

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA  
 AGENCY FUNDS

COMBINING BALANCE SHEET  
 JUNE 30, 1996

|                                      | Department of<br>Health and<br>and Human<br>Resources<br>Fund | Misdemeanor<br>Probation<br>Fine<br>Fund | Indigent<br>Defender<br>Board<br>Fund | Misdemeanor<br>Probation<br>Restitution<br>Fund | Total        |
|--------------------------------------|---|--|---------------------------------------|---|--------------|
| <b>ASSETS</b>                        |   |  |                                       |   |              |
| Cash and cash equivalents            | \$  | \$                                       | \$                                    | \$ 25   | \$ 25        |
| Total Assets                         | <u>\$</u>   | <u>\$</u>                                | <u>\$</u>                             | <u>\$ 25</u>                                    | <u>\$ 25</u> |
| <b>LIABILITIES AND FUND EQUITY</b>   |   |  |                                       |   |              |
| Liabilities:                         |   |  |                                       |   |              |
| Deposits due others                  | \$  | \$                                       | \$                                    | \$ 25   | \$ 25        |
| Total Liabilities                    | <u>\$</u>   | <u>\$</u>                                | <u>\$</u>                             | <u>\$ 25</u>                                    | <u>\$ 25</u> |
| Fund Equity - fund balances:         |   |  |                                       |   |              |
| Unreserved - undesignated            | \$  | \$                                       | \$                                    | \$  | \$           |
| Total Fund Equity                    | <u>\$</u>   | <u>\$</u>                                | <u>\$</u>                             | <u>\$</u>                                       | <u>\$</u>    |
| Total Liabilities<br>and Fund Equity | <u>\$</u>   | <u>\$</u>                                | <u>\$</u>                             | <u>\$ 25</u>                                    | <u>\$ 25</u> |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Fourth Judicial District Court, General Fund (Judicial Expense Fund), was created under the Act No. 52 of 1984, effective on the 60th day after final adjournment of the 1984 legislative session of the State of Louisiana. The effective date of funding was set on November 1, 1984.

The purpose of the fund is to provide sufficient funding to expedite efficient operation of the court. In general, the fund is established and may be used for any purpose or purposes connected with, incidental to or related to the proper administration of the court.

The Fourth Judicial District Court, Special Revenue Fund (Child Support), authority was created under the Act No. 517 of 1986, effective within one year after final adjournment of the 1986 legislative session of the State of Louisiana. In accordance with Louisiana Revised Statutes, § 46:236.5 the Fourth Judicial District Court implemented this process beginning November 1, 1990.

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 Fourth Judicial District Court, Special Revenue Fund (Misdemeanor Probation), authority was created under the Louisiana Code of Criminal Procedure Article 895.1C. The Fourth Judicial District Court issued an order signed en banc February 26, 1993 implementing this process.

The purpose of the 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.

The accounting and reporting policies of the Fourth Judicial Court, Judicial Expense Fund conform to generally accepted accounting principles 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, Audits of State and Local Governmental Units; Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, and/or, where applicable, Public Law 98-502, the Single Audit Act of 1984, and OMB Circular A-128 or A-110 (colleges and universities, hospitals, and non-profit organizations).

The following is a summary of certain significant accounting policies:

**FINANCIAL REPORTING ENTITY:** This report includes the General Fund (Judicial Expense Fund), Special Revenue Funds (Child Support Fund and Misdemeanor Probation Fund), Agency Funds, and Account Group (General Fixed Assets), which are controlled by the Fourth Judicial District Court (Chief Judge and Judges) but determined to be a component unit of the Ouachita Parish Police Jury. The Ouachita Parish Police Jury has significant control over the Judicial Expense Fund in the area of necessary capital outlay. The Ouachita Parish Police Jury would present this component unit in a discreet presentation format if it were included in their financial statements. The funds and account group are administered by the Court Administrator.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 9 COMMITMENTS (Cont'd)

Misdemeanor Probation Fund: During the year ended June 30, 1995, the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancelable operating lease for office space. The lease term is for twelve (12) months, commencing May 1, 1995 and ending April 30, 1996. An option to renew this lease and extend same for a one (1) year period after the termination of the primary term was exercised. This lease will expire on April 30, 1997. Rental expense under this operating lease agreement was \$10,375 and \$875 during fiscal years ending June 30, 1996 and 1995, respectively.

The minimum annual commitments under noncancelable operating leases are as follows:

| Year Ending<br>June 30, | Special Revenue Funds    |                                       |                  |
|-------------------------|--------------------------|---------------------------------------|------------------|
|                         | Child<br>Support<br>Fund | Misde-<br>meanor<br>Probation<br>Fund | Total            |
| 1997                    | \$ 7,200                 | \$ 8,750                              | \$ 15,950        |
| 1998                    |                          |                                       |                  |
| Total                   | <u>\$ 7,200</u>          | <u>\$ 8,750</u>                       | <u>\$ 15,950</u> |

NOTE 10 CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

|  | Balance at<br>Beginning<br>of Year | Additions           | Reductions          | Balance<br>at End<br>of Year |
|--|------------------------------------|---------------------|---------------------|------------------------------|
| Agency Funds:  |                                    |                     |                     |                              |
| Child Support Fund   |                                    |                     |                     |                              |
| Department of Health and Human<br>Resources, Monroe, Louisiana | \$ 0                               | \$ 6,356,172        | \$ 6,356,172        | \$ 0                         |
| Misdemeanor Probation Fund                                     |                                    |                     |                     |                              |
| Ouachita Parish Sheriff's Department,<br>Monroe, Louisiana     | 0                                  | 19,347              | 19,347              | 0                            |
| Indigent Defender Board, Monroe,<br>Louisiana                  | 0                                  | 6,716               | 6,716               | 0                            |
| Restitution Recipients, Fourth District,<br>State of Louisiana | 0                                  | 12,709              | 12,684              | 25                           |
|  | <u>\$ 0</u>                        | <u>\$ 6,394,944</u> | <u>\$ 6,394,919</u> | <u>\$ 25</u>                 |

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 7 DUE TO OTHER GOVERNMENTAL UNITS**

Accounts due to other governmental units consist of the following:

|   | June 30, |          |
|---|----------|----------|
|   | 1996     | 1995     |
| General Fund                                      |          |          |
| Judicial Expense Fund                             |          |          |
| Ouachita Parish Police Jury - State of Louisiana  | \$ 1,520 | \$ 1,908 |
| Morehouse Parish Police Jury - State of Louisiana | 802      |          |
| Total General Fund                                | \$ 2,322 | \$ 1,908 |
| Special Revenue Funds                             |          |          |
| Child Support Fund                                |          |          |
| Ouachita Parish Police Jury - State of Louisiana  | \$ 2,656 | \$ 1,588 |
| Misdemeanor Probation Fund                        |          |          |
| Ouachita Parish Police Jury - State of Louisiana  | 7,070    | 1,689    |
| Total Special Revenue Funds                       | \$ 9,726 | \$ 3,277 |

**NOTE 8 COMPENSATED ABSENCES**

At June 30, 1996, employees of the Fourth Judicial District Court have accumulated and vested \$12,042 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$5,870 is recorded as an obligation of the General Fund and \$6,172 is recorded as an obligation of the Special Revenue Funds.

At June 30, 1995, employees of the Fourth Judicial District Court had accumulated and vested \$10,702 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$3,954 is recorded as an obligation of the General Fund and \$6,748 is recorded as an obligation of the Special Revenue Funds.

**NOTE 9 COMMITMENTS**

The Fourth Judicial District Court has operating leases as follows:

Special Revenue Funds

Child Support Fund: On March 10, 1994 the Fourth Judicial District Court agreed to sublease from the Ouachita Parish Police Jury a noncancelable operating lease primarily for courtroom and office space. The lease may be canceled in the event of a lack of funding. They also entered into a cancelable operating lease for parking space adjacent to this courtroom. Rental expense under these operating lease agreements was \$15,600 and \$15,600 during fiscal years ending June 30, 1996 and 1995, respectively. The leases expire December 31, 1996.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 5 FIXED ASSETS

A summary of changes in general fixed assets follows:

|                           | Balance<br>July 1,<br>1995 | Additions        | Deletions       | Balance<br>June 30,<br>1996 |
|---------------------------|----------------------------|------------------|-----------------|-----------------------------|
| Equipment and furnishings |                            |                  |                 |                             |
| Office                    | \$ 222,420                 | \$ 25,639        | \$ 1,589        | \$246,470                   |
| Courtroom                 | 9,820                      | 7,703            | 0               | 17,523                      |
| Security                  | 4,550                      | 0                | 0               | 4,550                       |
|                           | <u>\$ 236,790</u>          | <u>\$ 33,342</u> | <u>\$ 1,589</u> | <u>\$268,543</u>            |

NOTE 6 PENSION PLANS

Plan Description. Many employees of the Court are members of the Louisiana State Employees' Retirement System (LASERS), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The LASERS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. Benefits granted by the LASERS are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Louisiana State Employees' Retirement, Post Office Box 44213, Baton Rouge, Louisiana 70804-4213, or by calling (504) 922-0600.

