

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND
WEST BATON ROUGE, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 DEC 26 2001

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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MEMBER
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INDEPENDENT AUDITOR'S REPORT

December 7, 2001

Honorable Judges
Eighteenth Judicial District Court
Plaquemine, Louisiana

I have audited the accompanying general purpose financial statements of the Eighteenth Judicial District Court as of June 30, 2001, and for the fiscal year then ended. These general purpose financial statements are the responsibility of the Eighteenth Judicial District Court's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Eighteenth Judicial District Court as of June 30, 2001, and the results of its operations for the fiscal years then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 7, 2001, on our consideration of Eighteenth Judicial Court's internal control over financial reporting and our tests of its compliance with laws and regulations. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Donald C. DeVille

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001

	GOVERNMENTAL FUND TYPES		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	GENERAL FIXED AGENCY	LONG TERM DEBT	
ASSETS					
Cash and Cash Equivalents	\$33,284	\$201,137	-0-	-0-	\$234,421
Investments-Time Deposits	143,684	622,536	-0-	-0-	766,220
Due From Other Governments	26,700	-0-	-0-	-0-	26,700
Due From Other Funds	7,629	92,316	-0-	-0-	99,945
Equipment	-0-	-0-	\$621,589	-0-	621,589
Amount To Be Provided To Retire Vacations Due	-0-	-0-	-0-	\$4,331	4,331
TOTAL ASSETS	211,297	915,989	621,589	4,331	1,753,206
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
Payables:					
Accounts	\$3,165	\$5,279	-0-	-0-	\$8,444
Employee Withholding	1,386	581	-0-	-0-	1,967
Due To Other Funds	92,316	7,629	-0-	-0-	99,945
Accrued Vacations	-0-	-0-	-0-	\$4,331	4,331
Escrow	-0-	204,355	-0-	-0-	204,355
Deferred Revenue	-0-	38,992	-0-	-0-	38,992
TOTAL LIABILITIES	96,867	256,836	-0-	4,331	358,034
FUND EQUITY:					
Investment in					
General Fixed Assets	-0-	-0-	\$621,589	-0-	\$621,589
Fund Balance					
Unreserved-Undesignated	114,430	659,153	-0-	-0-	773,583
TOTAL FUND EQUITY	114,430	659,153	621,589	-0-	1,395,172
TOTAL LIABILITIES AND FUND EQUITY	211,297	915,989	621,589	4,331	1,753,206

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPES
FOR FISCAL YEAR ENDED JUNE 30, 2001

	<u>GOVERNMENTAL</u>		<u>TOTALS</u>
	<u>FUND TYPES</u>		
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>(MEMORANDUM</u>
		<u>REVENUE</u>	<u>ONLY)</u>
<u>REVENUES:</u>			
Intergovernmental	\$350,963	\$28,787	\$379,750
Charges For Services	-0-	703,635	703,635
Interest	20	22,917	22,937
Miscellaneous	847	-0-	847
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	351,830	755,339	1,107,169
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	-0-	388,150	388,150
Salaries	222,865	163,805	386,670
Fringe Benefits	30,116	32,028	62,144
Travel	15,943	9,115	25,058
Dues & Subscriptions	-0-	100	100
Accounting	11,501	12,266	23,767
Bank Charges	1	-0-	1
Computer Consultants	13,510	2,565	16,075
Insurance	236	13,133	13,369
Miscellaneous	7,673	4,509	12,182
Postage	254	1,600	1,854
Supplies	9,579	7,127	16,706
Repairs	-0-	5,517	5,517
Rent	-0-	1,530	1,530
Telephone	-0-	4,918	4,918
Capital Outlay	8,137	30,554	38,691
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	319,815	676,917	996,732
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,015	78,422	110,437
FUND BALANCE, BEGINNING, JULY 1	82,415	580,731	663,146
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	114,430	659,153	773,583
	<hr/>	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
FOR FISCAL YEAR ENDED JUNE 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Intergovernmental	\$355,000	\$350,963	\$(4,037)
Interest	-0-	20	20
Reimbursements	4,000	-0-	(4,000)
Miscellaneous	-0-	847	847
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	359,000	351,830	(7,170)
<u>EXPENDITURES</u>			
DISTRICT COURT			
Salaries	229,000	222,865	6,135
Fringe Benefits	28,000	30,116	(2,116)
Advertising	25	-0-	25
Professional	4,000	-0-	4,000
Travel	10,000	15,943	(5,943)
Accounting	12,000	11,501	499
Bank Charges	100	1	99
Computer Consultants	14,000	13,510	490
Dues & Subscriptions	100	-0-	100
Insurance	200	236	(36)
Miscellaneous	11,500	7,673	3,827
Postage	1,000	254	746
Supplies	8,000	9,579	(1,579)
Rental-Equipment	10,000	-0-	10,000
Repairs	2,000	-0-	2,000
Telephone	10,000	-0-	10,000
Capital Outlay	6,000	8,137	(2,137)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	345,925	319,815	26,110
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,075	32,015	18,940
FUND BALANCE, BEGINNING, JULY 1	<hr/>	<hr/>	<hr/>
	82,415	82,415	-0-
FUND BALANCE, ENDING JUNE 30	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	95,490	114,430	18,940

