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**THIRTY-SEVENTH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND**  
**CALDWELL PARISH**

*Component Unit Financial Statements*  
*For the Year Ended December 31, 2003*

*And*  
*Auditor's Report*

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Ballin Rouge office of the Legislative Auditor and, unless applicable, at the office of the parish clerk of court.

Release Date 7-28-04



**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH**

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## INDEPENDENT AUDITORS' REPORT

Honorable Judge Don C. Burns  
Thirty-Seventh Judicial District Court  
Judicial Expense Fund  
Caldwell Parish

We have audited the accompanying component unit financial statements of the Thirty-Seventh Judicial District Court, Judicial Expense Fund (a governmental entity) and a component unit of the Caldwell Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the Court's basic financial statements as listed in the table of contents. These component unit financial statements are the responsibility of the Thirty-Seventh Judicial District Court, Judicial Expense Fund's management. Our responsibility is to express an opinion on these component unit financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Seventh Judicial District Court, Judicial Expense Fund as of December 31, 2003, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 18, 2004, on our consideration of the Thirty-Seventh 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Cameron, Hines & Hartt (APAC)*

West Monroe, Louisiana  
June 18, 2004

**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

The following discussion and analysis of the Thirty-Seventh Judicial District Court (the Court) financial performance presents management's overview of the court's financial activities for the year ended December 31, 2003. Please read it in conjunction with the Court's financial statements.

**USING THIS ANNUAL REPORT**

This annual report consist of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the Court as a whole and present a longer-term view of the Court's finances. Fund financial statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements also report the Court's operations in more detail than the government-wide statements by also providing information about all of the Court's governmental funds.

**Reporting the Court as a Whole**

**The Statement of Net Assets and the Statement of Activities**

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Court's net assets and changes in them. The Court's net assets—the difference between assets and liabilities—measures the Court's financial position. The increase or decrease in the Court's net assets are an indicator of whether its financial position is improving or deteriorating. Other non-financial factors, such as a number of cases handled by the Court, number of judgeships approved by the State Legislature, and the State's economic condition should be considered in order to assess the overall condition of the Court.

Currently, the Court has only governmental activities that provide personnel, equipment, supplies, and other cost related to the proper administration of the Thirty-Seventh Judicial District Court.

### Reporting the Court's Funds

#### Fund Financial Statements

The fund financial statements provide detailed information about the Court's funds, not the court as a whole. In addition to accounting for the court costs and fees and other revenues that finance activities of the Court, these funds are reported by using an accounting method called modified accrual accounting, which measures only cash and other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Court's operations and the services it provides. Governmental fund information helps you determine the amount of financial resources available to be spent in the near future to finance the Court's programs.

### COURT AS A WHOLE

For the year ended December 31, 2003, net assets changed as follows:

	FYE 2003
Beginning net assets	43,327
Decrease in net assets	<u>(25,538)</u>
Ending net assets	17,789

Since this is the first year to report all activities on the accrual basis of accounting, a more detailed comparison to the prior year on the same basis is not possible. For the year ended December 31, 2003 expenses exceeded revenue and created a decrease in net assets.

### COURT'S FUNDS

The following schedule presents a summary of revenues and expenses for the fiscal year ended December 31, 2003, and their percentage of total.

Revenues	FYE 2003	Percentage of total
State		
Intergovernmental Revenues	\$ 25,478	15.38%
Local		
Caldwell Parish Sheriff Office	12,459	12.40
Caldwell Parish Clerk of Court	4,370	4.33
Interest on Investments	649	0.65
Fees on Probation	<u>57,444</u>	<u>57.24</u>
Total Revenues	\$100,189	100.00%

## Expenses:

### Judicial

Utilities	\$ 825	0.39%
Travel	4,449	4.38
Professional Development	390	0.37
Office	979	0.92
Accounting and Auditing	4,221	3.97
Legal Expenses	340	0.23
Salaries and Professional	19,858	18.68
Fringe Benefits	20,782	19.25
Supplies	420	0.40
Dues and Subscriptions	697	0.66
Other Misc. Expenses	4,817	4.53
Transfer to:		
Caldwell Parish Tax Collector	34,981	29.14
Caldwell Parish Sheriff	3,852	3.59
Probation Officer Salary	<u>10,816</u>	<u>9.78</u>
Total Expense	\$106,327	100.00%

Included in the fund financial statements are transfers from Misdemeanor Probation Fund to the General Fund of \$3,876.

