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SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

DECEMBER 31, 1999

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 JUL 26 2000

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

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INDEPENDENT AUDITORS' REPORT ON  
THE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable Carl J. Williams  
Sixteenth Judicial District  
Court - District Judge  
Parishes of Iberia, St. Martin  
and St. Mary, Louisiana  
New Iberia, Louisiana 70560

We have audited the accompanying general purpose financial statements of the Sixteenth Judicial District Court - District Judge, a component unit of the Iberia Parish Council, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Court's management. Our responsibility is to express an opinion on these general purpose 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 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sixteenth Judicial District Court - District Judge, as of December 31, 1999, and the results of its operations and changes in fund balance for the year ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2000, on our consideration of the Sixteenth Judicial District Court - District Judges' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Guidry & Chauvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
June 16, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Balance Sheet  
All Fund Types and Account Groups  
December 31, 1999

	<u>GOVT'L</u>	<u>FUND TYPES</u>	<u>ACCOUNT</u>	<u>TOTAL</u>
	<u>GENERAL</u>	<u>SPECIAL</u>	<u>GENERAL</u>	<u>(MEMO</u>
<u>ASSETS</u>	<u>FUND</u>	<u>REVENUE</u>	<u>FIXED</u>	<u>ONLY)</u>
		<u>FUNDS</u>	<u>ASSETS</u>	
<b>Assets:</b>				
Cash and cash equivalents	\$ 92,303	85,613	\$ -	\$ 177,916
Investments	939,990	964,166	-	1,904,156
Interest Receivable	8,352	7,216	-	15,568
Due from other funds	2,107	-	-	2,107
Intergovernmental receivable	62,874	-	-	62,874
Deposits	560	-	-	560
Furniture and equipment	-	-	93,286	93,286
<b>TOTAL ASSETS</b>	<b><u>\$1,106,186</u></b>	<b><u>\$1,056,995</u></b>	<b><u>\$ 93,286</u></b>	<b><u>\$2,256,467</u></b>
 <b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 22,534	\$ 14,450	\$ -	\$ 36,984
Due to other funds	-	2,107	-	2,107
<b>Total Liabilities</b>	<b><u>22,534</u></b>	<b><u>16,557</u></b>	<b><u>-</u></b>	<b><u>39,091</u></b>
<b>Equity:</b>				
Investment in general fixed assets	-	-	93,286	93,286
Fund balance-unreserved- undesignated	<u>1,083,652</u>	<u>1,040,438</u>	<u>-</u>	<u>2,124,090</u>
<b>Total Equity</b>	<b><u>1,083,652</u></b>	<b><u>1,040,438</u></b>	<b><u>93,286</u></b>	<b><u>2,217,376</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$1,106,186</u></b>	<b><u>\$1,056,995</u></b>	<b><u>\$ 93,286</u></b>	<b><u>\$2,256,467</u></b>

The accompanying notes are an integral part of this statement.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 All Governmental Fund Types  
 For the Year Ended December 31, 1999

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMO- RANDUM ONLY</u>
<u>REVENUES</u>			
Enforcement fees	\$ -	\$ 462,378	\$ 462,378
Court costs and commissions	261,562	18,918	280,480
Interest earnings	47,437	42,899	90,336
Federal grants	13,825	-	13,825
Intergovernmental agreement	<u>25,788</u>	<u>-</u>	<u>25,788</u>
TOTAL REVENUES	<u>348,612</u>	<u>524,195</u>	<u>872,807</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	320,533	107,618	428,151
Operating services	11,505	7,623	19,128
Professional fees	1,648	27,199	28,847
Materials and supplies	994	2,516	3,510
Travel and other charges	7,266	435	7,701
Capital outlay	6,709	18,276	24,985
Intergovernmental agreement	<u>-</u>	<u>45,146</u>	<u>45,146</u>
TOTAL EXPENDITURES	<u>348,655</u>	<u>208,813</u>	<u>557,468</u>
EXCESS OF REVENUES OVER EXPENDITURES	(43)	315,382	315,339
FUND BALANCE AT BEGINNING OF YEAR	<u>1,083,695</u>	<u>725,056</u>	<u>1,808,751</u>
FUND BALANCE AT END OF YEAR	<u>\$1,083,652</u>	<u>\$1,040,438</u>	<u>\$2,124,090</u>