Funding Policy. Plan members of the Court are required by state statute to contribute 7.5 percent of their annual covered salary and the Court (employer) is required to contribute at an actuarially determined rate. The current employer rate is 12.0 percent of annual covered payroll. The contribution requirements of plan members and the Court are established and may be amended by state statute. As provided by state statute, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's employer contributions to the LASERS for the years ending June 30, 1996, 1995, and 1994, were \$17,467, \$13,987, and \$12,730, respectively, equal to the required contributions for each year.

Other Plan Description. The employees that are not members of LASERS are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (cost-sharing), Public Employee Retirement System (PERS), controlled and administered by a separate board of trustees. This System is composed of two distinct plans, Plan A and Plan B with separate assets and benefit provisions. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P.O. Box 14619, Baton Rouge, Louisiana 70898-4619 or by calling (504) 928-1361.

Other Plan Funding Policy. To this system plan members are required to contribute 9.5 percent of their annual covered salary and this court reimburses the primary government, the Ouachita Parish Police Jury for retirement contributions at actuarially determined rates made into the System. The current employer rate is 7.6 percent of annual covered payroll. The Court reimbursed \$6,587, \$6,124, and \$4,980 to the Ouachita Parish Police Jury for contributions to the System during the years ending June 30, 1996, 1995 and 1994, respectively, as its share of contributions, equal to the required contributions for each year.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 2 EXPENDITURES - ACTUAL AND BUDGET (Cont'd)

The Unfavorable variances for the current period were due to the uncertainties involved with budgeting. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

NOTE 3 CASH AND CASH EQUIVALENTS

At June 30, 1996, the Fourth Judicial District Court had cash and cash equivalents (book balances) totaling \$1,047,982 as follows:

|                                  |    |                  |
|----------------------------------|----|------------------|
| Interest-bearing demand deposits | \$ | 354,367          |
| Money market accounts            |    | 48,614           |
| Time deposits                    |    | <u>645,000</u>   |
| Total                            | \$ | <u>1,047,982</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. At June 30, 1996, the Fourth Judicial District Court had \$1,113,486 in deposits (collected bank balances). These deposits are secured from risk by \$485,000 of federal deposit insurance and \$870,226 of pledged securities held by the bank's agent in the name of the bank. (GASB Category 3)

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

The Fourth Judicial District Court was in non-compliance with the Louisiana Revised Statute by \$77,199 in uncollateralized deposits as of June 30, 1996. Subsequently, additional collateral was pledged and the Court is currently in compliance with the statute.

NOTE 4 DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consisted of the following:

|  | June 30,         |                  |
|--|------------------|------------------|
|  | 1996             | 1995             |
| General Fund   |                  |                  |
| Judicial Expense Fund  |                  |                  |
| Court fees - Ouachita Parish, State of Louisiana   | \$ 10,250        | \$ 9,665         |
| Court fees - Morehouse Parish, State of Louisiana  | 2,647            | 2,902            |
| Travel expense reimbursement - Justice Department,<br>State of Louisiana                                       | 6,577            | 4,248            |
| Families In Need of Services Grant Program - Office<br>of Community Services, State of Louisiana (See Note 12) | <u>3,864</u>     |                  |
| Totals   | <u>\$ 23,338</u> | <u>\$ 16,815</u> |

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

INTERFUND TRANSACTIONS: Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

TOTAL COLUMNS ON COMBINED STATEMENTS: Total columns on the combined statements are captioned "Total (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

COMPARATIVE DATA: Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Fourth Judicial District Court's financial position and operations. However, comparative (ie., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**NOTE 2 EXPENDITURES - ACTUAL AND BUDGET**

The Child Support Fund, Judicial Expense Fund, and the Misdemeanor Probation Fund had exceeded their total actual expenses over total budgeted expenses for the year ended June 30, 1996 by \$4,590, \$4,355, and \$7,978 respectively. Expenses that exceeded budgeted amounts by over (5%) five percent within the government funds were as follows:

|  | Budgeted  | Actual    | Favorable<br>(Unfavorable)<br>Variance |
|--|-----------|-----------|--|
| General Fund (Judicial Expense Fund)                                     |           |           |  |
| Assets expenditures  | \$ 26,907 | \$ 17,365 | \$ 9,542                               |
| Insurance  | 941       | 1,909     | (968)                                  |
| Internet access  | 1,300     | 1,017     | 283                                    |
| Miscellaneous  | 3,428     | 3,163     | 264                                    |
| Office supplies  | 9,375     | 8,461     | 914                                    |
| Rent   | 7,377     | 7,795     | (418)                                  |
| Repair, maintenance, and warranty  | 7,477     | 5,499     | 1,978                                  |
| Salaries   | 50,528    | 72,686    | (22,158)                               |
| Seminars, meetings and travel  | 10,722    | 4,263     | 6,459                                  |
| Special Revenue Funds<br>(Child Support and Misdemeanor Probation Funds) |           |           |  |
| Miscellaneous  | \$ 410    | \$ 785    | \$ (375)                               |
| Office supplies  | 12,441    | 14,518    | (2,077)                                |
| Professional fees  | 18,325    | 19,687    | (1,362)                                |
| Utilities  | 4,120     | 4,498     | (378)                                  |

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

BUDGETS AND BUDGETARY ACCOUNTING: The Fourth Judicial District Court follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Court Administrator prepares a proposed budget for the General Fund and each Special Revenue Fund and submits same to the Chief Judge, prior to the beginning of each fiscal year.
2. The Chief Judge, Fourth Judicial District Court, signs written approval of the budgets.
3. Budgetary amendments involving the transfer of funds from one program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the Chief Judge.
4. All budgetary appropriations lapse at the end of each fiscal year.
5. Budgets for the General Fund (Judicial Expense Fund), and Special Revenue Funds (Child Support Fund and Misdemeanor Probation Fund), are adopted on a basis consistent with generally accepted accounting principles (GAAP).

BUDGET VARIANCE: The significant variation of actual expenses in the areas of asset expenditures, payroll related expenses, office supplies, computer programming, repairs, and utilities were primarily due to the uncertainties of budgeting a new fund (Misdemeanor Probation Fund) without historical data concerning its operation and funding source. The Chief Judge and Judges were aware of the variances and approved the additional expenses.

CASH AND CASH EQUIVALENTS: Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

INTERFUND RECEIVABLES/PAYABLES: Short-term interfund loans are classified as interfund receivables/payables.

PREPAID ITEMS: Advance payments for rent are expensed as the period lapses. The balance in prepaid expense represents advance rent payments due to expire during the subsequent month.

COMPENSATED ABSENCES: The Fourth Judicial District Court accrues compensated absence expense based on unused vacation available to employees as of the last day of the fiscal year. Effective January 1, 1996, unused vacation will be accumulated, therefore all of the accrued compensated absence is recognized as a current year expenditure in the governmental funds. Accumulated sick leave is non-compensable, therefore, no provision has been made for unused sick leave.

FUND EQUITY: Designated fund balances represent tentative plans for future use of financial resources.



FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of And For The Year Ended June 30, 1996

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operation.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

FUND ACCOUNTING: The accounts of the Fourth Judicial District Court, Judicial Expense Fund are organized on the basis of funds and account groups, each of which is considered a separate accounting entity, if applicable. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds and account group in the financial statements are as follows:

Governmental Funds

General Fund (Judicial Expense Fund)

The General Fund is the general operating fund of the Fourth Judicial District Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The following are Special Revenue Funds of Fourth Judicial District Court:

Child Support Fund - The purpose of this fund is to provide an expedited process for the 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.

