

**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND**

**Colfax, Louisiana**

**REPORT ON FINANCIAL STATEMENTS**

**As of and For the Year Ended December 31, 2000**

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**ROZIER, HARRINGTON & McKAY**  
**CERTIFIED PUBLIC ACCOUNTANTS**

1407 PETERMAN DRIVE  
ALEXANDRIA, LOUISIANA 71301

JOHN S. ROZIER, IV, C.P.A.  
M. DALE HARRINGTON, C.P.A.  
MARK S. MCKAY, C.P.A.  
LEE W. WILLIS, C.P.A.  
LAWRENCE E. MAYEAUX, C.P.A.  
STEVEN E. KIMBALL, C.P.A.

**MAILING ADDRESS**  
POST OFFICE BOX 12178  
ALEXANDRIA, LOUISIANA 71315-2178  
TELEPHONE (318) 442-1608  
TELECOPIER (318) 487-2027

May 31, 2001

INDEPENDENT AUDITORS' REPORT

Honorable Allen Krake, Louisiana State District Judge  
Thirty-Fifth Judicial District Court  
200 Main Street, Suite 202  
Colfax, Louisiana 71417

We have audited the accompanying financial statements of the Thirty-Fifth Judicial District Expense Fund as of and for the year ended December 31, 2000. These financial statements are the responsibility of management of the Thirty-Fifth Judicial District. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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. 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.

As discussed in Note 1, the financial statements present only the financial transactions of the Expense Fund, administered by the Thirty-Fifth Judicial District Court, a Component Unit of the Grant Parish Police Jury.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Thirty-Fifth Judicial District Expense Fund as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

-Members-

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In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2001, on our consideration of the Thirty-Fifth Judicial District Expense Fund's internal control over financial reporting and our tests of its compliance with certain provisions of 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.



ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

# Thirty-Fifth Judicial District Expense Fund

## Balance Sheet

December 31, 2000

### Assets:

Cash	\$	31,979
Accounts Receivable		11,114
Accrued Interest Receivable		433

**Total Assets** \$ 43,526

### Liabilities and Fund Balance:

#### Liabilities:

Accounts Payable	\$	1,417
Accrued Expenses		272

Total Liabilities 1,689

#### Fund Balance:

Unreserved		<u>41,837</u>
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Total Fund Balance 41,837

**Total Liabilities & Fund Balance** \$ 43,526

*The accompanying notes are an integral part of these statements.*

**Thirty-Fifth Judicial District Expense Fund**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For the Year Ended December 31, 2000**

**Revenues:**

Fees and Fines	\$	77,008
State Funds		7,318
Other		1,100
		85,426
Total Revenues		85,426

**Expenditures:**

Telephone		6,659
Library		5,179
Contract Labor		9,589
Supplies		3,979
Supplemental Salaries		15,149
Seminars, Meetings & Continuing Education		21,896
Repairs & Maintenance		1,353
Professional Fees		3,655
Capital Expenditures		664
Miscellaneous		3,387
		71,510
Total Expenditures		71,510
Excess (Deficiency) of Revenues Over Expenditures		13,916
Fund Balance at Beginning of Year		27,921
		41,837
Fund Balance at End of Year	\$	41,837

*The accompanying notes are an integral part of these statements.*

**Thirty-Fifth Judicial District Expense Fund**  
**Statement of Revenue, Expenditures and Changes in Fund Balance**  
**Budget (GAAP Basis) and Actual**  
**For the Year Ended December 31, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>			
Fees and Fines	\$ 40,000	\$ 77,008	\$ 37,008
State Funds	5,000	7,318	2,318
Other	1,000	1,100	100
<b>Total Revenues</b>	<b>46,000</b>	<b>85,426</b>	<b>39,426</b>
<b><u>Expenditures:</u></b>			
Telephone	6,000	6,659	(659)
Library	10,000	5,179	4,821
Contract Labor	7,000	9,589	(2,589)
Supplies	4,000	3,979	21
Supplemental Salaries	15,000	15,149	(149)
Seminars, Meetings & Continuing Education	15,000	21,896	(6,896)
Repairs & Maintenance	2,000	1,353	647
Professional Fees	3,500	3,655	(155)
Capital Expenditures	10,000	664	9,336
Miscellaneous	1,000	3,387	(2,387)
<b>Total Expenditures</b>	<b>73,500</b>	<b>71,510</b>	<b>1,990</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(27,500)</b>	<b>13,916</b>	<b>41,416</b>
<b>Fund Balance at Beginning of Year</b>	<b>27,921</b>	<b>27,921</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>\$ 421</b>	<b>\$ 41,837</b>	<b>\$ 41,416</b>

*The accompanying notes are an integral part of these statements.*

**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**ORGANIZATION AND REPORTING ENTITY**

The Thirty-Fifth Judicial District was established under the laws of the State of Louisiana for the purpose of creating a State District Court having jurisdiction over Grant Parish, Louisiana. The District receives fees and other costs which are assessed from persons participating in the judicial process. The Judicial Expense Fund was established to account for the receipt of these revenues. The revenues collected may be expended for any purpose to supplement the proper administration of the Court or the Office of the Judge.