## CAPITAL ASSETS

The Court had reported no capital assets as of December 31, 2003.

## DEBT ADMINISTRATION

The Court had no long term debt as of December 31, 2003.

## CONTACTING THE THIRTY-SEVENTH DISTRICT COURT'S FINANCIAL MANAGEMENT

The Financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Court's finances and to demonstrate the Court's accountability for the financial resources it manages. If you have questions about this report or need additional financial information contact the Honorable Judge Don Burns at P.O. Box 2812, Columbia, Louisiana 71408.

Honorable Judge Don Burns

## Government-Wide Financial Statements

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH

STATEMENT OF NET ASSETS  
DECEMBER 31, 2003

<u>ASSETS</u>	<u>Governmental Activities</u>
Cash and Cash Equivalents	\$ 34,085
Accounts Receivable	<u>7,028</u>
<b><u>TOTAL ASSETS</u></b>	<b><u>\$ 41,113</u></b>
 <u>LIABILITIES AND NET ASSETS</u>	
<b>Liabilities</b>	
Accounts Payable	\$ 4,154
Payroll Taxes Payable	<u>600</u>
<b>Total Liabilities</b>	<b><u>5,041</u></b>
 <b>Net Assets</b>	
Unrestricted	<u>36,388</u>
<b>Total Net Assets</b>	<b><u>36,388</u></b>
 <b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	<b><u>\$ 41,113</u></b>

The accompanying notes are an integral part of this financial statement.



**THIRTY-SEVENTH JUDICIAL DISTRICT COURT**  
**JUDICIAL EXPENSE FUND**  
**CALDWELL PARISH**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

	Program Revenues					Net (Expense)
Expenses	Charges for	Operating	Capital Grants	and	Revenue and	Changes in
Functional / Program Activities:	Services	Grants and	Contributions	Contributions	Net Assets	Net Assets
<b>Government Activities:</b>						
Judicial Expense Fund	\$ 24,821	\$ 19,899	\$ -	\$ -	\$ -	(4,922)
Child Support Fund	23,997	-	-	-	-	(23,997)
Misdemeanor Probation Fund	27,485	27,444	-	-	-	(41)
<b>Total Government Activities</b>	<b>\$ 76,303</b>	<b>\$ 47,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(28,960)</b>
<b>General Revenues:</b>						
Intergovernmental						15,476
Interest						609
<b>Total General Revenues</b>						<b>16,085</b>
<b>Changes in Net Assets</b>						<b>(12,875)</b>
<b>NET ASSETS - BEGINNING</b>						<b>41,327</b>
<b>NET ASSETS - ENDING</b>						<b>\$ 28,452</b>

The accompanying notes are an integral part of this financial statement.

## Final Financial Statements

**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH**

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2002**

	<u>General Fund</u>	<u>Child Support Fund</u>	<u>Maintenance Probation Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 26,206	\$ 6,115	\$ 1,674	\$ 34,005
Receivables	4,785	2,640	-	7,425
<b>Total Assets</b>	<b>\$ 31,001</b>	<b>\$ 8,755</b>	<b>\$ 1,674</b>	<b>\$ 41,430</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 374	\$ 4,068	\$ -	\$ 4,442
Payroll Taxes Payable	184	423	-	607
<b>Total Liabilities</b>	<b>558</b>	<b>4,491</b>	<b>-</b>	<b>5,049</b>
<b>Fund Balances</b>				
<b>Unreserved - Reported In:</b>				
General Fund	38,443	-	-	38,443
Special Revenue Funds	-	4,272	1,674	5,946
<b>Total Fund Balances</b>	<b>38,443</b>	<b>4,272</b>	<b>1,674</b>	<b>44,389</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 31,001</b>	<b>\$ 8,755</b>	<b>\$ 1,674</b>	<b>\$ 41,430</b>

The accompanying notes are an integral part of this financial statement.