The accompanying notes are an integral part of this statement.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual  
 For the Year Ended December 31, 1999

	<u>GENERAL FUND</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVOR- ABLE)</u>
<u>REVENUES</u>			
Enforcement fees	\$ -	\$ -	\$ -
Court costs and bond fees	267,900	261,562	(6,338)
Interest earnings	47,800	47,437	(363)
Federal grants	16,948	13,825	(3,123)
Intergovernmental agreement	<u>42,096</u>	<u>25,788</u>	<u>(16,308)</u>
TOTAL REVENUES	<u>374,744</u>	<u>348,612</u>	<u>(26,132)</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	327,516	320,533	6,983
Operating services	13,920	11,505	2,415
Professional fees	4,700	1,648	3,052
Materials and supplies	1,340	994	346
Travel and other charges	16,268	7,266	9,002
Capital outlay	<u>11,000</u>	<u>6,709</u>	<u>4,291</u>
TOTAL EXPENDITURES	<u>374,744</u>	<u>348,655</u>	<u>26,089</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	(43)	(43)
FUND BALANCE AT BEGINNING OF YEAR	<u>1,083,695</u>	<u>1,083,695</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$1,083,695</u>	<u>\$1,083,652</u>	<u>\$ (43)</u>

The accompanying notes are an integral part of this statement.



SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combined Statement of Revenues, Expenditures  
 and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual  
 For the Year Ended December 31, 1999

	<u>SPECIAL REVENUE FUNDS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVOR- ABLE)</u>
<u>REVENUES</u>			
Enforcement fees	\$ 455,400	\$ 462,378	\$ 6,978
Court costs and commissions	16,174	18,918	2,744
Interest earnings	32,562	42,899	10,337
Federal grants	-	-	-
Intergovernmental agreement	-	-	-
<b>TOTAL REVENUES</b>	<u>504,136</u>	<u>524,195</u>	<u>20,059</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	107,668	107,618	50
Operating services	6,185	7,623	(1,438)
Professional fees	28,893	27,199	1,694
Materials and supplies	2,650	2,516	134
Travel and other charges	3,660	435	3,225
Capital outlay	16,000	18,276	(2,276)
Intergovernmental agreement	45,500	45,146	354
<b>TOTAL EXPENDITURES</b>	<u>210,556</u>	<u>208,813</u>	<u>1,743</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	293,580	315,382	21,802
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>725,056</u>	<u>725,056</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$1,018,636</u>	<u>\$1,040,438</u>	<u>\$ 21,802</u>

The accompanying notes are an integral part of this statement.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements  
December 31, 1999

INTRODUCTION

The Sixteenth Judicial District Court - District Judge Fund was created by R.S. 13:996.37, which provides for the creation of judicial expense funds for the Sixteenth Judicial District. This statute allows for an increase in court costs, authorization to use funds to expedite efficient operation of the court and to prohibit use of the funds for judges' salaries. The judges, en banc, of the Sixteenth Judicial District have control over the fund and all disbursements made therefrom.

The Sixteenth Judicial District Court previously had two funds, the Judicial Expense Fund and the Criminal Court Fund, which were managed by the Iberia Parish Government. Effective April 1, 1994, an intergovernmental agreement was entered into allowing the said court funds to be administered by the office of the Sixteenth Judicial District Attorney in order to avoid the expense of staff and equipment necessary to administer the court funds. The Judicial Expense Fund is accounted for separately in this report and the Criminal Court Fund is accounted for as a special revenue fund under the District Attorney's financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose statements of the Sixteenth Judicial District Court - District Judge 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.

B. REPORTING ENTITY

The district court judges are independently elected officials, however, the district court is fiscally dependent on the Iberia, St. Mary and St. Martin Parish Governments. They maintain and operate the parish courthouses in which the district judges' offices are located and provide funds for equipment and furniture of the district courts' offices. In addition, the parish governments general purpose financial statements would be incomplete or misleading without inclusion of the district judge. For these reasons, the district judge was determined to be a component unit of the Iberia Parish Government, the financial reporting entity.

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

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

C. FUND ACCOUNTING

The District Court uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, 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 financial resources.