The accompanying financial statements present the financial transactions of the Thirty-Fifth Judicial District Expense Fund, a fund administered by the Thirty-Fifth Judicial Court, which is a Component Unit of Grant Parish Police Jury. The financial statements are not intended to present financial position and results of operations for the Judge's Office, the Thirty-Fifth Judicial District Court or the Grant Parish Police Jury.

**BASIS OF PRESENTATION**

The accompanying financial statements of the Thirty-Fifth Judicial District 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.

**USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**FUND ACCOUNTING**

The Thirty-Fifth Judicial District Expense Fund is organized and operated on a fund basis whereby a self-balancing set of accounts is maintained that comprises its assets, liabilities, fund equity, revenues and expenditures.

**BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The Expense Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenue is recognized when it becomes both measurable and available, and expenditures are recognized when a liability has been incurred.

**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

**BUDGETS**

Budgets are prepared annually by the Judicial staff and approved by the District Judge. Any necessary amendments are approved prior to the end of each year. Amended budgets are prepared and approved in the same manner as the initial budget.

**ENCUMBRANCES**

Purchase orders, contracts, & other commitments to engage in future expenditures are referred to as encumbrances. Since encumbrances do not represent liabilities or current expenditures, they are not reported in the accompanying financial statements.

**FIXED ASSETS**

Property and equipment purchased by the Expense Fund are recorded as expenditures at the time they are purchased or constructed. In accordance with generally accepted accounting principals for governmental units, the Expense Fund does not capitalize fixed assets.

**NOTE 2 - CASH AND CASH EQUIVALENTS**

At December 31, 2000, cash and cash equivalents (book balance) totaled \$31,979. The collected bank balance of \$32,334 was fully insured by the Federal Deposit Insurance Corporation at December 31, 2000.

**NOTE 3 - RECEIVABLES**

Accounts receivable at year end totaled \$11,114. Receivables consist of amounts due from other local governmental agencies and are considered fully collectible.

**ROZIER, HARRINGTON & McKAY**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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ALEXANDRIA, LOUISIANA 71301

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POST OFFICE BOX 12178  
ALEXANDRIA, LOUISIANA 71315-2178  
TELEPHONE (318) 442-1608  
TELECOPIER (318) 487-2027

May 31, 2001

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

Honorable Allen Krake  
Louisiana State District Judge  
Thirty-Fifth Judicial District Court  
200 Main Street, Suite 202  
Colfax, Louisiana 71417

We have audited the financial statements of the Thirty-Fifth Judicial District Expense Fund, as of and for the year ended December 31, 2000 and have issued our report thereon dated May 31, 2001. We conducted our 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 Thirty-Fifth Judicial District Expense Fund financial statements are free of material misstatements, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Thirty-Fifth Judicial District 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

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*The Honorable Allen Krake*

*May 26, 2001*

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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.

This report is intended for the information of management; however, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY  
Certified Public Accountants

**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2000**

We have audited the financial statements of the Thirty-Fifth Judicial District Expense Fund as of and for the year ended December 31, 2000, and have issued our report thereon dated May 31, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2000, resulted in an unqualified opinion.

**PART I - SUMMARY OF AUDITOR'S RESULTS**

a. The report on internal control and compliance material to the financial statements reported the following items:

- Internal Control – There were no reportable conditions
- Compliance – No noncompliance that is material to the financial statements.

b. Federal Awards:

- N/A, Federal Awards received during the year ended December 31, 2000 were not sufficient in amount to require a single audit.

c. Identification of Major Programs:

- N/A

**PART II – FINDINGS RELATING TO THE FINANCIAL STATEMENTS WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS**

- None

**PART III – FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS WHICH SHALL INCLUDE AUDIT FINDINGS AS DEFINED BY OMB CIRCULAR A-133**

- Not applicable – a single audit was not required.