**THIRTY-SIXTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

Revenue	General Fund	Child Support	Madame Justice Fund	Total Governmental Funds
State				
Intergovernmental Revenues	\$ -	\$ 25,476	\$ -	\$ 25,476
Local				
Caldwell Parish Sheriff	12,450	-	-	12,450
Caldwell Parish-Clerk of Court	4,370	-	-	4,370
Caldwell Parish-Prothonotary	3,076	-	-	3,076
Interest on Investments	649	-	-	649
Inmate on Production	-	-	27,444	27,444
Total Revenues	<u>20,545</u>	<u>25,476</u>	<u>27,444</u>	<u>103,009</u>
Expenditures				
Judicial:				
Utilities	825	-	-	825
Travel	2,792	1,617	-	4,409
Professional Development	398	-	-	398
Office	42	884	53	979
Accounting and Auditing	4,221	-	-	4,221
Legal Expense	248	-	-	248
Salaries and Professional Fees	4,800	8,080	7,658	19,858
Fringe Benefits	9,582	14,288	-	23,782
Supplies	384	116	-	400
Dues and Subscriptions	587	188	-	697
Other Indiv. Expense	1,188	68	3,449	4,617
Transfer to:				
Caldwell Parish Tax Collector	-	-	30,881	30,881
JTB Judicial District Court Expense	-	-	3,076	3,076
Caldwell Parish Sheriff	-	-	3,092	3,092
Probation Officer Salary	-	-	18,606	18,606
Total Expenditures	<u>24,821</u>	<u>27,897</u>	<u>57,489</u>	<u>109,403</u>
Deficiency of Revenues Over Expenditures	(4,276)	(1,621)	(4)	(5,901)
Fund Balance at Beginning of Year	14,719	3,891	1,713	47,117
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 10,443</u>	<u>\$ 4,270</u>	<u>\$ 1,679</u>	<u>\$ 36,789</u>

The accompanying notes are an integral part of this financial statement.

**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**Note 1 - Historical Background**

The Judicial Expense Fund of the Thirty-Seventh Judicial District Court was established by Act 918 of the 1983 Session of the Louisiana Legislature and began operating in March of 1985. The Judicial Expense Fund is controlled by the Judge of the Thirty-Seventh Judicial District Court and was established and may be used for any purpose connected with, incidentally to, or related to the proper administration or function of the court or the office of the Judge thereof, and in addition to any and all other funds, salaries, expenses or other monies that were or hereafter will be provided, authorized, or established by law for any of the aforesaid purposes. The Judicial Expense Fund's revenues are derived from court costs assessed in civil and criminal cases of the Thirty-Seventh Judicial District Court and are collected by the Sheriff and Clerk of Court. The Special Revenue Funds entitled Child Support and Misdemeanor Probation were established by the Louisiana Legislature in 1994. The Misdemeanor Probation Fund was established by order of the Thirty-Seventh Judicial District Court, the Caldwell Parish Sheriff and the Probation officer for the Parish of Caldwell on July 1, 1997. The Thirty-Seventh Judicial District Court started receiving the funds in June of 1995 and the Misdemeanor Probation Fund started receiving funds from the inmates on probation in July 1997.

**Note 2 - Summary of Significant Accounting Policies**

**A. Basis of Accounting**

The Judicial Expense Fund complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989 have been applied unless these pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent sections of this note. For the fiscal year ended June 30, 2003, the Judicial Expense Fund has adopted the new financial reporting requirements of GASB Statement Nos. 33 and 34. As a result, an entirely new financial presentation format has been implemented.

**B. Reporting Entity**

The Thirty-Seventh Judicial District Court, Special Revenue Fund (Child Support), authority was created by the Louisiana Legislature in 1994, and began receiving funds in June of 1995. The purpose of the fund is to provide an expedited process for establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Revenues are to be expended to administer the proceedings related to the expedited process. The Thirty-Seventh Judicial District Court, Special Revenue Fund (Misdemeanor Probation), authority was created under the Louisiana Code of Criminal Procedure Article 895.1C. The Thirty-Seventh Judicial District Court issued an order signed on June 1, 1997 implementing this process. The purpose of this fund is to provide misdemeanor probation services by collecting monthly fines for establishment and enforcement of the probationary period. Revenues are to be expended to administer the proceedings related to the probation process.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2005

Note 2 - Summary of Significant Accounting Policies (Continued)

**B. Reporting Entity (Continued)**

The accounting and reporting policies of the Thirty-Seventh Judicial District Court, Judicial Expense Fund conform to accounting principles generally accepted in the United States of America as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Municipal Audit and Accounting Guide, the industry audit guide, *Audit of State and Local Governmental Items: Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, and/or, where applicable, Public Law 90-302, the Single Audit Act of 1996, and OMB Circular A-113.