Misdemeanor Probation Fund - The purpose of this fund is to administer supervised probation for misdemeanor charges. Revenues are to be expended to administer the proceedings related to the enforcement and monitoring misdemeanor probation.

Fiduciary Funds

Agency Funds

The Agency Funds are accounts with assets held by the Fourth Judicial District Court on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Child Support - Department of Health and Human Resources Fund. The purpose of this fund is to provide an expedited process for the establishment and enforcement of support obligations which are brought by the Department of Health and Human Resources. Receipts less a fee, determined by law, are remitted daily to the Department of Health and Human Resources, State of Louisiana.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1996

GENERAL FUND  
(JUDICIAL EXPENSE FUND)

To account for resources traditionally associated with government which are not required to be accounted for in another fund.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

GOVERNMENTAL FUNDS  
GENERAL AND SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 1996

|  | GENERAL FUND |                            |                           | SPECIAL REVENUE FUND   |                            |                           |            |           |
|--|--------------|----------------------------|---------------------------|------------------------|----------------------------|---------------------------|------------|-----------|
|  | 1996         | Variance                   | 1995                      | 1996                   | Variance                   | 1995                      |            |           |
| (Amended<br>May, 1996)   | Actual       | Favorable<br>(Unfavorable) | (Memo-<br>random<br>Only) | (Amended<br>May, 1996) | Favorable<br>(Unfavorable) | (Memo-<br>random<br>Only) |            |           |
| Budget   | Budget       |                            | Budget                    | Budget                 |                            | Budget                    |            |           |
| <b>REVENUES</b>  |              |                            |                           |                        |                            |                           |            |           |
| Court fees   | \$213,682    | \$214,191                  | \$ 509                    | \$208,689              | \$532,108                  | \$519,964                 | \$(12,144) | \$467,648 |
| Interest income  | 14,539       | 15,932                     | 1,393                     | 7,160                  | 28,712                     | 27,545                    | (1,167)    | 12,874    |
| Total revenues   | \$228,221    | \$230,123                  | \$ 1,902                  | \$215,849              | \$560,820                  | \$547,509                 | \$(13,311) | \$480,522 |
| <b>EXPENDITURES</b>  |              |                            |                           |                        |                            |                           |            |           |
| Current  |              |                            |                           |                        |                            |                           |            |           |
| General government   |              |                            |                           |                        |                            |                           |            |           |
| Asset expenditures   | \$ 26,907    | \$ 17,365                  | \$ 9,542                  | \$ 19,738              | \$ 15,342                  | \$ 15,976                 | \$ (634)   | \$ 8,745  |
| Court reporter   | 10,000       | 10,495                     | (495)                     | 10,965                 |                            |                           |            |           |
| Insurance  | 941          | 1,909                      | (968)                     | 3,645                  | 22,029                     | 22,818                    | (789)      | 14,726    |
| Internet access  | 1,300        | 1,017                      | 283                       |                        |                            |                           |            |           |
| Miscellaneous  | 3,428        | 3,163                      | 265                       | 2,785                  | 410                        | 785                       | (375)      | 133       |
| Office supplies  | 9,375        | 8,461                      | 914                       | 5,161                  | 12,441                     | 14,518                    | (2,077)    | 9,619     |
| Payroll taxes  | 2,451        | 2,414                      | 37                        | 2,324                  | 5,656                      | 5,796                     | (140)      | 5,351     |
| Professional fees  | 12,761       | 12,711                     | 50                        | 10,710                 | 18,325                     | 19,687                    | (1,362)    | 15,618    |
| Programming - computer   | 240          | 240                        |                           |                        | 360                        | 398                       | (38)       | 1,430     |
| Reference materials  |              |                            |                           |                        |                            |                           |            |           |
| and dues   | 2,967        | 3,103                      | (136)                     | 3,079                  | 364                        | 364                       |            | 209       |
| Rent   | 7,377        | 7,795                      | (418)                     | 2,469                  | 29,848                     | 31,174                    | (1,326)    | 31,827    |
| Repairs, maintenance and   |              |                            |                           |                        |                            |                           |            |           |
| warranty   | 7,477        | 5,499                      | 1,978                     | 9,262                  | 5,612                      | 5,434                     | 178        | 5,482     |
| Retirement   | 8,494        | 8,494                      |                           | 8,120                  | 17,597                     | 17,887                    | (290)      | 12,069    |
| Salaries   | 50,528       | 72,686                     | (22,158)                  | 69,369                 | 194,912                    | 200,013                   | (5,101)    | 162,184   |
| Seminars, meetings and   |              |                            |                           |                        |                            |                           |            |           |
| travel   | 10,722       | 4,263                      | 6,459                     | 3,988                  | 1,100                      | 1,125                     | (25)       | 386       |
| Telephone  | 584          | 527                        | 57                        | 475                    | 1,950                      | 1,926                     | 24         | 2,044     |
| Utilities  |              |                            |                           |                        | 4,120                      | 4,498                     | (378)      | 4,208     |
| Total expenditures   | \$155,552    | \$160,142                  | \$ (4,590)                | \$152,090              | \$330,066                  | \$342,399                 | \$(12,333) | \$274,031 |
| <b>EXCESS OF REVENUES<br/>OVER EXPENDITURES</b>  | \$ 72,669    | \$ 69,981                  | \$ (2,688)                | \$ 63,759              | \$230,754                  | \$205,110                 | \$(25,644) | \$206,491 |
| <b>OTHER FINANCING SOURCES</b>   |              |                            |                           |                        |                            |                           |            |           |
| Operating transfers in   | \$           | \$                         | \$                        | \$                     | \$                         | \$                        | \$         | \$        |
| Operating transfers out  |              |                            |                           |                        |                            |                           |            |           |
| Total other financing<br>sources (uses)  | \$           | \$                         | \$                        | \$                     | \$                         | \$                        | \$         | \$        |
| <b>EXCESS OF REVENUES<br/>AND OTHER SOURCES OVER<br/>EXPENDITURES AND<br/>OTHER USES</b> | \$ 72,669    | \$ 69,981                  | \$ (2,688)                | \$ 63,759              | \$230,754                  | \$205,110                 | \$(25,644) | \$206,491 |
| <b>FUND BALANCE - BEGINNING</b>  | 270,421      | 270,421                    |                           | 206,662                | 498,828                    | 498,828                   |            | 292,337   |
| <b>FUND BALANCE - ENDING</b>   | \$343,090    | \$340,402                  | \$ (2,688)                | \$270,421              | \$729,582                  | \$703,938                 | \$(25,644) | \$498,828 |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

GOVERNMENTAL FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 1996  
WITH COMPARABLE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1995

