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PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Annual Financial Statements
As of and for the Year ended June 30, 2006

THE HONORABLE MARILYN LAMBERT, JUDGE

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 1/10/07

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

As of and for the Year Ended June 30, 2006

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INDEPENDENT AUDITORS' REPORT

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
828 South Irma Blvd., Bldg. 2
Gonzales, Louisiana 70737

We have audited the accompanying financial statements of the governmental activities of the Parish Court for the Parish of Ascension, Judicial Expense Fund (a component unit of the Ascension Parish Council), as of and for the year ended June 30, 2006, as listed in the table of contents. These financial statements are the responsibility of the management of the Parish Court for the Parish of Ascension, Judicial Expense Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Parish Court for the Parish of Ascension, Judicial Expense Fund, as of June 30, 2006, and the results of its operations for the year then ended in conformity with generally accepted accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on Page 3 through 7 and Pages 30 through 32 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedules, as listed in the table of content, are presented for purposes of additional analysis and are not a required part of the financial statements of the Parish Court for the Parish of Ascension Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2006 on our consideration of the Parish Court for the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Ferriday, Louisiana
November 3, 2006

Switzer, Hopkins & Mange

REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

MANAGEMENTS' DISCUSSION & ANALYSIS
JUNE 30, 2006

Managements' discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Judicial Expense Fund based on currently known facts, decisions and/or conditions.

Financial Statement Presentation

The annual financial report consists of four parts – (1) managements' discussion and analysis, (2) general-purpose financial statements including note disclosures, (3) required supplemental information and (4) supplemental information. There are two types of statements presented in the financial statement section.

The government-wide financial statements present financial information for all activities of the Ascension Parish Court, Judicial Expense Fund from an economic resource measurement focus using the accrual basis of accounting. They are designed to present governmental activities separately from business-type activities.

Fund financial statements, however, present financial information for governmental activities using a current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes current assets and liabilities and present increases and decreases in net current assets.

Other differences between these two presentations are presented in Note 1. There is also reconciliation between the government-wide financial statements and the fund financial statements for governmental activities presented in the fund financial statements.

Financial Analysis

The Ascension Parish Court, Judicial Expense Fund's combined net assets as of June 30, 2006 and 2005 were:

	<u>2006</u>	<u>2005</u>
Invested in capital assets, net of related debt	19,074	26,102
Unrestricted	<u>119,705</u>	<u>110,998</u>
Total Net Assets	<u>\$ 138,779</u>	<u>\$ 137,100</u>

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

MANAGEMENTS' DISCUSSION & ANALYSIS
JUNE 30, 2006

The following is a summary of other pertinent financial data:

	June 30,	
	<u>2006</u>	<u>2005</u>
Cash and cash equivalents	\$ 102,237	\$ 98,923
Revenues from fines and court costs	224,859	185,543
Interest earned	697	641
Expenditures	223,877	224,864
Excess of expenditures over revenues	1,679	(38,680)

Budgetary Highlights

Revenues for the year exceeded anticipated revenues by \$48,693 in the General Fund and exceeded by \$13,163 in the Special Revenue Fund. However, actual expenditures were \$9,748 less than budgeted in the General Fund and \$12,997 more than budgeted in the Special Revenue Fund.

Capital Asset and Debt Administration

The Ascension Parish Court, Judicial Expense Fund has no long-term debt.

A summary of capital assets at June 30, 2006 and 2005 is as follows:

	<u>2006</u>	<u>2005</u>
Furniture and fixtures	\$ 106,438	\$ 104,689
Equipment	60,562	60,562
Accumulated depreciation	<u>(147,926)</u>	<u>(139,149)</u>
Net Capital Assets	<u>\$ 19,074</u>	<u>\$ 26,102</u>

Request for Additional Information

A copy of this report or additional information can be obtained by writing or contacting Lesley LeBlanc at the Parish Court for the Parish of Ascension, Judicial Expense Fund, 828 South Irma Blvd., Bldg. 2, Gonzales, Louisiana 70737.

