                 |
| <b><u>ASSETS</u></b>                            |                                |                        |                             |                       |                                 |
| Cash and Cash Equivalents                       | \$16,007                       | \$29,287               | -0-                         | -0-                   | \$45,294                        |
| Investments-Time Deposits                       | -0-                            | 376,515                | -0-                         | -0-                   | 376,515                         |
| Receivables:                                    |                                |                        |                             |                       |                                 |
| Intergovernmental                               | 14,469                         | -0-                    | -0-                         | -0-                   | 14,469                          |
| Accrued Interest                                | -0-                            | 9,770                  | -0-                         | -0-                   | 9,770                           |
| Due From Other Funds                            | 3,250                          | -0-                    | -0-                         | -0-                   | 3,250                           |
| Equipment                                       | -0-                            | -0-                    | \$430,892                   | -0-                   | 430,892                         |
| Amount To Be Provided To Retire Vacations Due   | -0-                            | -0-                    | -0-                         | \$2,850               | 2,850                           |
| <b>TOTAL ASSETS</b>                             | <u>33,726</u>                  | <u>415,572</u>         | <u>430,892</u>              | <u>2,850</u>          | <u>883,040</u>                  |
| <b><u>LIABILITIES AND FUND EQUITY</u></b>       |                                |                        |                             |                       |                                 |
| <b><u>LIABILITIES:</u></b>                      |                                |                        |                             |                       |                                 |
| Payables:                                       |                                |                        |                             |                       |                                 |
| Accounts  | \$1,651                        | \$10,217               | -0-                         | -0-                   | \$11,868                        |
| Employee Withholding                            | 3,712                          | 267                    | -0-                         | -0-                   | 3,979                           |
| Due To Other Funds                              | -0-                            | 3,250                  | -0-                         | -0-                   | 2,250                           |
| Accrued Wages                                   | -0-                            | 1,925                  | -0-                         | -0-                   | 1,925                           |
| Accrued Vacations                               | -0-                            | -0-                    | -0-                         | \$2,850               | 2,850                           |
| Escrow  | -0-                            | 88,534                 | -0-                         | -0-                   | 88,534                          |
| <b>TOTAL LIABILITIES</b>                        | <u>5,363</u>                   | <u>104,193</u>         | <u>-0-</u>                  | <u>2,850</u>          | <u>112,406</u>                  |
| <b><u>FUND EQUITY:</u></b>                      |                                |                        |                             |                       |                                 |
| Investment in General Fixed Assets              | -0-                            | -0-                    | \$430,892                   | -0-                   | 430,892                         |
| Fund Balance Unreserved-Undesignated            | 28,363                         | 311,379                | -0-                         | -0-                   | 339,742                         |
| <b>TOTAL FUND EQUITY</b>                        | <u>28,363</u>                  | <u>311,379</u>         | <u>430,892</u>              | <u>-0-</u>            | <u>770,634</u>                  |
| <b><u>TOTAL LIABILITIES AND FUND EQUITY</u></b> | <u>33,726</u>                  | <u>415,572</u>         | <u>430,892</u>              | <u>2,850</u>          | <u>883,040</u>                  |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

# Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT  
7829 BLUEBONNET BLVD.  
BATON ROUGE, LOUISIANA 70810  
(504) 767-7829

MEMBER  
AMERICAN INSTITUTE CPAs  
LOUISIANA SOCIETY CPAs

TELEPHONE (504) 767-7829  
CELLULAR (504) 335-3647  
FACSIMILE (504) 767-7747

## INDEPENDENT AUDITOR'S REPORT

October 1, 1996

Honorable Jack Marionneaux  
Eighteenth Judicial District Court  
Plaquemine, Louisiana

I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Court as of June 30, 1996 and June 30, 1995, and for the fiscal years then ended. These general purpose financial statements are the responsibility of the Eighteenth Judicial District Court's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Eighteenth Judicial District Court as of June 30, 1996, and June 30, 1995, and the results of its operations for the fiscal years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated October 1, 1996, on our consideration of West Feliciana Council on Aging's internal control structure and a report dated October 1, 1996, on its compliance with laws and regulations.

