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THIRTY-FIRST JUDICIAL DISTRICT COURT
Jennings, Louisiana

JUDICIAL EXPENSE FUND
and
INDIGENT TRANSCRIPT FUND
December 31, 2006

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 8-15-07

THIRTY-FIRST JUDICIAL DISTRICT COURT
Jennings, Louisiana
Annual Financial Statements
As of and for the Year Ended December 31, 2006

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Mike B. Gillespie, CPA

(A Professional Accounting Corporation)

414 East Nezpique Street
PO Box 1347, Jennings, LA 70546
Phone (337) 824-7773

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Honorable Anne L. Simon, District Judge Pro Tempore
Thirty-First Judicial District Court
Jennings, Louisiana

I have compiled the accompanying financial statements of the Judicial Expense and Indigent Transcript Funds of the Thirty-First Judicial District Court (District Court), a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2006, as listed in the table of contents, which is presented only for supplementary analysis purposes, in accordance with 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 of the District Court. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them. However, I did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

The District Court did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, for the year ended December 31, 2006. The effects of this departure from generally accepted accounting principles has not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the District Court's financial position, result of operations, and the changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Mike B. Gillespie, CPA, APAC

Jennings, Louisiana
July 31, 2007

**THIRTY-FIRST JUDICIAL DISTRICT COURT
Jennings, Louisiana
JUDICIAL EXPENSE AND INDIGENT TRANSCRIPT FUNDS**

All Fund Types and Account Groups
Combined Balance Sheet
As of December 31, 2006

| | Governmental Fund Type | Account Group | Total (Memorandum Only) |
|--|---------------------------|-------------------------|-------------------------------|
| | General Funds | General Fixed Assets | |
| ASSETS | | | |
| Cash and cash equivalents | \$ 321,873 | \$ - | \$ 321,873 |
| Receivables: | | | |
| Due from other governments-fees & fines | 21,887 | - | 21,887 |
| Fixed assets | - | 235,339 | 235,339 |
| TOTAL ASSETS | \$ 343,760 | \$ 235,339 | \$ 579,099 |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | |
| Liabilities: | | | |
| Accounts payable | \$ 5,912 | \$ - | \$ 5,912 |
| Payroll taxes payable | 2,028 | - | 2,028 |
| Total Liabilities | 7,940 | - | 7,940 |
| Equity and Other Credits | | | |
| Investment in general fixed assets | - | 235,339 | 235,339 |
| Fund Balance: | | | |
| Unreserved-undesignated | 335,820 | - | 335,820 |
| Total Equity and Other Credits | 335,820 | 235,339 | 571,159 |
| TOTAL LIABILITIES, EQUITY AND OTHER CREDITS | \$ 343,760 | \$ 235,339 | \$ 579,099 |

See accountant's report.

THIRTY-FIRST JUDICIAL DISTRICT COURT
Jennings, Louisiana
JUDICIAL EXPENSE AND INDIGENT TRANSCRIPT FUNDS

All Fund Types and Account Groups
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balance
 For the Year Ended December 31, 2006

| | <u>General Funds</u> |
|---|--------------------------|
| Revenues | |
| Fees and Fines | \$ 138,852 |
| Intergovernmental | 82,220 |
| Total Revenues | <u>221,072</u> |
| Expenditures | |
| Current: | |
| Personal Services | |
| Salaries and Wages | 18,652 |
| Payroll Taxes | 6,249 |
| Retirement Contributions | 2,346 |
| Operating Services | |
| Telephone | 6,091 |
| Repairs and Maintenance | 2,763 |
| Professional Services | 39,885 |
| Materials and Supplies | |
| Office Supplies | 12,891 |
| Library and Subscription | 17,592 |
| Travel and Other Charges | |
| Travel and Seminars | 4,835 |
| Jury Meals | 592 |
| Miscellaneous | 809 |
| Capital Outlay | 27,536 |
| Total Expenditures | <u>140,241</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>80,831</u> |
| Fund Balance at Beginning of Year, as Previously Reported | 266,486 |
| Prior Period Adjustment | (11,497) |
| Fund Balance at End of Beginning of Year, as Restated | <u>254,989</u> |
| Fund Balance at End of Year | <u>\$ 335,820</u> |

See accountant's report.

OTHER REPORTS

**THIRTY-FIRST JUDICIAL DISTRICT COURT
Jennings, Louisiana**

**SCHEDULE OF CURRENT YEAR FINDINGS & RESPONSES
For The Year Ended December 31, 2006**

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO
FINANCIAL STATEMENTS**

Current Year Findings:

Item: 2006-1

Finding: Financial statements were filed after June 30, 2006 in noncompliance with LRS 24:513-514. The reports were filed late due to the removal of the former Judge and/or his inability to engage an accounting firm in a timely manner before his removal from the bench. The newly appointed Judge Pro Tempore engaged an accounting firm as soon as she was made aware of the requirements.

Recommendation: Not applicable.

Management Response: Not applicable.

Prior Year Findings:

No findings reported.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO
FEDERAL AWARDS**

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

**THIRTY-FIRST JUDICIAL DISTRICT COURT
Jennings, Louisiana**

**MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR CURRENT YEAR FINDINGS
For The Year Ended December 31, 2006**

**SECTION I – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO
FINANCIAL STATEMENTS**

Item: 2006-1

Finding: Financial statements were filed after June 30, 2006 in noncompliance with LRS 24:513-514.

Recommendation: Not applicable.

Corrective Action Planned: Not applicable.

Contact Person: Not applicable.

**SECTION II – INTERNAL CONTROL AND COMPLIANCE MATERIAL TO
FEDERAL AWARDS**

No findings reported.

SECTION III – MANAGEMENT LETTER

No findings reported.

* * * * *

THIS SCHEDULE HAS BEEN PREPARED BY MANAGEMENT