For financial reporting purposes, in conformity with the Governmental Accounting Standards Board (GASB), the Judicial Expense Fund and Child Support is a part of the Thirty-Seventh Judicial District Court, a component of the Caldwell Parish Police Jury judicial system. The financial reporting entity consists of (a) the primary government (Caldwell Parish Police Jury), (b) organizations of which the primary government is financially accountable, and (c) other organizations for which the 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 Caldwell Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability.

This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Caldwell Parish Police Jury 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 Caldwell Parish Police Jury.
2. Organizations for which the Caldwell Parish Police Jury does not appoint a voting majority but are financially dependent on the Caldwell Parish Police Jury.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2001

Note 2 - Summary of Significant Accounting Policies (Continued)

**B. Reporting Entity (Continued)**

Because the Caldwell Parish Police Jury provides for the operation and maintenance of the Courtroom and office space of the Judges in its parish courthouse, the Thirty-Seventh Judicial District Court was determined to be a component unit of the Caldwell Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the Thirty-Seventh Judicial District Court and do not present information on the Caldwell Parish Police Jury, the general government services provided by that governmental unit or the other governmental units that comprise the financial reporting entity.

**C. Basis of Presentation**

In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the presentation of its funds financial information include, for the first time a Management Discussion and Analysis (MD & A) section providing an analysis of the Judicial Expense Fund's overall financial position and results of operations and financial statements prepared using full accrual accounting for all Judicial Expense Fund's activities. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements. The Judicial Expense Fund has elected to implement the general provisions of the Statement in the current year.

**D. Basic Financial Statements**

*Government-wide financial statements* - The statement of net assets and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities primarily are financed through taxes, intergovernmental revenues, and other non-exchange revenues.

*Fund financial statements* - The financial transactions of the Judicial Expense Fund are reported in individual funds in the fund financial statements. Each fund is accounted for by a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

The funds of the Judicial Expense Fund are described as follows:

*General Fund* - The general fund is the general operating fund and accounts for all activities of the Judicial Expense Fund except those required to be accounted for in another fund.

*Special Revenue Fund* - Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes. Included in special revenue funds are the Child Support Fund and Court Services Fund, which includes Misdemeanor Probation.

**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 2 - Summary of Significant Accounting Policies (Continued)**

**E. Basic Financial Statements (Continued)**

This report includes funds which are controlled by the Thirty-Seventh Judicial District Court but determined to be a component unit of the Caldwell Parish Police Jury. The Caldwell Parish Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Caldwell Parish Police Jury would present this component unit in a discrete presentation format if it were included in their financial statements. The funds are administered by the Court Administrator.

**F. Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of measurement focus applied.

**Measurement Focus** - The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds within a current financial resources measurement focus in the fund financial statements. Only current assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources during a given period. The fund balance is the measure of available spendable financial resources at the end of the period.

**G. Measurement Focus and Basis of Accounting (Continued)**

**Basis of Accounting** - The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchanges and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when "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 (including capital outlay) are recorded when the related fund liability is incurred.

**H. Budgets and Dispersary Accounting**

The Thirty-Seventh Judicial District Court is not required to prepare an annual budget for its General Fund because the judiciary is not included within the definition of a "political subdivision" covered by the Louisiana Government Budget Act.



**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**Note 2 - Summary of Significant Accounting Policies (Continued)**

**H. Cash and Cash Equivalents**

Cash includes amounts in non-interest bearing demand deposits and an interest-bearing certificate of deposit. The Judge considers the certificate of deposit as well as highly liquid debt instruments with an initial maturity of three months or less to be cash equivalents. Under state law, the Judge 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.

**I. Vacation and Sick Leave**

Employees of the Judicial Expense Fund at this time are paid by the Caldwell Parish Police Jury and are covered under the police jury's vacation and sick leave policies.