GOVERNMENT – WIDE FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

STATEMENT OF NET ASSETS
JUNE 30, 2006

	<u>Statement A</u>
<u>ASSETS</u>	
Current Assets	
Cash and cash equivalents	\$ 102,237
Fines and forfeitures receivable	16,845
Prepaid expenses	<u>2,300</u>
Total Current Assets	121,382
Non-current Assets	
Capital assets, net of accumulated depreciation	<u>19,074</u>
Total Assets	<u><u>140,456</u></u>
<u>LIABILITIES</u>	
Current Liabilities	
Accounts payable	731
Payroll taxes payable	<u>946</u>
Total Current Liabilities	<u>1,677</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	19,074
Unrestricted	<u>119,705</u>
Total Net Assets	<u>138,779</u>
Total Liabilities and Net Assets	<u>\$ 140,456</u>

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

STATEMENT OF ACTIVITIES
 JUNE 30, 2006

Statement B

	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
	Expenses	Net Revenues (Expenses)				
Governmental Activities						
Office Administrator	\$ 190,804	\$ -	\$ -	\$ (8,910)	\$ -	\$ 363,788
Litter Program	<u>33,073</u>	<u>42,965</u>		<u>9,892</u>	<u>-</u>	<u>85,930</u>
Total Primary Government	\$ 223,877	\$ -	\$ -	<u>982</u>	<u>-</u>	<u>982</u>

General Revenues

Interest earnings	<u>697</u>	<u>-</u>	<u>697</u>
Change in Net Assets	1,679	-	1,679
Net Assets, beginning	<u>137,100</u>	<u>-</u>	<u>137,100</u>
Net Assets, ending	<u>\$ 138,779</u>	<u>\$ -</u>	<u>\$ 138,779</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

BALANCE SHEET
 GOVERNMENTAL FUNDS
 JUNE 30, 2006

	Statement C		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 78,145	\$ 24,092	\$ 102,237
Fines and forfeitures receivable	16,845	-	16,845
Prepaid expenses	450	1,850	2,300
Due from General Fund	-	1,350	1,350
 TOTAL ASSETS	 95,440	 27,292	 122,732
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	731	-	731
Payroll taxes payable	946	-	946
Due to special revenue fund	1,350	-	1,350
 Total Liabilities	 3,027	 -	 3,027
Fund Balances:			
Unrestricted	92,413	27,292	119,705
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 95,440	 \$ 27,292	 \$ 122,732

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 JUNE 30, 2006

	Statement D		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
Fund Balances - Governmental Funds (Statement C)	\$ 92,413	\$ 27,292	\$ 119,705
<p>Amounts reported for governmental activities in the Statement of Net Assets are different because:</p> <p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds balance sheet. This is the capital assets, net of accumulated depreciation, reported on the Statement of Net Assets</p>			
	17,450	1,624	19,074
Net Assets - Governmental Activities (Statement A)	\$ 109,863	\$ 28,916	\$ 138,779

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2006

	Statement E		
	General Fund	Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>			
Fines and forfeitures	\$ 181,894	\$ 42,965	\$ 224,859
Interest earned	399	298	697
Total Revenues	182,293	43,263	225,556
<u>EXPENDITURES</u>			
Ad hoc judge expenses	2,608	-	2,608
Salaries	117,464	-	117,464
Contract labor	-	12,370	12,370
Automobile	3,724	-	3,724
Conference, seminars & meetings	2,030	8,913	10,943
Capital outlay	-	1,749	1,749
Office expense	6,845	784	7,629
Other	8,095	1,538	9,633
Professional services	4,145	3,885	8,030
Professional services – Court	1,320	-	1,320
Retirement expense	9,112	-	9,112
Insurance	6,303	5,371	11,674
Taxes	7,969	87	8,056
Utilities and telephone	12,537	-	12,537
Total Expenditures	182,152	34,697	216,849
EXCESS OF REVENUES OVER EXPENDITURES	141	8,566	8,707
FUND BALANCE AT BEGINNING OF YEAR	92,272	18,726	110,998
FUND BALANCE AT END OF YEAR	\$ 92,413	\$ 27,292	\$ 119,705

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
 STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2006

