

8759

RECEIVED
CLERK OF COURT

OFFICE OF THE CLERK OF COURT
FILE COPY

NOV 13 1997

DO NOT HAND OUT

When necessary
tear from this
copy and PLACE
BACK IN FILE

**THIRTI-SECOND JUDICIAL DISTRICT COURT
BOUMA, LOUISIANA**

Comprehensive Annual Report

Year Ended December 31, 1997

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

Release Date MAY 21 1998

THIRTY-SECOND JUDICIAL DISTRICT COURT
HOUMA, LOUISIANA

December 31, 1987

TABLE OF CONTENTS

	Exhibit	Page
INTRODUCTORY SECTION		
Judges and Officials	-	ii
FINANCIAL SECTION		
Independent Auditor's Report	-	1-1
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types	1	1-2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	2	1-3
Notes to Financial Statements	3	1-4
SUPPLEMENTARY FINANCIAL NOTES SECTION		
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards		2-1
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements in Accordance with Government Audit Standards		2-3

INTRODUCTORY SECTION

**THIRTY-SECOND JUDICIAL DISTRICT COURT
BOSSA, LOUISIANA**

December 31, 1997

JUDGES

**Edward J. Goldy
Division A**

**John R. Walker
Division B**

**Timothy Clender
Division C**

**John Pettigrew
Division D**

**Paul R. Winick
Division E**

OFFICIAL

**Walter H. De
Judicial Administrator**

FINANCIAL SECTION

Shirley A. Porche, CPA
55 Ardmore Drive
Baton Rouge, Louisiana 70802

Telephone (504) 385-4884

INDEPENDENT AUDITOR'S REPORT

To the Honorable Paul R. Wimbish and Judges
of the Thirty-Second Judicial District
400 East Main St., Second Floor
Courtroom Annex
Houma, Louisiana 70360

Dear Judge Wimbish:

I have audited the accompanying general purpose financial statements of the Thirty-Second Judicial District Court as of and for the year ended December 31, 1993, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Thirty-Second Judicial District Court's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget circular A-128, "Audits of State and Local Governments." These standards and OMB circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In accordance with Government Auditing Standards, I have also issued a report dated May 11, 1996 on my consideration of the Thirty-Second Judicial District Court's internal control structure and a report dated May 11, 1996 on its compliance with laws and regulations.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Thirty-Second Judicial District Court as of December 31, 1993, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.



May 11, 1996

COMBINED BALANCE SHEET
ALL FUND TYPES

Fifty-Second Judicial District Court

December 31, 1997

	Governmental Fund Type		Interfund
	Local	State	Only
	Law Clerk	Court	Total
ASSETS			
Cash	\$300,004	\$20,804	\$320,808
Investments	584,844	142,804	727,648
Accounts receivable	2,477		2,477
Due from other governmental units:			
Treasurer/Plaintiff District Attorney		14,889	14,889
			0
			0
Total Assets	\$889,315	\$188,547	\$1,077,862
LIABILITIES			
Accounts payable & accrued expenses	\$817		\$817
FUND BALANCES			
Unreserved	\$87,398	188,847	1,076,245
Total liabilities and fund balances	\$88,215	\$188,847	\$1,077,062

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

Thirty-Second Judicial District Court

For the year ended December 31, 1997

	Special Revenue		(Miscellaneous)
	Law Court	Circuit	Only Total
REVENUES			
Court fees and fees:			
Tombasco Parish Sheriff	\$57,195		\$57,195
Clerk of Court	65,798		65,798
Tombasco Parish Police Jury-Criminal Court Fund	208,148		208,148
State Road Fees		48,125	48,125
Interest income	38,789	3,784	42,573
Total revenues	<u>309,930</u>	<u>51,909</u>	<u>361,839</u>
EXPENDITURES			
General government:			
Judicial District Court:			
Postpaid services:			
Salaries	121,817		121,817
Employee benefits	18,264		18,264
Miscellaneous	2,857		2,857
Total expenditures	<u>142,938</u>	<u>0</u>	<u>142,938</u>
EXCESS OF REVENUES OVER			
EXPENDITURES	<u>166,992</u>	<u>51,909</u>	<u>218,901</u>
FUND BALANCES			
Beginning of year	<u>558,258</u>	<u>138,933</u>	<u>697,191</u>
End of year	<u>\$725,250</u>	<u>\$190,842</u>	<u>\$916,092</u>

NOTES TO FINANCIAL STATEMENTS
 Thirty-Second Judicial District Court
 December 31, 1997

1) REPORTING ENTITY

The Thirty-Second Judicial District Court Law Clerk Fund was established under the provisions of Title 13 of the Louisiana Revised Statutes of 1950, and provides for the collection of a sum, not to exceed ten dollars, from the persons filing any type of civil suit and in criminal cases, from defendants who are convicted or plead guilty.

The Thirty-Second Judicial District Court Fund was established under the provisions of Title 23 of the Louisiana Revised Statutes of 1950, and provides for the collection of a fee on the premiums for all commercial surety underwriters who write criminal bail bonds in the state of Louisiana. The fee shall be equal to two hundred (\$200) dollars for each ten thousand (\$10,000) dollars worth of liability underwritten by the commercial surety. Twenty-five percent of the collected premium fee is distributed to the Judicial Court Fund.

