

**ELEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND-DISTRICT B  
Parishes of DeSoto and Sabine, Louisiana**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
June 30, 1999 and 1998**

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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 OCT 20 1999

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Deborah D. Dees, MBA, CPA  
122 Jefferson Street  
Mansfield, Louisiana 71052  
318-872-3007

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Charles B. Adams  
District Judge

ELEVENTH JUDICIAL DISTRICT  
State of Louisiana  
Parishes of DeSoto and Sabine

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GENERAL PURPOSE FINANCIAL STATEMENTS

September 27, 1999

Office of Legislative Auditor  
Attention: Ms. Dorothy Milner  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Dear Ms. Milner:

In accordance with Louisiana Revised Statute 24:514, enclosed are the general purpose financial statements for the years ended June 30, 1999 and 1998, for the Eleventh Judicial Expense Fund-Division B. The report includes all funds under the control and authority of the Eleventh Judicial District Court Judicial Expense Fund-Division B. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Charles B. Adams", written over a horizontal line.

CHARLES B. ADAMS

jcr  
enclosures

ELEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND-DISTRICT b  
Parishes of DeSoto and Sabine, Louisiana

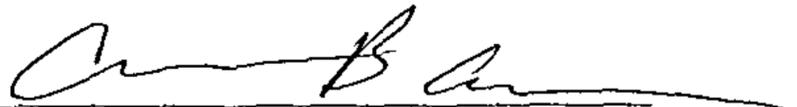
ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(1)(1)(c)(i).

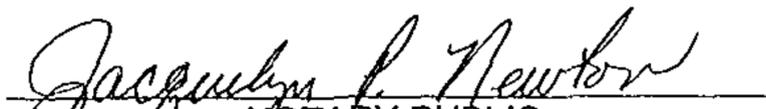
AFFIDAVIT

Personally came and appeared before the undersigned authority Charles B. Adams, District Judge, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Eleventh Judicial District Court Judicial Expense Fund-District B as of June 30, 1998 and 1999, and the results of operations for the years then ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Charles B. Adams, District Judge, who, duly sworn, deposes and says that the Eleventh Judicial District Court Judicial Expense Fund-District B received \$50,000 or less in revenues and other sources for the fiscal years ending June 30, 1999 and 1998, and accordingly, is not required to have an audit for the previously mentioned fiscal years end.

  
Charles B. Adams

Sworn to and subscribed before me, this 5<sup>th</sup> day of Oct., 1998.

  
NOTARY PUBLIC

Charles B. Adams, District Judge  
P. O. Box 1350  
Mansfield, LA 71052  
318-872-2291

**ELEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND-DISTRICT B  
Parishes of DeSoto and Sabine, Louisiana**

General Purpose Financial Statements  
For the Years Ended June 30, 1999 and 1998

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*Deborah D. Dees, MBA, CPA*



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CERTIFIED PUBLIC ACCOUNTANT

September 27, 1999

Charles B. Adams, District Judge  
Eleventh Judicial District Court  
Judicial Expense Fund-Division B  
Parishes of DeSoto and Sabine, Louisiana

I have compiled the annual sworn general purpose financial statements for the Eleventh Judicial District Court Judicial Expense Fund-Division B as of and for the years ended June 30, 1999 and 1998, as required by Louisiana Revised Statute 24:513, and in accordance with the statements on standards for accounting and review services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I did not audit or review the compiled general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

*Deborah D. Dees, CPA*

Deborah D. Dees  
Certified Public Accountant

**ELEVENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND - DIVISION B**  
 Parishes of DeSoto and Sabine, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 BALANCE SHEETS  
 FOR THE YEARS ENDED JUNE 30, 1999 and 1998

ASSETS	1999		1998	
	Governmental Fund Type General Fund	Account Group General Fixed Assets	Governmental Fund Type General Fund	Account Group General Fixed Assets
Cash	\$ 8,751	\$ -	\$ 10,638	\$ -
Office furnishings and equipment	-	6,809	-	3,175
<b>TOTAL ASSETS</b>	<u>\$ 8,751</u>	<u>\$ 6,809</u>	<u>\$ 10,638</u>	<u>\$ 3,175</u>
		Totals (Memorandum Only)		Totals (Memorandum Only)
		\$ 8,751		\$ 10,638
		6,809		3,175
		<u>15,560</u>		<u>13,813</u>

**LIABILITIES AND FUND EQUITY**

Total Liabilities - accounts payable	\$ -	\$ -	\$ -	\$ 0
Fund Equity:				
Investment in general fixed assets		6,809		3,175
Fund balance - unreserved undesignated	8,751		10,638	10,638
Total Fund Equity	<u>8,751</u>	<u>15,560</u>	<u>10,638</u>	<u>13,813</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$ 8,751</u>	<u>\$ 6,809</u>	<u>\$ 10,638</u>	<u>\$ 13,813</u>

**ELEVENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND - DIVISION B**  
 Parishes of DeSoto and Sabine, Louisiana  
**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
 Statements of Revenues, Expenditures, and Changes in Fund Balances  
 Budget(GAAP Basis) and Actual  
 FOR THE YEARS ENDED JUNE 30, 1999 AND 1998

	1999			1998		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Court costs on bond forfeitures	\$ 6,000	\$ 5,973	\$ (27)	\$ 3,000	\$ 2,856	\$ (144)
Probation fees	3,000	3,269	269	1,500	1,719	219
Use of money and property:						
Interest earnings	200	193	(7)	200	224	24
<b>TOTAL REVENUES</b>	<u>9,200</u>	<u>9,435</u>	<u>235</u>	<u>4,700</u>	<u>4,799</u>	<u>99</u>
<b>EXPENDITURES</b>						
General government:						
Operations	2,500	2,407	93	3,000	2,729	271
Travel and other charges	5,500	5,281	219	3,000	2,809	191
Capital outlays	4,000	3,634	366	3,200	3,175	25
<b>TOTAL EXPENDITURES</b>	<u>12,000</u>	<u>11,322</u>	<u>678</u>	<u>9,200</u>	<u>8,713</u>	<u>487</u>
EXCESS OF REVENUES OVER EXPENDITURES	(2,800)	(1,887)	913	(4,500)	(3,914)	586
FUND BALANCE, BEGINNING OF	6,859	6,859		10,773	10,773	
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 4,059</u>	<u>\$ 4,972</u>	<u>\$ 913</u>	<u>\$ 6,273</u>	<u>\$ 6,859</u>	<u>\$ 586</u>

**ELEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND-DISTRICT b  
Parishes of DeSoto and Sabine, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
As of and for the Years Ended June 30, 1999 and 1998**

The General Fund of the Eleventh Judicial District Court Judicial Expense Fund-District B was established by court order for the purpose of administering the court or offices of the judge of the court. Operations are funded by the division's pro rata share of the proceeds generated from bonds which have been forfeited in accordance with law. These funds may be used for any proper purpose connected with, incidental to or related to the function of the Court or administration of the offices of the individual judges, except salaries to judges.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION**

The accompanying financial statements of the Eleventh Judicial District Court Judicial Expense Fund-District A (Eleventh Judicial Expense Fund) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Statement No. 14, the Eleventh Judicial Expense Fund includes all funds, account groups, et cetera, that are within the oversight responsibility of the Eleventh Judicial Expense Fund. The Eleventh Judicial Expense Fund is considered a component unit of the DeSoto Parish Police Jury because the district court system is fiscally dependent on the police jury for office space and courtrooms, and thus the police jury has approval authority over the Expense Fund's capital budget.

Certain units of local government over which the Eleventh Judicial Expense Fund exercises no oversight responsibility, such as the parishes' police jury, parishes' school board, and municipalities within the parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Eleventh Judicial Expense Fund.

**FUND ACCOUNTING**

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

(continued)

**ELEVENTH JUDICIAL DISTRICT COURT  
JUDICIAL EXPENSE FUND-DISTRICT B  
Parishes of DeSoto and Sabine, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
As of and for the Years Ended June 30, 1999 and 1998**

**FUND ACCOUNTING:** (continued)

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

Governmental Funds account for all or most of the Eleventh Judicial Expense Fund's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. The general fund is used to account for all activities of the general government not accounted for in some other fund.

Fiduciary Fund. The Fines Agency Fund is used to account for the collection and distribution of grossly delinquent and difficult to collect fines and court costs imposed by the Sabine and DeSoto Parish Sheriffs' offices. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis for accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities for the current period. Bond forfeitures are recorded in the year they are collected by the remitting agency. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**BUDGET**

The budget of the Eleventh Judicial Expense Fund is adopted by the District Judge on an informal basis to control the level of expenditures during the year.

**GENERAL FIXED ASSETS**

Fixed assets are recorded as expenditures at the time they are purchased, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. The general fixed assets consist of office equipment and fixtures.

**ELEVENTH JUDICIAL DISTRICT COURT  
 JUDICIAL EXPENSE FUND-DISTRICT B  
 Parishes of DeSoto and Sabine, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS  
 As of and for the Years Ended June 30, 1999 and 1998**

**2. CASH**

At June 30, 1999 and 1998, the Eleventh Judicial Expense Fund has cash totaling \$8,751 and \$10,638, respectively, in demand deposits at a federally insured financial institution as required by the establishing court order.

**3. FIXED ASSETS**

The changes in general fixed assets which consists of furniture and equipment at June 30, are as follows:

	1997	Additions	1998	Additions	1999
Equipment	\$ -0-	\$ 3,175	\$ 3,175	\$ 1,191	\$ 4,366
Furniture	-0-	-0-	-0-	2,443	2,443
Totals	<u>\$ -0-</u>	<u>\$ 3,175</u>	<u>\$ 3,175</u>	<u>\$ 3,634</u>	<u>\$ 6,809</u>