Funds of the District Court are classified as governmental funds. Governmental funds account for the court's general activities, which includes the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. Governmental funds of the court include:

GOVERNMENTAL FUNDS

General Fund

The general fund is the general operating fund of the District Court. It is used to account for all financial resources relative to judicial expense funds. R.S. 13:996.37 provides for the collection of a \$15 court fee on every civil suit and a \$5 fine on every criminal case over which the Sixteenth Judicial Court has jurisdiction and the defendant is convicted. These monies can be used to: pay personnel, maintain the law library, purchase equipment and supplies or other items necessary to efficiently operate the court.

Special Revenue Fund

IV-D Hearing Officer Fund

The IV-D Hearing Office Fund was established by R.S. 46:236.5 provides for the court to implement an expedited process for the establishment or enforcement of support. Such court may assess and collect a fee of not more than 5 percent of all existing and future support obligations to fund the administrative costs of the system for expedited process.

St. Mary Parish

Drug Court Testing Funds

The St. Mary Parish Drug Court Testing Fund was established to collect fines and forfeitures which are collected by the District Attorney Misdemeanor Probation Officers. Such monies will be deposited into this fund and will be administered through the Court Administrator's office, for the purpose of supplementing the cost of drug testing.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Enforcement fees and court costs are recorded in the year they are collected by the authorized agencies. Bond premium fees are recorded in the year they are earned. Interest earned on investments is considered susceptible to accrual and is recorded in the year in which it is earned.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

E. BUDGETS

The District Court prepares and adopts a budget in accordance with LSA-RS 39:1301 et seq. The proposed budget for the year ended December 31, 1999 was made available for public inspection at a hearing held at the St. Mary Parish Courthouse on December 17, 1998. The proposed budget was formally adopted by the District Court at this time. The budget, which included proposed expenditures and the means of financing them for all governmental funds was published in the official journals of each parish on December 2, 1998. All appropriations lapse at year end. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget and actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.

The District Court is authorized to transfer amounts between line items within each fund. When actual revenues within the General Fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the General Fund are failing to meet estimated annual budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Court.

Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Court as an extension of formal budgetary integration in the funds.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, 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.

H. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the district court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents. At December 31, 1999, the investments of the District Court consist of certificates of deposit with maturities greater than 90 days. These deposits are held at a local bank and are secured by federal deposit insurance and by pledged securities.

I. DEPOSITS

Deposits include amounts held by the Louisiana Worker's Compensation Corporation as a security deposit against its insurance contract.

J. FIXED ASSETS

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the General Fixed Asset Account Group. Public domain or infrastructures are not capitalized. No depreciation has been provided on these general fixed assets. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. All other fixed assets used in the District Court's office are provided by the parish governing bodies and are accounted for in their general fixed assets account group. The account group is not a "fund". It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

K. COMPENSATED ABSENCES

The District Court does not have a uniform policy relating to vacation and sick leave. Each judge grants vacation and sick leave at his discretion to his employees. However, vacation and sick leave is never allowed to be accumulated from one calendar year to the next.

L. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

M. ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities at the date of the financial statements.

N. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2: CASH AND CASH EQUIVALENTS

At December 31, 1999, the District Court has bank deposits (book balances) totaling \$2,082,072 as follows:

Demand deposit	\$ 18,506
Interest-bearing demand deposits	159,410
Time deposits	<u>1,904,156</u>
Total	<u>\$2,082,072</u>

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
 December 31, 1999

Certificates of deposit with a maturity of 90 days or more are classified in the combined balance sheet as "investments". At December 31, 1999, the District Court had \$1,904,156 in certificates of deposits. The remaining carrying amount of \$177,916 is classified as "cash and cash equivalents."

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 December 31, 1999, the District Court has \$2,086,699 in deposits (collected bank balances). These deposits are secured from risk by \$3,505,509 of federal deposit insurance.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3: DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds are as follows:

	<u>DUE FROM OTHER FUNDS</u>	<u>DUE TO OTHER FUNDS</u>
General Fund	\$ 2,107	\$ -
Special Revenue Fund: IV-D Hearing Officer	-	<u>2,107</u>
TOTAL	<u>\$ 2,107</u>	<u>\$ 2,107</u>

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

NOTE 4: INTERGOVERNMENTAL RECEIVABLE/PAYABLE

The following is a summary of the intergovernmental receivable from other governmental units at December 31, 1999:

<u>Receivable From:</u>	
16th Judicial District-	
District Attorney: Criminal Court Fund	\$ 46,901
District Attorney: Criminal Bail Bond Fund	3,286
St. Martin Clerk of Court	1,883
Iberia Clerk of Court	2,385
St. Mary Clerk of Court	1,140
St. Martin, Sheriff	2,790
Iberia Sheriff	1,485
St. Mary Sheriff	2,300
St. Martin Parish Police Jury	<u>704</u>
Total	<u>\$ 62,874</u>

NOTE 5: FIXED ASSETS

The changes in general fixed assets follow:

	<u>Balance</u> <u>12-31-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12-31-99</u>
Furniture & Equipment	\$ <u>68,302</u>	\$ <u>24,984</u>	\$ <u>-</u>	\$ <u>93,286</u>

NOTE 6: ACCOUNTS, SALARIES AND OTHER PAYABLES

The payables of \$36,985 at December 31, 1999, are as follows:

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Fund</u>	<u>Total</u>
Salaries and Benefits	\$ 16,092	\$ -	\$ 16,092
Payments on Account	<u>6,442</u>	<u>14,450</u>	<u>20,892</u>
Total	<u>\$ 22,534</u>	<u>\$ 14,450</u>	<u>\$ 36,984</u>



SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

NOTE 7: PENSION PLAN

Substantially all employees of the Sixteenth Judicial District Court are members of Parochial Employees Retirement System of Louisiana (System), a cost sharing, multiple-employer 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 District Court are members of Plan A.

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 A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. 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 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 (504) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the court is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. 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 court 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 court's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$27,543, \$30,276, and \$34,386, respectively, equal to the required contributions for each year.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to the Financial Statements (Continued)  
December 31, 1999

NOTE 8: LEASES

The District Court's office had no material capital or operating leases at December 31, 1999.

NOTE 9: LITIGATION

There is no litigation pending against the District Court's office at December 31, 1999.

NOTE 10: EXPENDITURES OF THE DISTRICT COURT NOT INCLUDED  
IN THE ACCOMPANYING FINANCIAL STATEMENTS

The District Court's offices are located in the courthouses of Iberia, St. Martin and St. Mary Parishes. The upkeep and maintenance of the courthouses are paid for by the respective parish governments.

The accompanying financial statements do not include certain expenditures of the District Court paid out of the funds of the parish governing bodies or directly by the state.

SUPPLEMENTAL INFORMATION SCHEDULES

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Balance Sheet  
 Special Revenue Funds  
 December 31, 1999

<u>ASSETS</u>	<u>IV-D HEARING OFFICER FUND</u>	<u>DRUG COURT TESTING FUND</u>	<u>TOTAL (MEMO ONLY)</u>
Assets:			
Cash and Cash Equivalents	\$ 67,107	\$ 18,506	\$ 85,613
Investments	964,166	-	964,166
Interest Receivables	<u>7,216</u>	<u>-</u>	<u>7,216</u>
 TOTAL ASSETS	 <u>\$ 1,038,489</u>	 <u>\$ 18,506</u>	 <u>\$ 1,056,995</u>
 <u>LIABILITIES AND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 14,450	\$ -	\$ 14,450
Due to other funds	<u>2,107</u>	<u>-</u>	<u>2,107</u>
 TOTAL LIABILITIES	 <u>\$ 16,557</u>	 <u>\$ -</u>	 <u>\$ 16,557</u>
Equity:			
Fund balance-unreserved and undesignated	<u>1,021,932</u>	<u>18,506</u>	<u>1,040,438</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$ 1,038,489</u>	 <u>\$ 18,506</u>	 <u>\$ 1,056,995</u>

The accompanying notes are an integral part of this statement.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Special Revenue Funds  
For the Year Ended December 31, 1999

<u>REVENUES</u>	<u>IV-D HEARING OFFICER FUND</u>	<u>DRUG COURT TESTING FUND</u>	<u>TOTAL (MEMO ONLY)</u>
Enforcement fees	\$ 462,378	\$ -	\$ 462,378
Court costs and commissions	-	18,918	18,918
Interest earnings	<u>42,899</u>	<u>-</u>	<u>42,899</u>
<b>TOTAL REVENUES</b>	<u>505,277</u>	<u>18,918</u>	<u>524,195</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	107,618	-	107,618
Operating services	7,211	412	7,623
Professional fees	27,199	-	27,199
Materials and supplies	2,516	-	2,516
Travel and other charges	435	-	435
Capital outlay	18,276	-	18,276
Intergovernmental agreement	<u>45,146</u>	<u>-</u>	<u>45,146</u>
<b>TOTAL EXPENDITURES</b>	<u>208,401</u>	<u>412</u>	<u>208,813</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	296,876	18,506	315,382
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>725,056</u>	<u>-</u>	<u>725,056</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,021,932</u>	<u>\$ 18,506</u>	<u>\$ 1,040,438</u>

The accompanying notes are an integral part of this statement.