**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND  
MANAGEMENTS CORRECTIVE ACTION PLAN  
For the Year Ended December 31, 2000**

<b>SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.</b>	
N/A – There were no findings in this area during the year ended December 31, 2000.	Response – N/A
<b>SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
N/A – There were no findings in this area during the year ended December 31, 2000.	Response – N/A
<b>SECTION III MANAGEMENT LETTER</b>	
N/A – There were no findings in this area during the year ended December 31, 2000.	Response – N/A

**THIRTY-FIFTH JUDICIAL DISTRICT EXPENSE FUND  
 SCHEDULE OF PRIOR YEAR FINDINGS  
 For the Year Ended December 31, 2000**

<b>SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENT</b>	
There were no findings in this area during the year ended December 31, 1999.	Response – N/A
<b>SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
There were no findings in this area during the year ended December 31, 1999.	Response – N/A
<b>SECTION III – MANAGEMENT LETTER</b>	
There were no findings in this area during the year ended December 31, 1999.	Response – N/A

**DATA COLLECTION FORM**  
**FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES**

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted    /    /   

RETURN to: Legislative Auditor  
Attn: Engagement Processing  
Post Office Box 94397  
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:

12/31/00

3. Audit Period Covered

Annual  Biennial  
 Other to

2. Type of Report:

Single Audit  GAO Audit Standards Audit  
 Compilation  Compilation/Attestation  
 Program Audit  Other

4. AUDITEE INFORMATION

Auditee Name  
35th Judicial District Court

Street Address (Number and Street)  
200 Main Street

Mailing Address (PO No.)  
Same

City State Zip  
Cotax LA 71417

Auditee Contact  
Name Title  
Hon. Allan Kroke Judge

Telephone Fax  
(318) 627-3244

Email (Optional)

5. AUDITOR INFORMATION

Firm Name  
Rozier Harrington & McKay, CPAs

b. Street Address (Number and Street)  
1407 Peterman Drive

Mailing Address (PO No.)  
P.O. Box 12178

City State Zip  
Alexandria LA 71315

c. Auditor Contact  
Name Title  
Lee W. Willis CPA

Telephone Fax  
(318) 442-1608 (318) 487-2027

Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

None

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements.  Not Applicable  
 Unqualified Opinion  Qualified Opinion  Adverse Opinion  Disclaimer of Opinion

b. Is a 'going concern' explanatory paragraph included in the audit report?  Yes  No

c. Do any of the funds have deficit fund balances?  Yes  No

d. Is there a related party footnote?  Yes  No

7. INTERNAL CONTROL

Do the comments on internal control include:  material weaknesses  reportable conditions  not applicable

8. COMPLIANCE

Do the comments on compliance include:  illegal acts  fraud/criminal acts  not applicable

9. MANAGEMENT LETTER (Finding Caption and No.)

Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable  
Resolved  Yes  No  No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable

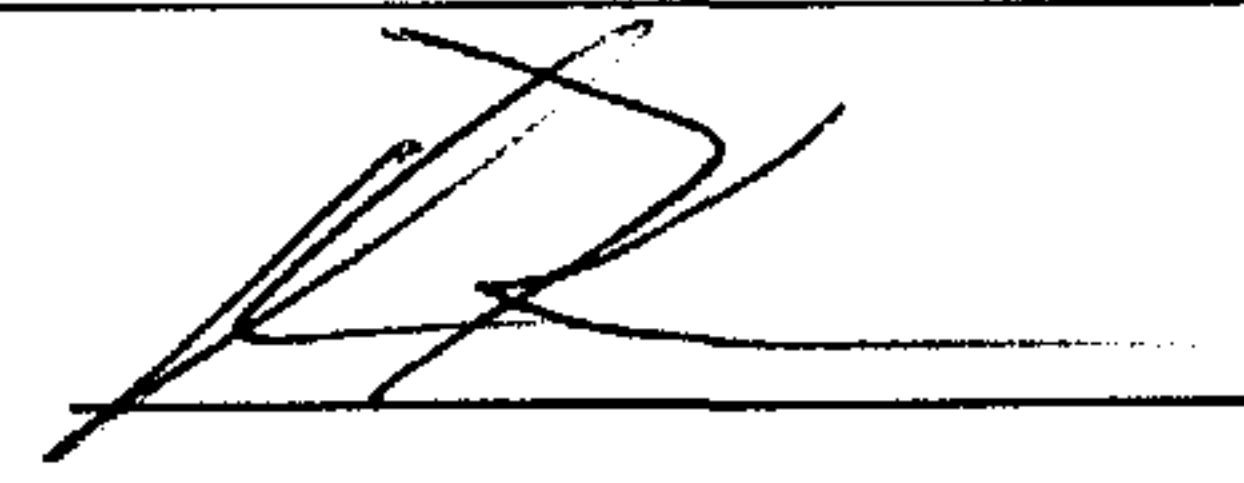
Do any findings address nepotism, ethics violations or related party transactions?  Yes  No

Do any findings address violation of bond indenture covenants?  Yes  No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
_____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable

AUDITEE SIGNATURE



Date \_\_\_\_\_