

INDEPENDENT AUDITORS' REPORT  
 ON  
 GENERAL PURPOSE FINANCIAL STATEMENTS  
 COMPLIANCE AND  
 INTERNAL CONTROLS  
 OF  
 SECOND PARISH COURT JUDICIAL EXPENSE FUND  
 FOR THE PARISH OF JEFFERSON, LOUISIANA  
 December 31, 2008

Under provisions of state law, this report is a public document. Copies of the report have been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Clerk's Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: 7-28-09

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REIBOWE & COMPANY\* / HANFORD M. HARRISON, L.L.C.  
KUSHNER LAGRATZE, L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT**

Honorable Roy M. Casco, Judge, Division "A"  
Honorable Stephen C. Greer, Judge, Division "B"  
Second Parish Court for the Parish of Jefferson  
New Courthouse  
Gretna, Louisiana

We have audited the accompanying general purpose financial statements of the Second Parish Court Judicial Expense Fund (the Fund) as of and for the year ended December 31, 2003. These general purpose financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Second Parish Court Judicial Expense Fund as of December 31, 2003, and the results of its operations 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 a report dated April 20, 2004, on our consideration of the Second Parish Court Judicial Expense Fund's compliance and internal control over financial reporting. 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.

REBOVY & COMPANY/HANFORD M. HARRISON, L.L.C.  
A Professional Corporation

*Rebovy & Company*      *Hanford M. Harrison, CPA*

KUSHNER LAGRAIZE, L.L.C.

*Kushner LaGrange, L.L.C.*

Mossblain, Louisiana  
April 20, 2004

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS

December 31, 2000

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTAL
	GENERAL FUND	GENERAL FUND ASSETS	(INCORPORATED ONLY)
<b>ASSETS</b>			
Cash and cash equivalents (Note A3)	\$ 204,894	\$ -	\$ 204,894
Due from other governments (Note A3)	\$ 20,815	\$ -	\$ 20,815
Property, equipment and improvements (Note A4 & C)	\$ -	\$ 188,370	\$ 188,370
<b>TOTAL ASSETS</b>	<b>\$ 225,709</b>	<b>\$ 188,370</b>	<b>\$ 414,079</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>	\$ -	\$ -	\$ -
<b>FUND EQUITY</b>			
Investment in general fixed assets	\$ -	\$ 188,370	\$ 188,370
Fund balance	\$ 225,709	\$ -	\$ 225,709
<b>TOTAL FUND EQUITY</b>	<b>\$ 225,709</b>	<b>\$ 188,370</b>	<b>\$ 414,079</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 225,709</b>	<b>\$ 188,370</b>	<b>\$ 414,079</b>

The accompanying notes are an integral part of this statement.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - GOVERNMENTAL FUND TYPE

Year Ended December 31, 2003

	<u>MONETARY FUND</u>
<b>Revenues</b>	
Charges for Services	
Court cost assessments	\$ 418,434
Fines and forfeitures	42,800
Miscellaneous	<u>          </u>
<b>Total Revenues</b>	<b>\$ 461,234</b>
<b>Expenditures</b>	
<b>Current</b>	
<b>General government</b>	
Salaries & Benefits	125,197
Outside Services	7,089
Supplies and office expense	10,134
Travel & seminars	8,384
Capital outlay	16,891
Intergovernmental Expenses	<u>\$ 2,322,882</u>
<b>Total current expenditures</b>	<b>\$ 2,724,777</b>
<b>Excess of revenues over expenditures</b>	<b>(2,263,543)</b>
<b>Fund balance</b>	
beginning of year	<u>\$ 2,121,302</u>
End of year	<u>\$ -342,239</u>

The accompanying notes are an integral part of this statement.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTES TO FINANCIAL STATEMENTS

December 31, 2003

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Second Parish Court Judicial Expense Fund for the Parish of Jefferson conform to U. S. generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies.

1. Reporting Entity

The Second Parish Court Judicial Expense Fund for the Parish of Jefferson was established July 28, 1981, under the provisions of Louisiana R.S. 13:2552.22. These statutes provide for this fund to operate under the sole and exclusive authority of the Second Parish Court judges. As such, the Parish Council is not financially accountable for these funds.

As required by U. S. generally accepted accounting principles, this report includes all funds and account groups of the Second Parish Court Judicial Expense Fund (the primary government) that are controlled or dependent on the judges of the Second Parish Court.

2. Fund Accounting

The Judicial Expense Fund uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The General Fund of the Judicial Expense Fund is classified as a "Governmental Fund". Governmental funds are used to account for all or most of a government's general activities.

3. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Fines and fees collected and held by intermediary collecting governments at year end on behalf of the Judicial Expense Fund are considered susceptible to accrual and are recognized as revenue.

4. Cash

All of the Fund's deposits, including cash, money market accounts, and certificates of deposit are carried at cost. The Fund's bank deposits are held at the same financial institutions as other funds of the Parish, thus sharing in the maximum amount of federal depository insurance of that institution. At year-end, the carrying amount of these deposits were \$222,224. All of the bank balance was covered by federal depository insurance or by collateral held by the pledging financial institutions trust department or agent in the Parish's name.



Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. General Fixed Assets

Fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements to fixed assets are capitalized.

Assets in the general fixed assets account group are not depreciated.

6. Total Column on Combined Balance Sheet

The total column on the Statement of Net Assets is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position and results of operations in conformity with generally accepted accounting principles.

NOTE B - DUE FROM OTHER GOVERNMENTS

This amount represents the fines and fees due from the State of Louisiana, Department of Public Safety for collections made through December 31, 2013 and not yet remitted to the Judicial Expense Fund.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2003

NOTE C - FIXED ASSETS

A summary of the changes in the General Fixed Assets Account Group follows:

	BALANCE JANUARY 1, 2003 (As Restated)		ACQUISITIONS	DELETIONS	BALANCE DECEMBER 31, 2003	
Vehicles	\$	131,887	\$ 28,180	\$ 81,840	\$	184,887
Equipment	\$	58,343	\$ 0	\$ 0	\$	58,343
Building						
Improvements	\$	81,811	\$ 11,411	\$ 0	\$	93,242
Furniture and Fixtures	\$	0	\$ 0	\$ 0	\$	0
Construction in Progress	\$	0	\$ 0	\$ 0	\$	0
	\$	<u>271,041</u>	\$ <u>49,591</u>	\$ <u>81,840</u>	\$	<u>338,792</u>

NOTE D - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The statutes which created the Judicial Expense Fund place certain limitations and restrictions on the collections and disbursements of the fund. The Judicial Expense Fund is in compliance with all significant limitations and restrictions for 2003.

Second Parish Court Judicial Expense Fund  
for the Parish of Jefferson

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL

Year Ended December 31, 2003

	<u>BUDGETED AMOUNTS</u>		GENERAL FUND	VARIANCE WITH FUND BALANCE POSITIVE NEGATIVE (RESERVE)
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>Revenues</b>				
Charges for Services				
Court cost assessments	\$ 250,000	\$ 400,000	\$ 420,000	\$ 10,000
Fines and forfeitures	\$ 3,000	\$ 10,000	\$ 41,500	\$ 3,000
Miscellaneous	\$ 3,700	\$ 3,700	\$ 0	\$ 3,700
<b>Total Revenues</b>	<b>\$ 256,700</b>	<b>\$ 413,700</b>	<b>\$ 461,500</b>	<b>\$ 16,700</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Salaries & Benefits	\$ 142,000	\$ 132,700	\$ 150,000	\$ (8,000)
outside services	\$ 0	\$ 0	\$ 7,000	\$ (7,000)
Supplies and Office Expenses	\$ 20,100	\$ 18,000	\$ 10,500	\$ 5,000
Travel and postage	\$ 0	\$ 0	\$ 4,100	\$ (4,000)
Capital outlay	\$ 0	\$ 0	\$ 20,000	\$ (20,000)
Intergovernmental Expenses	\$ 0	\$ 0	\$ 1,800,000	\$ (1,800,000)
<b>Total current expenditures</b>	<b>\$ 172,100</b>	<b>\$ 150,700</b>	<b>\$ 1,781,600</b>	<b>\$ (1,570,000)</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 84,600</b>	<b>\$ 263,000</b>	<b>\$ (1,320,100)</b>	<b>\$ (1,533,300)</b>
<b>Fund balance</b>				
Beginning of year	<u>\$1,900,000</u>	<u>\$1,740,000</u>	<u>\$ 3,330,000</u>	<u>\$ 200,000</u>
end of year	<u>\$2,148,000</u>	<u>\$2,338,000</u>	<u>\$ 2,010,000</u>	<u>\$ (1,250,000)</u>

The accompanying notes are an integral part of this statement.

REBOWE & COMPANY\* / HANFORD M. HARRISON, L.L.C.  
KUSHNER LAGRANZE L.L.C.  
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE,  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Roy M. Casio, Judge, Division "A"  
Honorable Stephen C. Grefer, Judge, Division "B"  
Second Parish Court for the Parish of Jefferson  
New Courthouse  
Gretna, Louisiana 70053

We have audited the general purpose financial statements of the Second Parish Court Judicial Expense Fund (the Fund) as of and for the year ended December 31, 2003, and have issued our report thereon dated April 20, 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.

**Compliance**

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

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 operations that we consider to be material weaknesses.

This report is intended solely for the information of the Second Parish Court, the Parish of Jefferson, and the Legislative Auditor of the State of Louisiana. However, under Louisiana Revised Statute 14:511, this report is distributed by the Legislative Auditor as a public document.

REBOWE & COMPANY/HANFORD M. HARRISON, L.L.C.  
A Professional Corporation

*Rebowe & Company     Hanford M. Harrison, CPA*

KUSHNER LAGRANGE, L.L.C.

*Kushner Lorange, L.L.C.*

Metairie, Louisiana  
April 20, 2004