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25th Judicial District Court of Louisiana
Specific "Jointly-Used" Accounts
For Divisions A & B
Plaquemines Parish, Louisiana
Financial Report
For the Year Ended December 31, 2008

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 11/4/09



CERTIFIED PUBLIC ACCOUNTANTS

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To the Honorable Judges Lobrano and Conner
25th Judicial District Court of Louisiana
Specific "Jointly-Used" Accounts Divisions A & B
Plaquemines Parish, Louisiana

Accountant's Compilation Report

We have compiled the accompanying statements of revenue, expenditures and changes in fund balance, cash basis, of the 25th Judicial District Court of Louisiana Specific "Jointly-Used" Accounts Divisions A & B as of the year ended December 31, 2008 and the supplementary information, in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

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 conclusions about the programs financial condition and the changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The 25th Judicial District Court of Louisiana Specific "Jointly-Used" Accounts Divisions A & B did not adapt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2008. The effects of this departure from generally accepted accounting principals has not been determined.

We are not independent with respect to 25th Judicial District Court of Louisiana Specific "Jointly-Used" Accounts Divisions A & B.

Estess & Associates, LLC
John M. Estess, CPA

Belle Chasse, Louisiana
September 21, 2009

Financial Statements

25th Judicial District Court of Louisiana
Specific "Jointly-Used" Accounts Divisions A & B
Plaquemines Parish, Louisiana

Statement of Assets, Liabilities and Fund Balance - Cash Basis
December 31, 2008

ASSETS

Cash \$ 50,194.55

TOTAL ASSETS \$ 50,194.55

LIABILITIES AND FUND BALANCE

Undesignated Fund Balance

Prior Year Ending Fund Balance 30,584.99

Current Year Fund Balance 19,609.56

Total Undesignated Fund Balance 50,194.55

TOTAL LIABILITIES AND FUND BALANCE \$ 50,194.55

See Accountant's Report

25th Judicial District Court of Louisiana
Specific "Jointly-Used" Accounts Divisions A & B
Plaquemines Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance - Cash Basis
For the Year Ended December 31, 2008

Revenue		
General Revenue	<u>\$ 28,774.76</u>	
Total Revenues		\$ 28,774.76
Expenditures		
Travel and Lodging	1,570.91	
Seminars	300.00	
Uniforms	<u>7,294.29</u>	
		<u>9,165.20</u>
Revenues over expenditures		19,609.56
Fund Balance, beginning of the year		<u>30,584.99</u>
Fund Balance, end of the year		<u><u>\$ 50,194.55</u></u>

See Accountant's Report

Supplementary Information

25th Judicial District Court of Louisiana
Specific "Jointly-Used" Accounts Divisions A & B
Plaquemines Parish, Louisiana

Summary Schedule of Current Year Findings
and Management's Corrective Action
December 31, 2008

Current Year Findings:

Finding 2008-1: Inadequate segregation of accounting duties

The 25th Judicial District Court of Louisiana Specific "Jointly-Used" Accounts Divisions A & B did not have adequate segregation of functions within the accounting system.

Management Response:

Based upon the size of the operation and the cost benefit of the additional personnel, it may not be feasible to achieve complete segregation of duties.

Management Contact: Cindy Dugas

Finding 2008-2: Required Budget not Prepared

The 25th Judicial District Court of Louisiana Specific "Jointly-Used" Accounts Divisions A & B did not prepare an annual budget as required by Louisiana Revised Statutes.

Management Response:

A budget will be prepared and approved as required by Louisiana Revised Statute in future years.

Prior Year Findings:

Finding 2008-3: Untimely Filing of Report

The 25th Judicial District Court of Louisiana Specific "Jointly-Used" Accounts Divisions A & B did not have annual financial statements filed within the six months of the close of its year as required by law.

Management Response:

Procedures have been put into place to ensure that future required filings will be submitted in a timely manner, and within the time frame required by state law.

Management Contact: Cindy Dugas