

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, 1988

	Special Revenues		(Miscellaneous Only)
	Law Clerk	Court	Total
REVENUES			
Court fees and fees:			
Territorial Parish Circuit	\$42,843		\$42,843
Clerk of Court	80,275		80,275
Territorial Parish Police Jury-Criminal Court Fees	281,155		281,155
Mail Bond Fees		48,812	48,812
Interest income	27,428	2,518	29,946
Total revenues	331,701	48,428	380,129
EXPENDITURES			
General government:			
Judicial District Court:			
Personal services:			
Salaries	118,241		118,241
Employee benefits	17,442		17,442
Miscellaneous	1,760	1,080	2,840
Total expenditures	137,443	1,080	138,523
EXCESS OF REVENUES OVER EXPENDITURES			
	194,258	46,428	240,686
FUND BALANCES			
Beginning of year	258,318	88,318	446,636
End of year	\$552,576	\$128,838	\$681,414

capital projects) that are legally restricted to expenditures for specified purposes. The Law Clerk Fund is a Special Revenue Fund.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The Law Clerk Fund utilizes the modified accrual basis of accounting. Basis of accounting relates to the timing of the measurement made, regardless of the measurement basis applied.

Revenues are recognized when they become measurable and available as set current assets.

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 unrecorded liabilities for accumulated vacation and sick leave at December 31, 1998.

D. Budgetary Accounting

The Law Clerk Fund is not subject to provisions of Local Government Budget Act.

2) CASH AND INVESTMENTS

Under state law, the Law Clerk Fund 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 Fund 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 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 at all times equal the amount on deposit with the bank. The pledged securities are held in the name of the pledging bank in a collateral financial institution.

Cash, certificates of deposit, and securities pledged by financial institutions at December 31, 1998 were as follows:

Exhibit 3

Continued

Financial Institution	Cash and Certificates of Deposit (Book Balance)	FDRS/FSLIC Deposit Insurance	Securities Pledged: Held by Custodial Bank; Valued @ Market	Total Security for Deposits
South Louisiana Bank	\$818,080 *****	\$108,080 *****	\$1,790,080 *****	\$1,898,080 *****

Cash and investment book balances totaled \$818,080 at December 31, 1998 as reflected in Exhibit 3.

SUPPLEMENTARY FINANCIAL REPORTS

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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. Winkish and Judges
of the Thirty-Second Judicial District
Houma, Louisiana 70302

I have audited the general purpose financial statements of the Thirty-Second Judicial District Court for the year ended December 31, 1998, and have issued my report thereon dated April 30, 1999. 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 these 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.

April 30, 1999

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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 R. Winkish 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, 1998, and have issued my report thereon dated April 28, 1999. 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 fines and fees
2. Cash receipts
3. Cash disbursements

Since its issue 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 expanding 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, persistence of any evaluation of the system in 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.

April 30, 1996

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THIRTY-SECOND JUDICIAL DISTRICT COURT
HOUMA, LOUISIANA

Comprehensive Annual Report

Year Ended December 31, 1998

This report is a part of state law, and
report to the public. It is
copy of the report may be made available
to the public, or to the
and any other persons interested
in the report. This report is available for
public inspection at the State
Records Office of the Legislative Audi-
tor General, which is appropriate, at the
office of the parish clerk of court.

Release Date MAY 14 2002

THIRTY-SECOND JUDICIAL DISTRICT COURT
HOUMA, LOUISIANA

December 31, 1996

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INTRODUCTORY SECTION

THIRTY-SECOND JUDICIAL DISTRICT COURT
HOUMA, LOUISIANA

December 21, 1996

JUDGES

Edward J. Gaddy
Division A

John R. Walker
Division B

Timothy Ellender
Division C

John Pellegrini
Division D

Paul H. Winchell
Division E

OFFICIAL

Walter H. Gill
Judicial Administrator

FINANCIAL SECTION

NOTES TO FINANCIAL STATEMENTS

Thirty-Second Judicial District Court

December 31, 1998

1) REPORTING ENTITY

The Thirty-Second Judicial District Court Law-Clark Fund was established under the provisions of Title 13 of the Louisiana Revised Statutes of 1950, and provides for the collection of a surtax, 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 22 of the Louisiana Revised Statutes of 1950, and provides for the collection of a fee on the premiums for all commercial surety endorsements 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 endorsement 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 costs 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.

2) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Law-Clark Fund 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

COMBINED BALANCE SHEET
ALL FUND TYPES

Thirty-Sixth Judicial District Court

December 31, 1985

	Governmental Fund Type		Memorandum
	Special Revenue	General	Only
ASSETS	Less Grants	Costs	Total
Cash	2283,113	987,262	3270,375
Investments	280,804	68,578	349,382
Accounts receivable	2,473		2,473
Due from other governmental units:			
Terridome Parish Consolidated Government	14,563		14,563
Terridome Parish Sheriff	3,648		3,648
Total Assets	2584,597	1,055,840	3640,437
LIABILITIES			
Accounts payable & accrued expenses	88,175		88,175
FUND BALANCES			
Unreserved	985,256	126,838	1,112,094
Total liabilities and fund balances	1,073,431	126,838	1,200,269

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Paul R. Winkler, and Judges
of the Thirty-Second Judicial District
400 East Main St., Second Floor
Covington Annex
Houma, Louisiana 70063

Dear Judge Winkler:

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, 1990, 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-133, "Audits of State and Local Governments." Those standards and OMB circular A-133 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 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, 1990, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

April 30, 1991

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