|  | General<br>Fund   | Special<br>Revenue<br>Funds | Totals<br>(Memorandum Only) |                   |
|--|-------------------|-----------------------------|-----------------------------|-------------------|
|  |                   |                             | June 30,<br>1996            | June 30,<br>1995  |
| <b>REVENUES</b>  |                   |                             |                             |                   |
| Court fees   | \$ 214,191        | \$ 519,964                  | \$ 734,155                  | \$ 676,337        |
| Interest income  | 15,932            | 27,545                      | 43,477                      | 20,034            |
| Total revenues   | <u>\$ 230,123</u> | <u>\$ 547,509</u>           | <u>\$ 777,632</u>           | <u>\$ 696,371</u> |
| <b>EXPENDITURES</b>  |                   |                             |                             |                   |
| Current  |                   |                             |                             |                   |
| General government   |                   |                             |                             |                   |
| Asset expenditures   | \$ 17,365         | \$ 15,976                   | \$ 33,341                   | \$ 28,483         |
| Court reporter   | 10,495            |                             | 10,495                      | 10,965            |
| Insurance  | 1,909             | 22,818                      | 24,727                      | 18,371            |
| Internet access  | 1,017             |                             | 1,017                       |                   |
| Miscellaneous  | 3,163             | 785                         | 3,948                       | 2,918             |
| Office supplies  | 8,461             | 14,518                      | 22,979                      | 14,780            |
| Payroll taxes  | 2,414             | 5,796                       | 8,210                       | 7,675             |
| Professional fees  | 12,711            | 19,687                      | 32,398                      | 26,328            |
| Programming - computer   | 240               | 398                         | 638                         | 1,430             |
| Reference materials and dues   | 3,103             | 364                         | 3,467                       | 3,288             |
| Rent   | 7,795             | 31,174                      | 38,969                      | 34,296            |
| Repairs, maintenance and warranty  | 5,499             | 5,434                       | 10,933                      | 14,744            |
| Retirement   | 8,494             | 17,887                      | 26,381                      | 20,189            |
| Salaries   | 72,686            | 200,013                     | 272,699                     | 231,553           |
| Seminars, meetings and travel  | 4,263             | 1,125                       | 5,388                       | 4,374             |
| Telephone  | 527               | 1,926                       | 2,453                       | 2,519             |
| Utilities  |                   | 4,498                       | 4,498                       | 4,208             |
| Total expenditures   | <u>\$ 160,142</u> | <u>\$ 342,399</u>           | <u>\$ 502,541</u>           | <u>\$ 426,121</u> |
| <b>(DEFICIT) EXCESS OF REVENUES<br/>OVER EXPENDITURES</b>                        | <u>\$ 69,981</u>  | <u>\$ 205,110</u>           | <u>\$ 275,091</u>           | <u>\$ 270,250</u> |
| <b>OTHER FINANCING SOURCES (USES)</b>  | <u>\$</u>         | <u>\$</u>                   | <u>\$</u>                   | <u>\$</u>         |
| <b>EXCESS OF REVENUES AND OTHER SOURCES<br/>OVER EXPENDITURES AND OTHER USES</b> | <u>\$ 69,981</u>  | <u>\$ 205,110</u>           | <u>\$ 275,091</u>           | <u>\$ 270,250</u> |
| <b>FUND BALANCE - BEGINNING</b>  | <u>270,421</u>    | <u>498,828</u>              | <u>769,249</u>              | <u>498,999</u>    |
| <b>FUND BALANCE - ENDING</b>   | <u>\$ 340,402</u> | <u>\$ 703,938</u>           | <u>\$1,044,340</u>          | <u>\$ 769,249</u> |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET, JUNE 30, 1996

|  | Governmental Funds |                       | Fiduciary Funds | Account Groups       | Totals  |                     |
|--|--------------------|-----------------------|-----------------|----------------------|---|---------------------|
|  | General Fund       | Special Revenue Funds | Agency Funds    | General Fixed Assets | (Memorandum Only)<br>June 30, 1996      June 30, 1995 |                     |
| <b>ASSETS</b>                            |                    |                       |                 |                      |   |                     |
| Assets:                                  |                    |                       |                 |                      |   |                     |
| Cash and cash equivalents                | \$ 327,573         | \$ 720,384            | \$ 25           | \$                   | \$ 1,047,982  | \$ 782,539          |
| Accounts receivables                     |                    | 1,588                 |                 |                      | 1,588   | 1,133               |
| Due from other governmental units        | 23,338             |                       |                 |                      | 23,338  | 16,815              |
| Equipment and furnishings                |                    |                       |                 | 268,543              | 268,543   | 236,790             |
| Prepaid expenses and deposits            |                    | 584                   |                 |                      | 584   | 600                 |
| <b>Total assets</b>                      | <b>\$ 350,911</b>  | <b>\$ 722,556</b>     | <b>\$ 25</b>    | <b>\$ 268,543</b>    | <b>\$ 1,342,035</b>                                   | <b>\$ 1,037,877</b> |
| <b>LIABILITIES AND FUND EQUITY</b>       |                    |                       |                 |                      |   |                     |
| Liabilities:                             |                    |                       |                 |                      |   |                     |
| Accounts and other payables              | \$ 2,273           | \$ 2,721              | \$              | \$                   | \$ 4,994  | \$ 15,907           |
| Due to State of Louisiana benefits plan  | 44                 |                       |                 |                      | 44  | 44                  |
| Due to other governmental units          | 2,322              | 9,726                 |                 |                      | 12,048  | 5,185               |
| Deposits due others (Note 10)            |                    |                       | 25              |                      | 25  |                     |
| Compensated absences (Note 8)            | 5,870              | 6,172                 |                 |                      | 12,042  | 10,702              |
| <b>Total liabilities</b>                 | <b>\$ 10,509</b>   | <b>\$ 18,619</b>      | <b>\$ 25</b>    | <b>\$</b>            | <b>\$ 29,153</b>                                      | <b>\$ 31,838</b>    |
| Fund Equity:                             |                    |                       |                 |                      |   |                     |
| Investment in general fixed assets       | \$                 | \$                    | \$              | \$ 268,543           | \$ 268,543  | \$ 236,790          |
| Fund balances                            |                    |                       |                 |                      |   |                     |
| Unreserved                               |                    |                       |                 |                      |   |                     |
| Undesignated                             | 340,402            | 703,937               |                 |                      | 1,044,339   | 769,249             |
| <b>Total fund equity</b>                 | <b>\$ 340,402</b>  | <b>\$ 703,937</b>     | <b>\$</b>       | <b>\$ 268,543</b>    | <b>\$ 1,312,882</b>                                   | <b>\$ 1,006,039</b> |
| <b>Total liabilities and fund equity</b> | <b>\$ 350,911</b>  | <b>\$ 722,556</b>     | <b>\$ 25</b>    | <b>\$ 268,543</b>    | <b>\$ 1,342,035</b>                                   | <b>\$ 1,037,877</b> |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
(Combined Statements - Overview)

FRAZER, MINCHEW, ROBINSON, GARDNER and LANGSTON  
CERTIFIED PUBLIC ACCOUNTANTS

2120 Forsythe Avenue  
P.O. Box 4550  
Monroe, Louisiana 71211-4550

GENE E. MINCHEW, CPA  
A Professional Corporation  
OSCAR C. ROBINSON, JR., CPA  
A Professional Corporation  
C. DENNIS GARDNER, CPA  
A Professional Corporation  
TIMMY R. LANGSTON, CPA  
A Professional Corporation  
RUSSELL B. BRYAN, CPA  
A Professional Corporation

HARRY G. FRAZER, JR.  
Retired

Telephone  
(318) 323-4481

Telecopier  
(318) 323-2188

INDEPENDENT AUDITORS' REPORT

The Honorable James H. Boddie, Jr., Chief Judge  
Fourth Judicial District Court  
Judicial Expense Fund  
Monroe, Louisiana

We have audited the accompanying component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, and the combining, individual fund, and account group component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, as of and for the year ended June 30, 1996, as listed in the table of contents. These component unit financial statements are the responsibility of the Fourth 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 generally accepted auditing standards. 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 in the first paragraph present fairly, in all material respects, the financial position of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 1996. Also, in our opinion, the combining, individual funds and account group component unit financial statements referred to above present fairly the financial position of the individual funds and account group of the Fourth Judicial District Court, Judicial Expense Fund as of June 30, 1996, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed unqualified opinions on the general purpose financial statements of the Fourth Judicial District Court, Judicial Expense Fund.

*Frazer, Minchew, Robinson,  
Gardner & Langston, CPAs*

August 29, 1996



FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

COMPONENT UNIT FINANCIAL STATEMENTS  
 AS OF AND FOR THE YEAR ENDED JUNE 30, 1996  
 WITH SUPPLEMENTAL INFORMATION SCHEDULES

C O N T E N T S

|   | <u>Statement</u> | <u>Page</u> |
|---|------------------|-------------|
| INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS  |                  | 1           |
| COMPONENT UNIT FINANCIAL STATEMENTS:  |                  |             |
| Combined Balance Sheet - All Fund Types and<br>General Fixed Asset Account  | A                | 2           |
| Combined Statement of Revenues, Expenditures, and<br>Changes in Fund Balance  | B                | 3           |
| Combined Statement of Revenues, Expenditures and<br>Changes in Fund Balances - Budget (GAAP Basis) and Actual:<br>General and Special Revenue Funds | C                | 4           |
| Notes to Financial Statements   |                  | 5           |
| FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS AND ACCOUNT GROUPS   |                  |             |
| General Fund:   |                  |             |
| Comparative balance sheets  |                  | 15          |
| Statements of revenues, expenditures and changes in<br>fund balance - budget (GAAP basis) and actual  |                  | 16          |
| Special Revenue Funds:  |                  |             |
| Combining balance sheets  |                  | 17          |
| Combining schedule of revenues, expenditures and<br>changes in fund balance   |                  | 18          |
| Combining schedule of revenues, expenditures and<br>changes in fund balance - budget (GAAP basis)<br>and Actual - by fund                           |                  | 19          |
| Fiduciary Fund (Agency Fund):   |                  |             |
| Combining balance sheets  |                  | 20          |
| Schedule of changes in deposits due others  |                  | 21          |
| General Fixed Assets Account Group:   |                  |             |
| Comparative statements of general fixed assets  |                  | 22          |
| Statement of changes in general fixed assets  |                  | 23          |
| Schedule of Judges  |                  | 24          |
| MANAGEMENT LETTER   |                  | 25          |

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Fiduciary Funds (Cont'd)

Agency Funds

Misdemeanor Probation - Indigent Defender Board Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Indigent Defender Board are remitted daily to the Indigent Defender Board, Fourth District Court.