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
FOR FISCAL YEAR ENDED JUNE 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Intergovernmental	\$28,787	\$28,787	\$-0-
Charges For Services	257,997	315,485	57,488
Interest	-0-	22,917	22,917
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	286,784	367,189	80,405
<u>EXPENDITURES</u>			
DISTRICT COURT			
Salaries	167,350	163,805	3,545
Fringe Benefits	36,698	32,028	4,670
Professional	3,300	-0-	3,300
Travel	8,334	9,115	(781)
Dues & Subscriptions	100	100	-0-
Accounting	9,420	12,266	(2,846)
Computer Consultants	3,455	2,565	890
Insurance	15,082	13,133	1,949
Miscellaneous	1,000	4,509	(3,509)
Postage	1,763	1,600	163
Supplies	14,142	7,127	7,015
Repairs	1,000	5,517	(4,517)
Rent	1,200	1,530	(330)
Telephone	4,495	4,918	(423)
Capital Outlay	23,445	30,554	(7,109)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	290,784	288,767	2,017
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,000)	78,422	82,422
FUND BALANCE, BEGINNING, JULY 1	<hr/>	<hr/>	<hr/>
	580,731	580,731	-0-
FUND BALANCE, ENDING JUNE 30	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	576,731	659,153	82,422

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

INTRODUCTION

The General Fund (Judicial Expense Fund) for the Eighteenth Judicial District Court was created by LSA-RS 13:991-996. In general, the creating statutes provide that the judges of the district may levy court costs for operations of the courts. The amount of the court cost to be levied in civil and criminal cases is determined by the majority of the judges in the district. The amount of cost levied cannot exceed the amount established by the creating statute. Court costs are normally collected by the clerk of court and the sheriff, remitted to the judges, and deposited to the judicial expense fund. Expenditures from the fund are determined by the majority of the judges. Expenditures normally include materials and supplies, law library and salaries of those individuals appointed by the judges. The judges may appoint law clerks, court reporters, secretaries, clerks, research clerks, administrative staff and other personnel as deemed necessary. The salaries of the judges cannot be paid from the judicial expense fund.

The Special Revenue Fund (Probation Fund) of the Eighteenth Judicial District was established in 1989 after the Louisiana Legislature decided in Code of Criminal Procedure Article 894 A(1) that the Department of Probation and Parole would no longer supervise probation in misdemeanor cases. Article 894 A (1) also authorized the Court to place the defendant on probation with a "probation office" designated by the Court upon such conditions as the Court may fix. The Probation Fund was established as the designated probation office. Article 895 1 (C) of the Code of Criminal Procedure provides for a monthly probation fee of \$20 to be paid to the agency providing supervision. The funds received by the Probation Fund are the \$20 per month supervision fee and as a condition fixed by the Court.

The Judicial District encompasses the parishes of Iberville, Pointe Coupee and West Baton Rouge, Louisiana. There are four judges who are independently elected by the people.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Court includes all funds, account groups, activities, et cetera, that are controlled by the District Judges as independently elected officials. As independently elected officials, the district judges are solely responsible for the operations of the district court, which include hiring and retention of employees, authority over budgeting, responsibility for deficits, and receipts and disbursement of funds. Other than certain operating expenditures of the office that are paid by the State of Louisiana and the parish police juries are required by Louisiana Law, the district court is financially independent. Accordingly, the district court is a separate governmental reporting entity.

C. FUND ACCOUNTING

The accounts of the District Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories as follows:

Governmental Funds

Governmental funds are used to account for all or most of the District Court's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

General Fund - the general operating fund of the Judicial District accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds - account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

ACCOUNT GROUPS:

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 available financial resources. The following two account groups are not "funds".

GENERAL FIXED ASSETS - The fixed assets (capital outlays) used in governmental fund type operations of the Council are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. These assets were valued at \$5,587.

GENERAL LONG-TERM OBLIGATIONS - Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group. The general long-term obligations group shows only the measurement of financial position and is not involved with measurement of results of operations.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets. Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Court fees, filing fees and probation fees are recorded when earned and available. Interest income on time deposits are recorded when the deposits have matured and the interest is available.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting. Expenditures are recognized when the goods or services are received.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

E. BUDGETS

Louisiana Local Government Budget Act, LSA-R.S. 39:1301-15 requires all governmental entities with proposed expenditures of \$250,000 or more to prepare a comprehensive budget presenting a complete financial plan for the ensuing year, but only insofar as judges judicial expense funds.