The monies collected are to be administered by the judges of the Thirty-Second Judicial District Court and may be utilized for the salaries of law clerks, clerical, research and administrative personnel. The funds may also be used to pay for the cost of establishing and maintaining a law library and for the purchase of equipment or supplies for the efficient operation of the court. No monies may be used for the salaries of any judges.

The Thirty-Second Judicial District Law Clerk and Court Funds are component units of the Terrebonne Parish Consolidated Government and the financial statements of the Thirty-Second Judicial District Law Clerk and Court funds are included in the general purpose financial statements of Terrebonne Parish Consolidated Government as of December 31, 1997.

2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Law Clerk and Court Funds conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant accounting policies:

A. Basis of Presentation—Fund Accounting:

The accounting system is organized and operated on a fund basis whereby a separate self-balancing set of accounts is maintained for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Governmental Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major

capital projects) that are legally restricted to expenditures for specified purposes. The Law Clerk and Court Funds are Special Revenue Funds.

B. **Base of Accounting**

Base of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The Law Clerk and Court Funds utilize the modified accrual base of accounting. Base of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Revenues are recognized when they become measurable and available to net current costs.

Expenditures are generally recognized when the related fund liabilities are incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay, and other employee benefit amounts which are not accrued.

C. **Vacation and Sick Leave**

Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Sick leave can be accumulated but does not vest. There are no unaccrued liabilities for accumulated vacation and sick leave at December 31, 1997.

D. **Budgetary Accounting**

The Law Clerk and Court Funds are not subject to provisions of Local Government Budget Act.

3) **CASH AND INVESTMENTS**

Under state law, the Law Clerk and Court Funds may invest funds in a bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Law Clerk and Court Funds may invest its funds in time deposits or certificates of deposit of state banks organized under Louisiana law or national banks having principal offices in Louisiana. Law Clerk and Court Fund deposits must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of pledged securities plus federal deposit insurance must of all times equal the amount on deposit with the bank. The pledged securities are held in the name of the pledging bank in a custodial financial institution.

Cash, certificates of deposit, and securities pledged by financial institutions at December 31, 1997 were as follows:

Exhibit 3

Continued

Financial Institution	Cash and Certificates of Deposit (Bank Balance)	FDIC/ FDIC Deposit Insurance	Securities Pledged Held by Custodial Bank Valued @ Market	Total Security for Deposits
South Carolina Bank	\$1,067,496	\$100,000	\$1,086,250	\$1,186,250

Cash and investment book balances totaled \$1,067,496 at December 31, 1997 as reflected in Exhibit 1.

SUPPLEMENTARY FINANCIAL REPORTS

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

To the Honorable Paul E. Minich and Judges
of the Thirty-Second Judicial District
New Orleans, Louisiana 70002

I have audited the general purpose financial statements of the Thirty-Second Judicial District Court for the year ended December 31, 1991, and have issued my report thereon dated May 11, 1992. As part of my audit, I made a study and evaluation of the system of internal accounting controls of the District Court, to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial compliance audits contained in the U. S. General Accounting Office Standards for Audits of Governmental Organizations, Programs, Activities and Functions. For the purpose of this report, I have classified the significant internal accounting controls in the following categories:

1. Court fees and fines
2. Cash receipts
3. Cash disbursements

Solely to assist me in planning and performing my audit, I made a study and evaluation of the above internal accounting controls. The study and evaluation was limited to a preliminary review of the system to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because the audit could be performed more efficiently by expending my substantive audit tests, my study and evaluation of the internal accounting controls did not extend beyond this preliminary review phase. My study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole on any of the categories of controls identified above.

The management of the Thirty-Second Judicial District Court is responsible for establishing and maintaining a system of internal accounting controls. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system 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 system of internal accounting control, errors and irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, I do not express an opinion on the system of internal control of the Thirty-Second Judicial District Court taken as a whole or on any of the categories of controls identified in the first paragraph. However, my study and evaluation disclosed no condition that I believe to be a material weakness in relation to the Thirty-Second Judicial District Court's financial statements.

This report is intended solely for the use of management and other federal and state audit agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of the report, which, upon acceptance by the Thirty-Second Judicial District Court is a matter of public record.



May 11, 1998

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

To the Honorable Paul R. Winbush and Judges
of the Thirty-Second Judicial District
Houma, Louisiana 70360

I have audited the general purpose financial statements of the Thirty-Second Judicial District Court for the year ended December 31, 1997, and have issued my report thereon dated May 11, 1998. My audit was made in accordance with generally accepted auditing standards; the standards for financial compliance audits contained in the U. S. General Accounting Office Standards for Audits of Governmental Organizations, Programs, Activities and Functions, and accordingly, included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

The management of the Thirty-Second Judicial District Court is responsible for compliance with laws and regulations. In connection with my audit referred to above, I selected and tested transactions and records to determine the Judicial District Court's compliance with laws and regulations noncompliance with which could have a material effect on the financial statements of the Judicial District Court.

The results of my tests indicated that for the items tested, the Judicial District Court complied with those provisions of laws and regulations noncompliance with which could have a material effect on the financial statements. With respect to the transactions and records that were not tested by me, nothing came to my attention to indicate that the Judicial District Court had not complied with the appropriate laws and regulations.



May 11, 1998