Misdemeanor Probation - Fines Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of the Ouachita Parish Sheriff's Office are remitted daily to the Ouachita Parish Sheriff's Office.

Misdemeanor Probation - Restitution Fund. The purpose of this fund is to administer supervised probation for misdemeanor charges. Receipts on behalf of third parties regarding court ordered restitution are remitted daily to various recipients designated by court record.

Account Group

General Fixed Asset Account Group

The accounting and recording treatment applied to the fixed assets associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. The Fourth Judicial District Court has elected to capitalize office furnishings and equipment, courtroom equipment and security equipment. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost.

All governmental fund type operations are accounted for on a spending of "financial flow" measurement focus and only current assets and current liabilities are generally included on their balance sheets.

BASIS OF ACCOUNTING: The Fourth Judicial District Court utilizes the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except that principal and interest on general long-term debt is recognized when due. Purchase of various operating supplies are regarded as expenditures at the time purchased.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1996

FIDUCIARY FUNDS  
(AGENCY FUNDS)

To account for assets held by the Fourth Judicial District Court, Judicial Expense Fund on behalf of others as their agent.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories: (1) Accounting Application - revenue and receivables, cash receipts, purchasing and receiving, accounts payable, cash disbursements, payroll, property and equipment, and general ledger. (2) Financial Statement Classifications - cash and cash equivalents, receivables, property and equipment, payables and accrued liabilities, and fund balances.

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit 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 relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit 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.

Our consideration of the internal 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. However, we noted the following reportable condition that we believe to be a material weakness.

The absence of appropriate segregation of duties consistent with control objectives in the area of cash receipts and purchases represent a material weakness and reportable condition in the design of the internal control structure. Consequently, the possibility exists that unintentional errors or irregularities could exist and not be promptly detected.

The court administrator has indicated that due to the size of operations and limited number of employees, corrections are not practical at this time.

#### **COMPLIANCE WITH PRESCRIBED LAWS AND REGULATIONS**

Our examination included a test of transactions to determine the extent to which the Fourth Judicial District Court, Judicial Expense Fund, complied with the material laws and regulations of the State of Louisiana.

Based on our examination, we found that for the items tested, the Fourth Judicial District Court, Judicial Expense Fund, complied with the material laws and regulations of the State of Louisiana, except for the item listed in our letter dated September 24, 1996, addressed to Mr. Scott Kadar, concerning adequate pledged collateral by financial institutions. The Court did not have adequate pledged securities required by Louisiana Law RS39:1225. The Legislative Auditor's office was sent a copy of this letter. Sufficient pledged collateral has been obtained since the date of this report and the Court is now in compliance.

**FRAZER, MINCHEW, ROBINSON, GARDNER and LANGSTON  
CERTIFIED PUBLIC ACCOUNTANTS**

2120 Forsythe Avenue  
P.O. Box 4550  
Monroe, Louisiana 71211-4550

GENE E. MINCHEW, CPA  
A Professional Corporation  
OSCAR C. ROBINSON, JR., CPA  
A Professional Corporation  
C. DENNIS GARDNER, CPA  
A Professional Corporation  
TIMMY R. LANGSTON, CPA  
A Professional Corporation  
RUSSELL B. BRYAN, CPA  
A Professional Corporation

HARRY G. FRAZER, JR.  
Retired

Telephone  
(318) 323-4481

Telecopier  
(318) 323-2188

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE RELATED MATTERS NOTED IN A COMPONENT UNIT FINANCIAL  
STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To Honorable James H. Boddie, Jr., Chief Judge  
Fourth Judicial District Court  
Judicial Expense Fund  
Monroe, Louisiana

We have audited the component unit financial statements of the Fourth Judicial District Court, Judicial Expense Fund, for the year ended June 30, 1996, and have issued our report thereon dated August 29, 1996.

**INTERNAL CONTROL STRUCTURE**

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, Louisiana Municipal Audit and Accounting Guide, Audits of State and Local Governmental Units, Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, where applicable, Public Law 98-502, the Single Audit act of 1984, and OMB Circular A-128 or A-110. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Fourth Judicial District Court, Judicial Expense Fund, for the year ended June 30, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Fourth Judicial District Court, Judicial Expense Fund, is responsible for establishing and maintaining an internal control structure. 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.*

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SCHEDULE OF JUDGES  
For The Year Ended June 30, 1996

Chief Judge James H. Boddie, Jr.

Judge Michael S. Ingram

Judge John R. Joyce

Judge John R. Harrison

Judge Robert W. Kostelka

Judge D. Milton Moore, III

Judge Charles E. Joiner

Judge Benjamin Jones

Judge Carl Van Sharp

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 Year Ended June 30, 1996

|  | <u>Office<br/>Assets</u> | <u>Courtroom<br/>Assets</u> | <u>Security<br/>Assets</u> | <u>Total</u>     |
|--|--------------------------|-----------------------------|----------------------------|------------------|
| General Fixed Assets - Beginning of Year | \$ 222,420               | \$ 9,820                    | \$ 4,550                   | \$236,790        |
| Additions:                               |                          |                             |                            |                  |
| General fund                             | \$ 9,662                 | \$ 7,703                    | \$ 0                       | \$ 17,365        |
| Special revenue funds                    | <u>15,977</u>            | <u>0</u>                    | <u>0</u>                   | <u>15,977</u>    |
| Total additions                          | <u>\$ 25,639</u>         | <u>\$ 7,703</u>             | <u>\$ 0</u>                | <u>\$ 33,342</u> |
| Total Balances and Additions             | <u>\$ 248,059</u>        | <u>\$ 17,523</u>            | <u>\$ 4,550</u>            | <u>\$270,132</u> |
| Deductions:                              |                          |                             |                            |                  |
| General fund                             | \$ 826                   | \$ 0                        | \$ 0                       | \$ 826           |
| Special revenue funds                    | <u>763</u>               | <u>0</u>                    | <u>0</u>                   | <u>763</u>       |
| Total deductions                         | <u>\$ 1,589</u>          | <u>\$ 0</u>                 | <u>\$ 0</u>                | <u>\$ 1,589</u>  |
| General Fixed Assets - End of Year       | <u>\$ 246,470</u>        | <u>\$ 17,523</u>            | <u>\$ 4,550</u>            | <u>\$268,543</u> |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

COMPARATIVE STATEMENTS OF GENERAL FIXED ASSETS  
 Years Ended June 30, 1996 and 1995

|   | 1996              | 1995              |
|---|-------------------|-------------------|
| <b>GENERAL FIXED ASSETS - at cost</b>                       |                   |                   |
| Office assets - answering machines                          | \$ 289            | \$ 289            |
| - carpet, curtains and blinds                               | 3,328             | 4,044             |
| - computers and software                                    | 147,438           | 133,349           |
| - copiers and shredders                                     | 7,361             | 6,252             |
| - dictation machines  | 1,888             | 1,888             |
| - electric heaters and other                                | 973               | 2,914             |
| - furniture   | 37,926            | 32,424            |
| - telephone facsimile machines                              | 12,584            | 11,586            |
| - telephones  | 34,089            | 29,080            |
| - typewriters   | 594               | 594               |
|   | <u>\$ 246,470</u> | <u>\$ 222,420</u> |
| <br>Total office assets                                     |                   |                   |
| Courtroom assets - juror tapes                              | \$ 5,227          | \$ 5,227          |
| - mobile carts, chairs, and carpet                          | 3,475             | 769               |
| - televisions, VCRs, recording equipment,<br>and amplifiers | 8,821             | 3,824             |
|   | <u>\$ 17,523</u>  | <u>\$ 9,820</u>   |
| <br>Total courtroom assets                                  |                   |                   |
| Security equipment  | <u>\$ 4,550</u>   | <u>\$ 4,550</u>   |
| <br>Total security equipment                                | <u>\$ 4,550</u>   | <u>\$ 4,550</u>   |
| <br>Total general fixed assets                              | <u>\$ 268,543</u> | <u>\$ 236,790</u> |
| <br><b>INVESTMENT IN GENERAL FIXED ASSETS</b>               |                   |                   |
| Property acquired from - general fund                       | \$ 186,096        | \$ 169,557        |
| Property acquired from - special revenue funds              | 82,447            | 67,233            |
|   | <u>\$ 268,543</u> | <u>\$ 236,790</u> |
| <br>Total investment in general fixed assets                | <u>\$ 268,543</u> | <u>\$ 236,790</u> |

The accompanying notes are an integral part of this statement.