	Statement F		
	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total Governmental Funds</u>
Change in Fund Balances – Total Governmental Funds (Statement E)	\$ 141	\$ 8,566	8,707
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Governmental funds report capital outlays as expenditures. However, in the Statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.</p>			
	<u>(8,652)</u>	<u>1,624</u>	<u>(7,028)</u>
Change in Net Assets – Governmental Activities (Statement B)	<u>\$ (8,511)</u>	<u>\$ 10,190</u>	<u>\$ 1,679</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As and for the Year Ended June 30, 2006

INTRODUCTION

The Parish Court for the Parish of Ascension was established January 3, 1977 under the provision of Section 2563 of Title 13 of the Louisiana Revised Statutes. The boundary of the court is the entire Parish of Ascension, (population approximately 90,501) including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operations of the court from costs, not to exceed \$15 imposed on all pleas before the court. The Clerk of Court of Ascension Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the Parish Court, for purposes related to the proper administration of the court. LA R.S. 13/2563.5 (B) permits the fund to supplement the Judge's salary with an amount necessary to bring the Judge's salary, which is paid by the municipalities of the parish, in line with the District Court Judge of the judicial district in which the parish court is located. The Judge is elected by the qualified electors of the Parish of Ascension. In addition to the Judge, there were five employees as of June 30, 2006. For the fiscal year ended June 30, 2006, approximately 16,000 cases were filed before the court.

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Parish Court of Ascension have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The court judge is an independently elected official. However, the parish court is fiscally dependent on the Parish of Ascension Council for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the parish court is fiscally dependent on the parish, the parish court was determined to be a component unit of the Parish of Ascension Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the parish court and do not present information on the Parish of Ascension, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As and for the Year Ended June 30, 2006

C. FUND ACCOUNTING

The court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Parish Court of Ascension. The following are the court's governmental funds:

General Fund - the primary operating fund of the court and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to court policy.

Special Revenues Fund - has been established to account for the Probation Litter Program Fund. This fund was established by the Judge to defray the cost of supervision of court mandated litter abatement as part of an offender's probation. The office of the Judge has taken on the responsibility of administering the program. Therefore, it is being reported as a Special Revenue Fund in connection with the Judicial Expense Fund.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, 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. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of court operations.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As and for the Year Ended June 30, 2006

The amounts reflected in the General Fund and Other Funds, of Statements C and E, use the modified accrual basis of accounting. Under the modified accrual basis of 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 pay liabilities of the current period. The court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – Major revenues include fines from the Ascension Parish Sheriff and the Cities of Gonzales, Donaldsonville and Sorrento.

Expenditures – The court generally reports expenditures when a liability occurs.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the court as a whole. These statements include all the financial activities of the court. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from court users as a fee for services; program revenues reduce the cost of the function to be financed from the court's general revenues.

E. BUDGETS

Budgetary Practices – Prior to the beginning of the fiscal year, the Judge for the Ascension Parish Court, Judicial Expense Fund, prepares and adopts a budget for the ensuing fiscal year. The budget is maintained in the offices of the Judicial Expense Fund and is available for public inspection during normal in office hours. Any amendments to the budget deemed appropriated by the Judge are approved and maintained in the same manner as the original budget.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As and for the Year Ended June 30, 2006

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The court maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Office furniture	5 - 10 years
Equipment	4 - 10 years
Leasehold improvements	5 - 10 years

H. COMPENSATED ABSENCES

The employees of the Ascension Parish Court, Judicial Expense Fund are not allowed to accumulate vacation or sick leave.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As and for the Year Ended June 30, 2006

2. CASH AND CASH EQUIVALENTS

At June 30, 2006, the Parish Court of Ascension has cash and cash equivalents (book balances) totaling \$102,237 as follows:

Interest-bearing demand deposits	<u>\$ 102,237</u>
----------------------------------	-------------------

These deposits are stated at cost, which approximates market. Under state law, these deposits 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, 2006, the court has \$107,843 in deposits (collected bank balances). These deposits are secured from risk by \$107,843.

3. RECEIVABLES

The receivables of \$16,845 at June 30, 2006, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Charges for Services	<u>\$ 16,845</u>

Receivables are recorded net of any allowance for uncollectible amounts. Revenues become susceptible to accrual when they become both measurable and available.

4. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2006 is as follows:

PARISH COURT FOR THE PARISH OF ASCENSION
 JUDICIAL EXPENSE FUND
 STATE OF LOUISIANA

Notes to the Financial Statements
 As and for the Year Ended June 30, 2006

<u>Governmental Activities</u>	Balance July 1, <u>2005</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2006</u>
Furniture and fixtures	\$ 104,689	\$ 1,749	\$ -	\$ 106,438
Equipment	<u>60,562</u>	<u>-</u>	<u>-</u>	<u>60,562</u>
Total capital assets being depreciated	<u>165,251</u>	<u>1,749</u>	<u>-</u>	<u>167,000</u>
Less accumulated depreciation for:				
Furniture and fixtures	95,659	2,127	-	97,786
Equipment	<u>43,490</u>	<u>6,650</u>	<u>-</u>	<u>50,140</u>
Total accumulated depreciation	<u>139,149</u>	<u>8,777</u>	<u>-</u>	<u>147,926</u>
Capital assets, net	<u>\$ 26,102</u>	<u>\$ (7,028)</u>	<u>\$ -</u>	<u>\$ 19,074</u>

5. ACCOUNTS AND OTHER PAYABLES

The accounts payable of \$731 at June 30, 2006, represents normal operating payables.

6. PENSION PLAN

Substantially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62 unless he has at least 30 years of creditable service.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
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Notes to the Financial Statements
As and for the Year Ended June 30, 2006

In any case, monthly retirement benefits paid under Plan B cannot exceed 100 percent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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 Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Under Plan B, members are required by state statute to contribute 2.0 percent of their annual covered salary in excess of \$300 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 5.75 percent of annual covered payroll.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 2006, 2005 and 2004 were \$5,466, \$4,315 and \$3,323 respectively, which were equal to the required contributions for each year.

The Judge is a member of the Louisiana Employees Retirement System. Contributions to the system are made by the Judge and the Judicial Expense Fund as a percentage of salary. The Judicial Expense Fund contributed \$ 3,648 to the system during the year.

7. LEASES

There were no lease agreements entered into as of June 30, 2006. All office and court room facilities are provided by the governing authority of the parish, as required by legislative statute.

8. RELATED PARTY TRANSACTIONS

There were no related party transactions that would require disclosure as of June 30, 2006.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

Notes to the Financial Statements
As and for the Year Ended June 30, 2006

9. RISK MANAGEMENT

The Parish Court for the Parish of Ascension is subject to various risks of loss due primarily to the possible injury of its employees or injury to others by its employees while performing duties of the Court. The Parish Court has purchased commercial insurance, which it believes is sufficient to cover this risk of loss.

10. SUBSEQUENT EVENTS

There were no subsequent events that would have a significant impact on the accompanying financial statements.

REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND

BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2006

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Fines and forfeitures	\$ 133,000	\$ 133,000	\$ 181,894	\$ 48,894
Interest earnings	<u>600</u>	<u>600</u>	<u>399</u>	<u>(201)</u>
 Total Revenues	 <u>133,600</u>	 <u>133,600</u>	 <u>182,293</u>	 <u>48,693</u>
 <u>EXPENDITURES</u>				
Salaries	110,000	110,000	117,464	(7,464)
Contract labor	5,000	5,000	-	5,000
Conferences, seminars and meetings	10,000	10,000	2,030	7,970
Equipment purchases	-	-	-	-
Office remodeling	-	-	-	-
Telephone & utilities	10,000	10,000	12,537	(2,537)
Other	12,000	12,000	8,095	3,905
Legal & professional	6,500	6,500	5,465	1,035
Office supplies & equip.	8,000	8,000	6,845	1,155
Taxes	7,000	7,000	7,969	(969)
Ad Hoc Judge Expense	3,000	3,000	2,608	392
Auto expense	4,000	4,000	3,724	276
Retirement expense	8,000	8,000	9,112	(1,112)
Insurance	<u>8,400</u>	<u>8,400</u>	<u>6,303</u>	<u>2,097</u>
 Total Expenditures	 <u>191,900</u>	 <u>191,900</u>	 <u>182,152</u>	 <u>9,748</u>
 Excess (Deficit) of Revenues over expenditures	 (58,300)	 (58,300)	 141	 58,441
 Fund Balance, beginning	 <u>92,272</u>	 <u>92,272</u>	 <u>92,272</u>	 <u>-</u>
 Fund Balance, ending	 <u>\$ 33,972</u>	 <u>\$ 33,972</u>	 <u>\$ 92,413</u>	 <u>\$ 58,441</u>