**J. Use of Estimates**

The preparation of the management unit financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Note 3 - Cash and Cash Equivalents**

At December 31, 2003, the Thirty-Seventh Judicial District Court has cash and cash equivalents (bank balances) totaling \$34,005 as follows:

	Total	Judicial Expense Fund	Child Support Fund	Misdemeanor Probation Fund
Demand Deposits	\$ 12,894	\$ 5,205	\$ 6,113	\$ 1,674
Certificate of Deposit	21,111	21,111	-	-
Total	\$ 34,005	\$ 26,316	\$ 6,113	\$ 1,674

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. At December 31, 2003, the Court had \$27,258 in deposits (reflected bank balances). These deposits are fully insured by the federal deposit insurance.

**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
CALDWELL PARISH**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

**Note 4 - Receivables**

The Judicial Expense Fund receivables of \$3,425 at December 31, 2003, are as follows:

	Total	Judicial Expense Fund	Child Support Fund	Maintenance Probation Fund
Criminal and Civil Costs	\$3,425	\$4,383	\$2,648	\$_____

**Note 5 - Litigation and Claims**

There is no litigation pending against the Judicial Expense Fund at December 31, 2003.

**Note 6 - Health and Life Insurance Benefits**

The Judicial Expense Fund provides health care and life insurance benefits for its employees. Substantially all of the Judicial Expense Fund employees are covered by the State Employees Benefit Program. During the year ended December 31, 2003, the Expense Fund paid \$3,032 for these benefits and the child support paid \$11,658 for a total of \$14,720.

**Note 7 - Pension and Compensated Absences**

The 37<sup>th</sup> Judicial District Court does not participate in a retirement system, or in an individual retirement account. There are only four employees and they participate in social security and Medicare by contributing 6.2 percent and 1.45 percent, respectively. The court does not have a policy for its four employees' annual vacation and sick leave.

## Compliance Reporting

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## **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Honorable Judge Don C. Beane  
Thirty-Seventh Judicial District Court  
Judicial Expense Fund  
Caldwell Parish

We have audited the component unit financial statements of the Thirty-Seventh Judicial District Court, Judicial Expense Fund and a component unit of the Caldwell Parish Police Jury as of and for the year ended December 31, 2005, and have issued our report thereon dated June 18, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the Thirty-Seventh Judicial District Court, Judicial Expense Fund's component unit statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Thirty-Seventh 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 component unit financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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.

Honorable Judge Don C. Burns  
Thirty-Seventh Judicial District Court  
Judicial Expense Fund  
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This report is intended solely for the information and use of management of the Thirty-Seventh Judicial District Court, Judicial Expense Fund and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Cameron Hines & Hunt (APAC)*

West Monroe, Louisiana  
June 18, 2004

**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2003**

We have audited the component unit financial statements of Thirty-Seventh Judicial District Court, Judicial Expense Fund as of and for the year ended December 31, 2003, and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2003, resulted in an unqualified opinion.

**Section I - Summary of Auditors' Reports**

**A. Report on Internal Control and Compliance Material to the Financial Statements**

**Internal Control**

Material Weaknesses \_\_\_ yes X no Reportable Conditions \_\_\_ yes X no

**Compliance**

Compliance Material to Financial Statements \_\_\_ yes X no

**B. Federal Awards - N/A**

**Internal Control**

Material Weaknesses \_\_\_ yes \_\_\_no Reportable Conditions \_\_\_ yes \_\_\_no

Type of Opinion on Compliance \_\_\_ Unqualified \_\_\_ Qualified  
For Major Programs \_\_\_ Disclaimer \_\_\_ Adverse

Are their findings required to be reported in accordance with Circular A-133, Section 310(a)?

**C. Identification of Major Programs - N/A**

CFDA Number(s) Name of Federal Program (or cluster)

Dollar threshold used to distinguish between Type A and Type B Programs \$ \_\_\_N/A

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? N/A

**Section II - Financial Statement Findings**

No matters were reported.

**Section III - Federal Award Findings and Questioned Costs - N/A**

THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2003

Section I - Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II - Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III - Management Letter

No management letter was issued.

**THIRTY-SEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2010**

**Section I- Internal Control and Compliance Material to the Financial Statements**

No findings were reported under this section.

**Section II- Internal Control and Compliance Material to External Awards**

This section is not applicable for this entity.

**Section III- Management Letter**

No management letter was issued.