GENERAL

This report is intended solely for the use of management and the Louisiana Legislative Auditors' office and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

We acknowledge with appreciation the courtesies extended us during the examination.

*Frazier, Minchew, Robinson, Gardner, & Langston, CPAs*

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

**NOTE 11 JOINT VENTURES**

The Fourth Judicial District Court, Child Support Fund and Misdemeanor Probation Fund, have entered into agreements with the Ouachita Parish Police Jury, the primary government reporting entity, to reimburse them for salaries, payroll taxes, workman's compensation, retirement expense, and group insurance related to employees. The Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund have also entered into agreements with the Ouachita Parish Police Jury to reimburse them for rents (see Note 10 - Commitments). As the Fourth Judicial District Court, Child Support Fund, and Misdemeanor Probation Fund reimburses the other governmental units, the appropriate expense accounts are debited and reflected in the financial statements. The Ouachita Parish Clerk of Court's Office also bills the Child Support Fund one dollar per case filed by that office to reimburse it for costs directly related to the Child Support enforcement program included in these financial statements as a special revenue fund.

**NOTE 12 GRANT PROGRAM**

The Fourth Judicial District Court, Judicial Expense Fund, has entered into a contract with the Office of Community Services, State of Louisiana under the "Families In Need of Services Program" (FINS) certified by Chief Judge James H. Boddie, Jr. on March 19, 1996. The contract was approved August 7, 1996 for the period beginning January 1, 1996 until December 31, 1996 for \$28,000. The Court agreed to furnish the administration and implementation of Families In Need of Services, Title VII of the Louisiana Children's Code, within the Fourth Judicial District, State of Louisiana. The proceeds of this grant contract were received subsequent to June 30, 1996. Expenditures of \$3,865 were recorded through June 30, 1996 as a receivable from the FINS program grant.



FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and For the Year Ended June 30, 1996

COMPONENT UNIT FINANCIAL STATEMENTS OF  
INDIVIDUAL FUND AND ACCOUNT GROUPS

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 SPECIAL REVENUE FUNDS  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP BASIS) AND ACTUAL - BY FUND  
 YEAR ENDED JUNE 30, 1996  
 WITH COMPARABLE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1995

|  | CHILD SUPPORT FUND         |                                  |                    |                            | MISDEMEANOR PROBATION FUND       |                    |                            |                                  | TOTAL SPECIAL REVENUE FUNDS |             |             |                                  |                    |
|--|----------------------------|----------------------------------|--------------------|----------------------------|----------------------------------|--------------------|----------------------------|----------------------------------|-----------------------------|-------------|-------------|----------------------------------|--------------------|
|  | 1996                       |                                  | 1995               |                            | 1996                             |                    | 1995                       |                                  | 1996                        |             | 1995        |                                  |                    |
|  | (Amended Budget May, 1996) | Variance Favorable (Unfavorable) | (Memo-random Only) | (Amended Budget May, 1996) | Variance Favorable (Unfavorable) | (Memo-random Only) | (Amended Budget May, 1996) | Variance Favorable (Unfavorable) | (Memo-random Only)          | Budget      | Actual      | Variance Favorable (Unfavorable) | (Memo-random Only) |
| <b>REVENUES</b>  |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| Court fees   | \$ 319,192                 | \$ (11,707)                      | \$ 288,696         | \$ 212,916                 | \$ 212,479                       | \$ (437)           | \$ 178,952                 | \$ 532,108                       | \$ 519,964                  | \$ (12,144) | \$ 467,648  |                                  |                    |
| Interest income  | 23,800                     | (1,191)                          | 11,425             | 4,912                      | 4,936                            | 24                 | 1,449                      | 28,712                           | 27,545                      | (1,167)     | 12,874      |                                  |                    |
| Total revenues   | \$ 342,992                 | \$ (12,898)                      | \$ 300,121         | \$ 217,828                 | \$ 217,415                       | \$ (413)           | \$ 180,401                 | \$ 560,820                       | \$ 547,509                  | \$ (13,311) | \$ 480,522  |                                  |                    |
| <b>EXPENDITURES</b>  |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| Current  |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| General government   | \$ 10,570                  | \$ 1,344                         | \$ 3,360           | \$ 4,772                   | \$ 6,750                         | \$ (1,978)         | \$ 5,385                   | \$ 15,342                        | \$ 15,976                   | \$ (634)    | \$ 8,745    |                                  |                    |
| Asset expenditures   | 9,083                      | (500)                            | 7,174              | 12,946                     | 13,235                           | (289)              | 7,552                      | 22,029                           | 22,818                      | (789)       | 14,726      |                                  |                    |
| Insurance  | 290                        | (358)                            | 73                 | 120                        | 137                              | (17)               | 60                         | 410                              | 785                         | (375)       | 133         |                                  |                    |
| Miscellaneous  | 6,674                      | (1,005)                          | 4,859              | 5,767                      | 6,839                            | (1,072)            | 4,760                      | 12,441                           | 14,518                      | (2,077)     | 9,619       |                                  |                    |
| Office supplies  | 4,315                      | (87)                             | 4,077              | 1,341                      | 1,394                            | (53)               | 1,274                      | 5,656                            | 5,796                       | (140)       | 5,351       |                                  |                    |
| Payroll taxes  | 10,000                     | (417)                            | 9,093              | 8,325                      | 9,270                            | (945)              | 6,525                      | 18,325                           | 19,687                      | (1,362)     | 15,618      |                                  |                    |
| Professional fees  | 360                        | (30)                             | 430                | 8                          | 8                                | (8)                | 1,000                      | 360                              | 398                         | (38)        | 1,430       |                                  |                    |
| Programming computer   | 334                        |                                  | 33                 | 30                         | 30                               | 21                 | 176                        | 364                              | 364                         |             | 209         |                                  |                    |
| Reference materials  | 17,368                     | (1,347)                          | 19,787             | 12,480                     | 12,459                           | 120                | 12,040                     | 29,848                           | 31,174                      | (1,326)     | 31,827      |                                  |                    |
| Rent   | 3,895                      | 58                               | 3,141              | 1,717                      | 1,597                            | (221)              | 2,341                      | 5,612                            | 5,434                       | 178         | 5,482       |                                  |                    |
| Repairs, maintenance and warranty  | 12,286                     | (69)                             | 9,267              | 5,311                      | 5,532                            | (3,536)            | 2,802                      | 17,597                           | 17,887                      | (290)       | 12,069      |                                  |                    |
| Retirement   | 121,211                    | (1,565)                          | 123,252            | 73,701                     | 77,237                           |                    | 38,932                     | 194,912                          | 200,013                     | (5,101)     | 162,184     |                                  |                    |
| Salaries   | 1,100                      | (25)                             | 343                |                            |                                  |                    | 43                         | 1,100                            | 1,125                       | (25)        | 386         |                                  |                    |
| Seminars, meetings and travel  | 1,950                      | 24                               | 2,044              |                            |                                  |                    |                            | 1,950                            | 1,926                       | 24          | 2,044       |                                  |                    |
| Telephone  | 4,120                      | (378)                            | 4,208              |                            |                                  |                    |                            | 4,120                            | 4,498                       | (378)       | 4,208       |                                  |                    |
| Utilities  |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| Total expenditures   | \$ 203,556                 | \$ (4,355)                       | \$ 191,141         | \$ 126,510                 | \$ 134,488                       | \$ (7,978)         | \$ 82,890                  | \$ 330,066                       | \$ 342,399                  | \$ (12,333) | \$ 274,031  |                                  |                    |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b>                                  | \$ 139,436                 | \$ 122,183                       | \$ (17,253)        | \$ 108,980                 | \$ 91,318                        | \$ 82,927          | \$ (8,391)                 | \$ 97,511                        | \$ 230,754                  | \$ 205,110  | \$ (25,644) | \$ 206,491                       |                    |
| <b>OTHER FINANCING SOURCES</b>   |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| Operating transfers in   |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| Operating transfers out  |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| Total  |                            |                                  |                    |                            |                                  |                    |                            |                                  |                             |             |             |                                  |                    |
| <b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> | \$ 139,436                 | \$ 122,183                       | \$ (17,253)        | \$ 108,980                 | \$ 91,318                        | \$ 82,927          | \$ (8,391)                 | \$ 97,511                        | \$ 230,754                  | \$ 205,110  | \$ (25,644) | \$ 206,491                       |                    |
| <b>FUND BALANCE - BEGINNING</b>  | 397,551                    | 397,551                          | 288,571            | 101,277                    | 101,277                          |                    | 3,766                      | 498,828                          | 498,828                     |             | 292,337     |                                  |                    |
| <b>FUND BALANCE - ENDING</b>   | \$ 536,987                 | \$ 519,734                       | \$ (17,253)        | \$ 397,551                 | \$ 192,595                       | \$ 184,204         | \$ (8,391)                 | \$ 101,277                       | \$ 729,582                  | \$ 703,938  | \$ (25,644) | \$ 498,828                       |                    |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SPECIAL REVENUE FUNDS  
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
For The Year Ended June 30, 1996  
With Comparable Year Actual Amounts  
For The Year Ended June 30, 1995