INDEPENDENT AUDITORS' REPORT REQUIRED  
BY GOVERNMENT AUDITING STANDARDS

**GUIDRY & CHAUVIN**  
CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 1028 - 1013 MAIN STREET  
FRANKLIN, LOUISIANA 70538

318 - 828-0272  
FAX 318 - 828-0290

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 Carl J. Williams  
Sixteenth Judicial District  
Court - District Judge  
Iberia, St. Martin and St.  
Mary, Louisiana  
New Iberia, Louisiana 70560

We have audited the general purpose financial statements of the Sixteenth Judicial District Court - District Judge, a component unit of the Iberia Parish Council, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 2000. 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 the Sixteenth Judicial District Court - District Judge's general purpose 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 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 the Sixteenth Judicial District Court - District Judge's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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

Report on Compliance and on Internal Control Structure

June 16, 2000

Page Two

components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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 solely for the information and use of management of the Sixteenth Judicial District Court and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone but these specified parties.

*Guidry & Chauvin, CPAs*  
Certified Public Accountants

Franklin, Louisiana  
June 16, 2000



SCHEDULES AND DATA COLLECTION FORM

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Summary Schedule of Findings and Questioned Costs  
December 31, 1999

We have audited the financial statements of the District Judge as of and for the year ended December 31, 1999, and have issued our report thereon dated June 16, 2000. 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. Our audit of the financial statements as of December 31, 1999 resulted in the unqualified opinion.

**Section I Summary of Auditor's Reports**

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material

Weaknesses  Yes  No

Reportable

Conditions  Yes  No

Compliance

Compliance Material to Financial Statements  Yes  No

b. Federal Awards - There are no federal awards that are required to be audited in accordance with Circular A-133

c. Identification of Major Programs:

None - There are no federal awards that are required to be audited in accordance with Circular A-133

**Section II Financial Statement Findings**

1999: No matters were reported

**Section III Federal Award Findings and Questioned Costs**

1999: There are no federal awards that are required to be audited in accordance with Circular A-133, therefore there were no findings or questioned costs.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
 Parishes of Iberia, St. Martin and St. Mary, Louisiana

Summary Schedule of Prior Audit Findings  
 December 31, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description Of Finding</u>	<u>Corrective Action Taken (Yes, No Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>	<u>Additional Explanation</u>

Note: There were no prior year audit findings to be listed in this schedule.

SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Management's Corrective Action Plan for Current Year Audit Findings  
December 31, 1999

<u>Ref. No.</u>	<u>Description Of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Note: There are no current year audit findings or management letter comments to be included in this schedule.

[This form is an unaudited informational document prepared by management of the audited agency.]

LEGISLATIVE AUDITOR  
BATON ROUGE LA 70804

**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.

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

Date Submitted \_\_\_/\_\_\_/\_\_\_

1. Fiscal Year Ending Date For This Submission:

12/31/99

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  
Sixteenth Judicial District  
Court - District Judge

Street Address (Number and Street)  
300 Iberia Street Suite 350

Mailing Address (PO No.)  
300 Iberia Street Suite 350

City State Zip  
New Iberia LA 70560

Auditee Contact  
Name Title Court  
Stephanie Richardson Admin.

Telephone Fax  
337-369-4466

Email (Optional)

**5. AUDITOR INFORMATION**

Firm Name  
Guidry and Chauvin, CPA's

b. Street Address (Number and Street)  
1013 Main Street

Mailing Address (PO No.)  
P. O. Box 1028

City State Zip  
Franklin LA 70531

c. Auditor Contact  
Name Title  
Michele L. Chauvin CPA

Telephone Fax  
337-828-0272 337-828-0290

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  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  No Longer Applicable  
\$ \_\_\_\_\_ Resolved  Yes  No  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/MANAGEMENT LETTER COMMENTS**

(Finding/Comment Caption and No.)

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

AUDITEE SIGNATURE

Date

6-10-00

Hon. Carl J. Williams  
Chief Judge