F. ENCUMBRANCES

The Judicial Expense Fund does not use the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits with maturities of 90 days or less. Under state law, the Judicial District may deposit funds in demand deposits, interest bearing demand deposits, savings, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVESTMENTS

Investments include time deposits with maturities over 90 days.

I. INVENTORIES

Inventories in the governmental funds are considered immaterial and the expenditures are recognized when the items are purchased.

J. PREPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

K. COMPENSATED ABSENCES

The Judicial Expense Fund allows two weeks vacation for its secretary. The Probation Department allows 2-3 weeks for its employees. As of June 30, 2001, the employees of the Court have accumulated \$4,331 of unused vacation computed in accordance with GASB codification Section C60. Sick leave may be accumulated; however, unused sick leave is not paid at the time of separation, and therefore no accrual has been made.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

K. COMPENSATED ABSENCES (Continued)

The cost of current leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the Special Revenue Funds when leave is taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

L. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, the District Court has cash and cash equivalents (book balances) totaling as follows:

Demand Deposits	\$234,421
Certificates of Deposit	766,220
	1,000,641
Total Cash	1,000,641

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 2001, the Court had \$1,016,824 in deposits (collected bank balances). These deposits are insured from risk by \$596,650 of federal deposit insurance and \$688,726 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

NOTE 3 - RECEIVABLES

A. A Summary of Receivables as of June 30, 2001, are as follows:

Intergovernmental	
Sheriff of West Baton Rouge Parish	\$10,001
Sheriff of Iberville Parish	12,069
Sheriff of Pointe Coupee Parish	515
Clerk of Court Pointe Coupee	1,715
Clerk of Court Iberville	2,400
	<hr/>
Total	26,700
	<hr/> <hr/>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

B. Due To/From Other Funds

The following is a summary of Due To/From Other Funds as of June 30, 2001:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General Fund (Judicial Expense)	Special Revenue (Probation Fund)	\$7,629
Special Revenue (Probation Fund)	General Fund (Judicial Expense)	92,316
		<hr/>
		99,945
		<hr/> <hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

NOTE 4 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>BALANCE</u> <u>7/1/00</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/01</u>
Equipment:				
Judicial Expense Fund	\$398,336	\$6,737	\$-0-	\$405,073
Probation Fund	180,184	30,554	-0-	210,738
Fins Funds	5,778	-0-	-0-	5,778
	<u>584,298</u>	<u>37,291</u>	<u>-0-</u>	<u>621,589</u>

NOTE 5 - CHANGES IN LONG TERM DEBT

A summary of changes in long term debt follows:

	<u>BALANCE</u> <u>7/1/00</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE</u> <u>6/30/01</u>
Vacation Payable	\$3,706	\$625	\$-0-	\$4,331

NOTE 6 - PENSION PLAN AND RETIREMENT COMMITMENTS

Substantially all of the full-time General Fund (Judicial Expense Fund) employees are members in the Louisiana State Employees Retirement System (LASERS). In addition to the employee contribution withheld at 7.5% of gross salary, the Judicial District contributes an additional 12.4% as of June 30, 2000, to the LASERS system. The Judicial Expense Fund's contributions to the System under Plan for the years ended June 30, 2001 and 2000, were \$18,467 and \$12,119 respectively, equal to the required contributions for each year. Under present statutes, the agency does not guarantee any of the benefits granted by the retirement system.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana State Employees' Retirement System, P O Box 44213, Baton Rouge, Louisiana 70804, or by calling (504) 922-0600.

NOTE 7 - POST-RETIREMENT BENEFITS

The District Court does not offer any post-retirement benefits nor does it have any retired employees.

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2001

NOTE 8 - LITIGATION AND CLAIMS

The District Court has represented to me there is no litigation pending against the Eighteenth Judicial District Court as of June 30, 2001, nor is the District Court aware of any unasserted claims.

NOTE 9 - EXPENDITURES OF THE JUDICIAL DISTRICT NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain salary or administrative expenditures for the district court paid out of the funds of the Iberville, Pointe Coupee and West Baton Rouge Parish Police Juries or directly by the state.