|  | 1996                     |                                       |                  | 1995                               |
|--|--------------------------|---------------------------------------|------------------|------------------------------------|
|  | Child<br>Support<br>Fund | Misde-<br>meanor<br>Probation<br>Fund | Total            | Total<br>(Memo-<br>random<br>Only) |
| <b>REVENUES</b>  |                          |                                       |                  |                                    |
| Court fees   | \$307,485                | \$212,479                             | \$519,964        | \$467,648                          |
| Interest income  | 22,609                   | 4,936                                 | 27,545           | 12,874                             |
| Total revenues   | <u>\$330,094</u>         | <u>\$217,415</u>                      | <u>\$547,509</u> | <u>\$480,522</u>                   |
| <b>EXPENDITURES</b>  |                          |                                       |                  |                                    |
| Current  |                          |                                       |                  |                                    |
| General government   | \$ 9,226                 | \$ 6,750                              | \$ 15,976        | \$ 8,745                           |
| Asset expenditures   | 9,583                    | 13,235                                | 22,818           | 14,726                             |
| Insurance  | 648                      | 137                                   | 785              | 133                                |
| Miscellaneous  | 7,679                    | 6,839                                 | 14,518           | 9,619                              |
| Office supplies  | 4,402                    | 1,394                                 | 5,796            | 5,351                              |
| Payroll taxes  | 10,417                   | 9,270                                 | 19,687           | 15,618                             |
| Professional fees  | 390                      | 8                                     | 398              | 1,430                              |
| Programming - computer   | 334                      | 30                                    | 364              | 209                                |
| Reference materials and dues   | 18,715                   | 12,459                                | 31,174           | 31,827                             |
| Rent   | 3,837                    | 1,597                                 | 5,434            | 5,482                              |
| Repairs, maintenance, and warranty   | 12,355                   | 5,532                                 | 17,887           | 12,069                             |
| Retirement   | 122,776                  | 77,237                                | 200,013          | 162,184                            |
| Salaries   | 1,926                    |                                       | 1,926            | 2,044                              |
| Telephone  | 1,125                    |                                       | 1,125            | 386                                |
| Travel   | 4,498                    |                                       | 4,498            | 4,208                              |
| Utilities  |                          |                                       |                  |                                    |
| Total expenditures   | <u>\$207,911</u>         | <u>\$134,488</u>                      | <u>\$342,399</u> | <u>\$274,031</u>                   |
| <b>EXPENDITURES (DEFICIT) OF REVENUES<br/>OVER EXPENDITURES</b>                            | <u>\$122,183</u>         | <u>\$ 82,927</u>                      | <u>\$205,110</u> | <u>\$206,491</u>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                          |                                       |                  |                                    |
| Operating transfers in   | \$                       | \$                                    | \$               | \$                                 |
| Operating transfers out  |                          |                                       |                  |                                    |
| Total other financing sources (uses)   | <u>\$</u>                | <u>\$</u>                             | <u>\$</u>        | <u>\$</u>                          |
| <b>EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES<br/>OVER EXPENDITURES AND OTHER USES</b> | <u>\$122,183</u>         | <u>\$ 82,927</u>                      | <u>\$205,110</u> | <u>\$206,491</u>                   |
| <b>FUND BALANCES (DEFICIT) AT BEGINNING OF YEAR</b>  | <u>397,551</u>           | <u>101,277</u>                        | <u>498,828</u>   | <u>292,337</u>                     |
| <b>FUND BALANCES (DEFICIT) AT END OF YEAR</b>  | <u>\$519,734</u>         | <u>\$184,204</u>                      | <u>\$703,938</u> | <u>\$498,828</u>                   |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA

SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEETS

June 30, 1996

With Comparable Year Actual Amounts for June 30, 1995

|  | 1996                     |                                       |                   | 1995                               |
|--|--------------------------|---------------------------------------|-------------------|------------------------------------|
|  | Child<br>Support<br>Fund | Misde-<br>meanor<br>Probation<br>Fund | Total             | Total<br>(Memo-<br>random<br>Only) |
| <b>ASSETS</b>                            |                          |                                       |                   |                                    |
| Assets:                                  |                          |                                       |                   |                                    |
| Cash and cash equivalents                | \$ 527,608               | \$ 192,776                            | \$ 720,384        | \$ 510,234                         |
| Accounts Receivables - Fees              | 1,588                    |                                       | 1,588             | 1,133                              |
| Prepaid expenses and deposits            | 584                      |                                       | 584               | 600                                |
| Total assets                             | \$ 529,780               | \$ 192,776                            | \$ 722,556        | \$ 511,967                         |
| <b>LIABILITIES</b>                       |                          |                                       |                   |                                    |
| Liabilities:                             |                          |                                       |                   |                                    |
| Accounts and other payables              | \$ 1,219                 | \$ 1,502                              | \$ 2,721          | \$ 3,114                           |
| Due to other governmental units          | 2,656                    | 7,070                                 | 9,726             | 3,277                              |
| Compensated absences                     | 6,172                    |                                       | 6,172             | 6,748                              |
| Total liabilities                        | \$ 10,047                | \$ 8,572                              | \$ 18,619         | \$ 13,139                          |
| Fund Equity:                             |                          |                                       |                   |                                    |
| Fund balances                            |                          |                                       |                   |                                    |
| Unreserved                               |                          |                                       |                   |                                    |
| Undesignated                             | \$ 519,733               | \$ 184,204                            | \$ 703,937        | \$ 498,828                         |
| Designated                               |                          |                                       |                   |                                    |
| <b>TOTAL FUND EQUITY</b>                 | <b>\$ 519,733</b>        | <b>\$ 184,204</b>                     | <b>\$ 703,937</b> | <b>\$ 498,828</b>                  |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b> | <b>\$ 529,780</b>        | <b>\$ 192,776</b>                     | <b>\$ 722,556</b> | <b>\$ 511,967</b>                  |

FOURTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

SUPPLEMENTAL INFORMATION SCHEDULES  
As of And For the Year Ended June 30, 1996

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.