*Donald C. DeVille*

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EIGHTEENTH JUDICIAL DISTRICT COURT  
PARISHES OF IBERVILLE, POINTE COUPEE AND  
WEST BATON ROUGE, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
FOR FISCAL YEARS ENDED  
JUNE 30, 1996 AND JUNE 30, 1995

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 08 1997

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**NOTE 5 - RECEIVABLES**

A. A Summary of Receivables as of June 30, 1996, and June 30, 1995, are as follows:

| <u>CLASS OF RECEIVABLE</u>            | <u>1996</u>   | <u>1995</u>   |
|---------------------------------------|---------------|---------------|
| Intergovernmental                     |               |               |
| Sheriff of West Baton Rouge Parish    | \$1,845       | \$4,027       |
| Sheriff of Iberville Parish           | 4,025         | 6,139         |
| Sheriff of Pointe Coupee Parish       | 4,553         | 1,400         |
| West Baton Rouge Clerk of Court       | 990           | -0-           |
| Iberville Police Jury                 | 556           | 1,404         |
| Iberville Parish Clerk of Court       | 1,320         | 1,470         |
| Pointe Coupee Parish Clerk of Court   | 1,155         | 1,080         |
| Louisiana Department of Public Safety | 25            | 50            |
| Total                                 | <u>14,469</u> | <u>15,570</u> |

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**B. Due To/From Other Funds**

The following is a summary of Due To/From Other Funds as of June 30, 1996, and June 30, 1995:

| <u>RECEIVABLE FUND</u>             | <u>PAYABLE FUND</u>                 | <u>AMOUNT</u>  |
|------------------------------------|-------------------------------------|----------------|
| General Fund<br>(Judicial Expense) | Special Revenue<br>(Probation Fund) | <u>\$3,250</u> |

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR FISCAL YEARS ENDED JUNE 30, 1996 AND JUNE 30, 1995**

**B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Court includes all funds, account groups, activities, et cetera, that are controlled by the District Judges as independently elected officials. As independently elected officials, the district judges are solely responsible for the operations of the district court, which include hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipts and disbursement of funds. Other than certain operating expenditures of the office that are paid by the State of Louisiana and the parish police juries are required by Louisiana Law, the district court is financially independent. Accordingly, the district court is a separate governmental reporting entity.

**C. FUND ACCOUNTING**

The accounts of the District Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

**Governmental Funds**

Governmental funds are used to account for all or most of the District Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

**General Fund** - the general operating fund of the Judicial District accounts for all financial resources, except those required to be accounted for in other funds.

**Special Revenue Funds** - account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

**EIGHTEENTH JUDICIAL DISTRICT COURT**  
**PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL FUND**  
**FOR FISCAL YEAR ENDED JUNE 30, 1996**

|  | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE<br/>FAVORABLE<br/>(UNFAVORABLE)</u> |
|--|---------------|---------------|---|
| <b>REVENUES:</b>   |               |               |   |
| Intergovernmental  | \$203,000     | \$180,313     | \$(22,687)                                      |
| Interest   | 17,000        | 1,545         | (15,455)  |
| Miscellaneous Reimbursements                                 | 4,000         | 6,317         | 2,317   |
|  | <hr/>         | <hr/>         | <hr/>   |
| TOTAL REVENUES   | 224,000       | 188,175       | (35,825)  |
| <b>EXPENDITURES</b>  |               |               |   |
| DISTRICT COURT   |               |               |   |
| Salaries   | 172,000       | 158,458       | 13,542  |
| Fringe Benefits  | 22,000        | 25,185        | (3,185)   |
| Travel   | 10,000        | 27,153        | (17,153)  |
| Accounting   | 16,000        | 3,985         | 12,015  |
| Bank Charges   | 100           | 79            | 21  |
| Computer Consultants   | 2,000         | 6,341         | (4,341)   |
| Equipment Rental   | 10,000        | 9,400         | 600   |
| Insurance  | 200           |               | 200   |
| Miscellaneous  | 11,625        | 1,421         | 10,204  |
| Postage  | 1,000         | 117           | 883   |
| Supplies   | 8,000         | 6,700         | 1,300   |
| Repairs  | 1,000         | 458           | 542   |
| Telephone  | 10,000        | 7,519         | 2,481   |
| Capital Outlay   | 6,000         | 15,222        | (9,221)   |
|  | <hr/>         | <hr/>         | <hr/>   |
| TOTAL EXPENDITURES   | 269,925       | 262,038       | 7,888   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |               |               |   |
|  | (45,925)      | (73,863)      | (27,937)  |
| <b>FUND BALANCE, JULY 1</b>                                  |               |               |   |
|  | <hr/>         | <hr/>         | <hr/>   |
|  | 102,225       | 102,226       | -0-   |
| <b>FUND BALANCE, JUNE 30</b>                                 |               |               |   |
|  | <hr/>         | <hr/>         | <hr/>   |
|  | 56,300        | 28,363        | (27,937)  |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.