SUPPLEMENTAL INFORMATION

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2001

<u>ASSETS</u>	<u>PROBATION</u>	<u>FINNS</u>	<u>TOTAL</u>
Cash and Cash Equivalents	\$162,145	\$38,992	\$201,137
Investments-Time Deposits	622,536	-0-	622,536
Due From Other Funds	92,316	-0-	92,316
TOTAL ASSETS	<u>876,997</u>	<u>38,992</u>	<u>915,989</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>LIABILITIES:</u>			
Payables:			
Accounts	\$5,279	\$-0-	\$5,279
Employee Withholding	581	-0-	581
Due To Other Funds	7,629	-0-	7,629
Escrow	204,355	-0-	204,355
Deferred Revenue	-0-	38,992	38,992
TOTAL LIABILITIES	<u>217,844</u>	<u>38,992</u>	<u>256,836</u>
<u>FUND EQUITY:</u>			
Fund Balance			
Unreserved-Undesignated	659,153	-0-	659,153
TOTAL FUND EQUITY	<u>659,153</u>	<u>-0-</u>	<u>659,153</u>
<u>TOTAL LIABILITIES AND</u> <u>FUND EQUITY</u>	<u>876,997</u>	<u>38,992</u>	<u>915,989</u>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2001

	<u>PROBATION</u>	<u>FINNS</u>	<u>TOTAL</u>
<u>REVENUES:</u>			
Intergovernmental	-0-	\$28,787	\$28,787
Charges For Services	\$703,635	-0-	703,635
Interest	22,917	-0-	22,917
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	726,552	28,787	755,339
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
DISTRICT COURT			
Fines To Other Governments	388,150	-0-	388,150
Salaries	141,605	22,200	163,805
Fringe Benefits	30,330	1,698	32,028
Travel	8,781	334	9,115
Dues & Subscriptions		100	100
Accounting	10,466	1,800	12,266
Computer Consultants	2,110	455	2,565
Insurance	13,133	-0-	13,133
Miscellaneous	4,509	-0-	4,509
Postage	1,537	63	1,600
Supplies	6,985	142	7,127
Repairs	5,517	-0-	5,517
Rent	330	1,200	1,530
Telephone	4,123	795	4,918
Capital Outlay	30,554	-0-	30,554
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	648,130	28,787	676,917
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	78,422	-0-	78,422
FUND BALANCE, BEGINNING, JULY 1	576,731	-0-	576,731
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	655,153	-0-	655,153
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
PROBATION FUND
FOR FISCAL YEAR ENDED JUNE 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES:			
Charges For Services, Net	\$257,997	\$315,485	\$57,488
Interest	-0-	22,917	22,917
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	257,997	338,402	80,405
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
DISTRICT COURT			
Salaries	145,150	141,605	3,545
Fringe Benefits	35,000	30,330	4,670
Professional	3,300	-0-	3,300
Travel	8,000	8,781	(781)
Accounting	7,620	10,466	(2,846)
Computer Consultants	3,000	2,110	890
Insurance	15,082	13,133	1,949
Miscellaneous	1,000	4,509	(3,509)
Postage	1,700	1,537	163
Supplies	14,000	6,985	7,015
Repairs	1,000	5,517	(4,517)
Rent	-0-	330	(330)
Telephone	3,700	4,123	(423)
Capital Outlay	23,445	30,554	(7,109)
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	261,997	259,980	2,017
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,000)	78,422	82,422
FUND BALANCE, BEGINNING, JULY 1	580,731	580,731	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, ENDING JUNE 30	<u>576,731</u>	<u>659,153</u>	<u>82,422</u>

EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
FINN FUND
FOR FISCAL YEAR ENDED JUNE 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
Intergovernmental	\$28,787	\$28,787	\$-0-
TOTAL REVENUES	28,787	28,787	-0-
<u>EXPENDITURES</u>			
DISTRICT COURT			
Salaries	22,200	22,200	-0-
Fringe Benefits	1,698	1,698	-0-
Travel	334	334	-0-
Dues & Subscriptions	100	100	-0-
Accounting	1,800	1,800	-0-
Computer Consultants	455	455	-0-
Postage	63	63	-0-
Supplies	142	142	-0-
Rent	1,200	1,200	-0-
Telephone	795	795	-0-
TOTAL EXPENDITURES	28,787	28,787	-0-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, BEGINNING, JULY 1	-0-	-0-	-0-
FUND BALANCE, ENDING JUNE 30	-0-	-0-	-0-

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
7829 BLUEBONNET BLVD.
BATON ROUGE, LOUISIANA 70810

MEMBER
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Decembr 7, 2001

Honorable Judges
Eighteenth Judicial District Court
Plaquemine, Louisiana

I have audited the financial statements of the Eighteenth Judicial District Court as of and for the year ended June 30, 2001, and have issued my report thereon dated December 7, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Eighteenth Judicial District Court's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instance of non-compliance that are required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered name's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. This report is intended solely for the information and use of management, others within the organization, and state Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.



EIGHTEENTH JUDICIAL DISTRICT COURT
PARISHES OF IBERVILLE, POINTE COUPEE AND WEST BATON ROUGE, LOUISIANA
PRIOR YEARS FINDINGS
FOR FISCAL YEARS ENDED JUNE 30, 2001

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES,NO,PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
1.	6-30-00	The 18th Judicial District Court Had \$78,482 in Unsecured Cash.	Yes	All Excess Cash Is Insured and Pledged.