FOURTH JUDICIAL DISTRICT  
JUDICIAL EXPENSE FUND  
MONROE, LOUISIANA

STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
GENERAL FUND TYPE (JUDICIAL EXPENSE FUND) - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended June 30, 1996  
With Comparable Actual Amounts For Year Ended June 30, 1995

|  | (Amended<br>May, 1996)<br>Budget | 1996<br>Actual    | Variance -<br>Favorable<br>(Unfavorable) | 1995<br>(Memo-<br>random<br>Only) |
|--|----------------------------------|-------------------|--|-----------------------------------|
| <b>REVENUES</b>  |                                  |                   |  |                                   |
| Court fees - Ouachita Parish   | \$ 176,666                       | \$ 178,050        | \$ 1,384                                 | \$ 174,665                        |
| - Morehouse Parish   | 37,016                           | 36,141            | (875)                                    | 34,024                            |
| Interest income  | 14,539                           | 15,932            | 1,393                                    | 7,160                             |
| Total revenues   | <u>\$ 228,221</u>                | <u>\$ 230,123</u> | <u>\$ 1,902</u>                          | <u>\$ 215,849</u>                 |
| <b>EXPENDITURES</b>  |                                  |                   |  |                                   |
| Current  |                                  |                   |  |                                   |
| General government   |                                  |                   |  |                                   |
| Assets expenditures  | \$ 26,907                        | \$ 17,365         | \$ 9,542                                 | \$ 19,738                         |
| Court reporter costs   | 10,000                           | 10,495            | (495)                                    | 10,965                            |
| Insurance expense  | 941                              | 1,909             | (968)                                    | 3,645                             |
| Internet access  | 1,300                            | 1,017             | 283                                      |                                   |
| Miscellaneous  | 3,428                            | 3,163             | 265                                      | 2,785                             |
| Office supplies  | 9,375                            | 8,461             | 914                                      | 5,161                             |
| Payroll taxes  | 2,451                            | 2,414             | 37                                       | 2,324                             |
| Professional fees  | 12,761                           | 12,711            | 50                                       | 10,710                            |
| Programming computer   | 240                              | 240               |  |                                   |
| Reference materials and dues   | 2,967                            | 3,103             | (136)                                    | 3,079                             |
| Rent - Equipment   | 7,377                            | 7,795             | (418)                                    | 2,469                             |
| Repair, maintenance, and warranty  | 7,477                            | 5,499             | 1,978                                    | 9,262                             |
| Retirement expense   | 8,494                            | 8,494             |  | 8,120                             |
| Salaries   | 50,528                           | 72,686            | (22,158)                                 | 69,369                            |
| Seminars, meetings and travel  | 10,722                           | 4,263             | 6,459                                    | 3,988                             |
| Telephone expense  | 584                              | 527               | 57                                       | 475                               |
| Total expenditures   | <u>\$ 155,552</u>                | <u>\$ 160,142</u> | <u>\$ (4,590)</u>                        | <u>\$ 152,090</u>                 |
| <b>(DEFICIT) EXCESS OF REVENUES OVER EXPENDITURES</b>                                  | <u>\$ 72,669</u>                 | <u>\$ 69,981</u>  | <u>\$ (2,688)</u>                        | <u>\$ 63,759</u>                  |
| <b>OTHER FINANCING SOURCES</b>   |                                  |                   |  |                                   |
| Operating transfers in   | \$                               | \$                | \$                                       | \$                                |
| Operating transfers out  | -                                | -                 | -  | -                                 |
| Total other financing sources (uses)   | <u>\$</u>                        | <u>\$</u>         | <u>\$</u>                                | <u>\$</u>                         |
| <b>(DEFICIT) EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b> | <u>\$ 72,669</u>                 | <u>\$ 69,981</u>  | <u>\$ (2,688)</u>                        | <u>\$ 63,759</u>                  |
| FUND BALANCE - BEGINNING   | <u>270,421</u>                   | <u>270,421</u>    |  | <u>206,662</u>                    |
| FUND BALANCE - ENDING  | <u>\$ 343,090</u>                | <u>\$ 340,402</u> | <u>\$ (2,688)</u>                        | <u>\$ 270,421</u>                 |

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA  
 GENERAL FUND

COMPARATIVE BALANCE SHEETS  
 June 30, 1996 and 1995

ASSETS

|                                   | 1996       | 1995       |
|-----------------------------------|------------|------------|
| Cash-in-bank                      | \$ 327,573 | \$ 272,305 |
| Due from other governmental units | 23,338     | 16,815     |
| Total assets                      | \$ 350,911 | \$ 289,120 |

LIABILITIES AND FUND EQUITY

LIABILITIES:

|  |          |           |
|--|----------|-----------|
| Accrued and other liabilities  | \$ 2,273 | \$ 12,793 |
| Due to State of Louisiana Group Benefits<br>Plan (insurance withheld)      | 44       | 44        |
| Due to other governmental units (payroll<br>taxes and overpaid court fees) | 2,322    | 1,908     |
| Compensated absences payable   | 5,870    | 3,954     |

|                   |           |           |
|-------------------|-----------|-----------|
| Total liabilities | \$ 10,509 | \$ 18,699 |
|-------------------|-----------|-----------|

FUND BALANCE - UNRESERVED:

|              |            |            |
|--------------|------------|------------|
| Undesignated | \$ 340,402 | \$ 270,421 |
| Designated   |            |            |

|                   |            |            |
|-------------------|------------|------------|
| Total fund equity | \$ 340,402 | \$ 270,421 |
|-------------------|------------|------------|

|                                   |            |            |
|-----------------------------------|------------|------------|
| Total liabilities and fund equity | \$ 350,911 | \$ 289,120 |
|-----------------------------------|------------|------------|

The accompanying notes are an integral part of this statement.

FOURTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND  
 MONROE, LOUISIANA  
 AGENCY FUNDS

SCHEDULE OF CHANGES IN DEPOSITS DUE OTHERS  
 For The Year Ended June 30, 1996  
 With Comparable Actual Amounts For Year Ended June 30, 1995

|   | Department<br>of Health<br>and Human<br>Resources<br>Fund | Misdemeanor<br>Probation<br>Fines<br>Fund | Indigent<br>Defender<br>Board<br>Fund | Misdemeanor<br>Probation<br>Restitution<br>Fund | Total              | 1995<br>Total<br>(Memorandum<br>Only) |
|---|---|---|---------------------------------------|---|--------------------|---------------------------------------|
| <b>DEPOSIT BALANCES AT<br/>BEGINNING OF YEAR</b>                                    | \$ 0  | \$ 0                                      | \$ 0                                  | \$ 0  | \$ 0               | \$ 0                                  |
| <b>ADDITIONS</b>  |   |   |                                       |   |                    |                                       |
| Child support payments collected<br>for Department of Health and<br>Human Resources | \$6,356,172   | \$  | \$                                    | \$  | \$6,356,172        | \$6,032,071                           |
| Fines collected for Fourth District   |   | 19,347                                    |                                       |   | 19,347             |                                       |
| Indigent Defender Board fees<br>collected for Fourth District                       |   |   | 6,716                                 |   | 6,716              |                                       |
| Restitution payments collected for<br>court ordered distribution                    |   |   |                                       | 12,709  | 12,709             |                                       |
| <b>Total additions</b>  | <b>\$6,356,172</b>  | <b>\$ 19,347</b>                          | <b>\$ 6,716</b>                       | <b>\$ 12,709</b>                                | <b>\$6,394,944</b> | <b>\$6,032,071</b>                    |
| <b>Total</b>  | <b>\$6,356,172</b>  | <b>\$ 19,347</b>                          | <b>\$ 6,716</b>                       | <b>\$ 12,709</b>                                | <b>\$6,394,944</b> | <b>\$6,032,071</b>                    |
| <b>REDUCTIONS</b>   |   |   |                                       |   |                    |                                       |
| Disbursements to Department<br>of Health and Human<br>Resources                     | \$6,356,172   | \$  | \$                                    | \$  | \$6,356,172        | \$6,032,071                           |
| Disbursements to Ouachita<br>Parish Sheriff's Office                                |   | 18,424                                    |                                       |   | 18,424             |                                       |
| Disbursements to Morehouse<br>Parish Sheriff's Office                               |   | 923                                       |                                       |   | 923                |                                       |
| Disbursements to Indigent<br>Defender Board   |   |   | 6,716                                 |   | 6,716              |                                       |
| Disbursements of Restitution<br>to Court Ordered Recipients                         |   |   |                                       | 12,684  | 12,684             |                                       |
| <b>Total reductions</b>   | <b>\$6,356,172</b>  | <b>\$ 19,347</b>                          | <b>\$ 6,716</b>                       | <b>\$ 12,684</b>                                | <b>\$6,394,919</b> | <b>\$6,032,071</b>                    |
| <b>DEPOSIT BALANCES AT<br/>END OF YEAR</b>  | <b>\$ 0</b>   | <b>\$ 0</b>                               | <b>\$ 0</b>                           | <b>\$ 25</b>                                    | <b>\$ 25</b>       | <b>\$ 0</b>                           |

The accompanying notes are an integral part of this statement.