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND

BUDGETARY COMPARISON SCHEDULE – SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2006

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
<u>REVENUES</u>				
Fines and forfeitures	\$ 30,000	\$ 30,000	\$ 42,965	12,965
Interest earnings	<u>100</u>	<u>100</u>	<u>298</u>	<u>198</u>
 Total Revenues	 <u>30,100</u>	 <u>30,100</u>	 <u>43,263</u>	 <u>13,163</u>
 <u>EXPENDITURES</u>				
Contract labor	10,000	10,000	12,370	(2,370)
Conferences, seminars and meetings	8,000	8,000	8,913	(913)
Capital outlay	-	-	1,749	(1,749)
Legal & professional	2,500	2,500	3,885	(1,385)
Other	-	-	1,538	(1,538)
Office	1,200	1,200	784	416
Insurance	-	-	5,371	(5,371)
Office expense	<u>-</u>	<u>-</u>	<u>87</u>	<u>(87)</u>
 Total Expenditures	 <u>21,700</u>	 <u>21,700</u>	 <u>34,697</u>	 <u>(12,997)</u>
 Excess of Revenues over expenditures	 8,400	 8,400	 8,566	 166
 Fund Balance, beginning	 <u>7,338</u>	 <u>7,338</u>	 <u>7,338</u>	 <u>-</u>
 Fund Balance, ending	 <u>\$ 15,738</u>	 <u>\$ 15,738</u>	 <u>\$ 15,904</u>	 <u>\$ 166</u>

The accompanying notes are an integral part of this statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND

NOTES TO THE SCHEDULES
JUNE 30, 2006

NOTE 1 – SPECIAL REVENUE FUND

The actual expenditures exceeded the budgeted expenditures for the year by \$12,997. The actual revenues exceeded the budgeted revenues for the year by \$13,163.

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL SCHEDULES AND INFORMATION

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

SCHEDULE OF COMPENSATION PAID TO GOVERNING MEMBERS
JUNE 30, 2006

JUDGE MARILYN LAMBERT

Salary	\$ 19,096
Retirement	3,648
Auto	3,065
Travel and conferences	<u>1,464</u>
Total	<u>\$ 27,273</u>

Salary amounts required to be paid to the Judge by the following governmental units are not included in the above amounts.

State of Louisiana
Ascension Parish Sheriff
City of Gonzales
City of Donaldsonville
City of Sorrento

SWITZER, HOPKINS & MANGE

Certified Public Accountants

POST OFFICE BOX 478
FERRIDAY, LOUISIANA 71334

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OFFICES IN NATCHEZ, MISSISSIPPI

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

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
828 South Irma Blvd., Bldg. 2
Gonzales, Louisiana 70737

We have audited the accompanying financial statements of the Parish Court for the Parish of Ascension, Judicial Expense Fund as of and for the year ended June 30, 2006, which collectively comprise the parish court's basic financial statements and have issued our report thereon dated November 3, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parish Court for the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish Court for the Parish of Ascension, Judicial Expense Fund's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instance of noncompliance that is required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management and the Legislative Auditor the state of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Ferriday, Louisiana
November 3, 2006

Switzer, Hopkins & Mang

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2006

A. SUMMARY OF AUDIT RESULTS

Financial Statements:

- | | |
|--|-------------|
| 1. Type of auditors' report issued on the primary government financial statements: | Unqualified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Reportable condition(s) identified that are not considered to be material weaknesses? | No |
| 3. Noncompliance relating to the primary government financial statements? | Yes |

B. FINDINGS – FINANCIAL STATEMENT AUDIT

None

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

SCHEDULE OF CORRECTIVE ACTION TAKEN
ON PRIOR YEAR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2006

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL
STATEMENTS

Ref# Description of Findings:

There were no findings in the previous year which were in need of corrective action.