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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA

REPORTS ON THE AUDIT OF THE FINANCIAL STATEMENTS
OF THE SPECIAL REVENUE FUNDS AND ACCOUNT GROUP,
INTERNAL CONTROL AND COMPLIANCE
YEAR ENDED DECEMBER 31, 1999

WITH
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNT

* * * * *

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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA
FINANCIAL STATEMENTS OF THE SPECIAL REVENUE FUNDS AND ACCOUNT GROUP
YEAR ENDED DECEMBER 31, 1999

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I. FINANCIAL STATEMENTS

DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

(318) 574-0514

REPORT OF INDEPENDENT AUDITOR

Sixth Judicial District Court
Tallulah, Louisiana

I have audited the accompanying general purpose financial statements of the Sixth Judicial District Court of Louisiana, a component unit of the State of Louisiana Judicial Systems and the account group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 1999, and the year then ended. These general purpose financial statements are the responsibility of the Judicial District's judges. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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 I 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 the judges, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sixth Judicial District Court of Louisiana, and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 1999, and the results of that fund's operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 19, 2000 on my consideration of the Judge's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Sixth Judicial District Court of Louisiana, taken as a whole. The accompanying schedules of combining financial statements are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tallulah, Louisiana
June 19, 2000



SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUP
 DECEMBER 31, 1999

	Governmental		Totals	
	<u>Fund Type</u>	<u>Account Group</u>	<u>(Memorandum Only)</u>	
	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>1999</u>	<u>1998</u>
<u>ASSETS</u>				
Cash	\$177,642.29	\$	\$177,642.29	\$173,101.14
Certificate of Deposit	257,336.67		257,336.67	171,528.83
Accounts receivable	4,458.50		4,458.50	5,626.50
Equipment		143,107.05	143,107.05	140,220.05
Total assets	<u>\$439,437.46</u>	<u>\$143,107.05</u>	<u>\$582,544.51</u>	<u>\$490,476.52</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	<u>\$ 19,094.92</u>	<u>\$</u>	<u>\$ 19,094.92</u>	<u>\$ 1,918.75</u>
Total liabilities	<u>\$ 19,094.92</u>	<u>\$</u>	<u>\$ 19,094.92</u>	<u>\$ 1,918.75</u>
Fund Equity:				
Investment in general fixed assets	\$	\$143,107.05	\$143,107.05	\$140,220.05
Fund Balances:				
Unreserved - undesignated	<u>420,342.54</u>		<u>420,342.54</u>	<u>\$348,337.72</u>
Total fund equity	<u>\$420,342.54</u>	<u>\$143,107.05</u>	<u>\$563,449.59</u>	<u>\$488,557.77</u>
Total liabilities and fund equity	<u>\$439,437.46</u>	<u>\$143,107.05</u>	<u>\$582,544.51</u>	<u>\$490,476.52</u>

The accompanying notes are an integral part of the financial statements.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Type <u>Special Revenue</u>	
	<u>1999</u>	<u>1998</u>
REVENUES		
Intergovernmental	\$ 48,537.00	\$ 32,333.00
Fees	237,889.45	242,992.90
Interest	15,386.53	14,910.33
Other	<u>5,339.24</u>	<u>7,329.05</u>
Total revenue	<u>\$307,152.22</u>	<u>\$297,565.28</u>
EXPENDITURES		
General Government:		
Salaries and benefits	\$137,112.04	\$157,933.05
Travel	8,633.14	12,568.53
Office	33,151.09	29,623.15
Insurance	3,519.45	2,825.00
Professional	18,626.50	24,209.50
Repairs and maintenance	31,218.18	8,601.11
Capital outlay	<u>2,887.00</u>	<u>40,945.25</u>
Total expenditures	<u>\$235,147.40</u>	<u>\$276,705.59</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 72,004.82	\$ 20,859.69
OTHER FINANCING SOURCES (USES)		
Operating transfers in	\$	\$ 25,000.00
Operating transfers out	<u> </u>	<u>(25,000.00)</u>
Total	<u>\$</u>	<u>\$</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 72,004.82	\$ 20,859.69
FUND BALANCE - BEGINNING	<u>348,337.72</u>	<u>327,478.03</u>
FUND BALANCE - ENDING	<u>\$420,342.54</u>	<u>\$348,337.72</u>

The accompanying notes are an integral part of the financial statements.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 SPECIAL REVENUE FUND
 YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 33,000.00	\$ 48,537.00	\$15,537.00
Fees	249,000.00	237,889.45	(11,110.55)
Interest	10,900.00	15,386.53	4,486.53
Other	<u>1,220.00</u>	<u>5,339.24</u>	<u>4,119.24</u>
Total revenue	<u>\$294,120.00</u>	<u>\$307,152.22</u>	<u>\$13,032.22</u>
EXPENDITURES			
General Government:			
Salaries and benefit	\$151,954.82	\$137,112.04	\$14,842.78
Travel	13,500.00	8,633.14	4,866.86
Office	37,195.18	33,151.09	4,044.09
Insurance	3,150.00	3,519.45	(369.45)
Professional	11,000.00	18,626.50	(7,626.50)
Repairs and maintenance	28,300.00	31,218.18	(2,918.18)
Capital outlay	<u>1,000.00</u>	<u>2,887.00</u>	<u>(1,887.00)</u>
Total expenditures	<u>\$246,100.00</u>	<u>\$235,147.40</u>	<u>\$10,952.60</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 48,020.00	\$ 72,004.82	\$23,984.82
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 32,000.00	\$	(\$32,000.00)
Operating transfers out	(32,000.00)	_____	<u>32,000.00</u>
Total	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 48,020.00	\$ 72,004.82	\$23,984.82
FUND BALANCE - BEGINNING	<u>348,337.72</u>	<u>348,337.72</u>	_____
FUND BALANCE - ENDING	<u>\$396,357.72</u>	<u>\$420,342.54</u>	<u>\$23,984.82</u>

The accompanying notes are an integral part of the financial statements.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Special Revenue Fund and Account Group of the Sixth Judicial District Court of Louisiana were established in compliance with Louisiana Revised Statutes 13:996.38 and 46:236.5. The purpose of Louisiana Revised Statute 13:996.38 is to expedite the business and function of the court by payment of personnel salaries, purchase and maintenance of equipment, establishing and maintaining a law library and any expenses incidental to proper administration of the court other than payment of salaries to judges. In addition, Louisiana Revised Statute 46:236.5 is to expedite the establishment and enforcement of support payments. A collection fee of not more than 5% of support obligation can be used to fund the administrative costs of the expedited process.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Special Revenue Fund and Account Group is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Special Revenue Fund and Account Group of the Sixth Judicial District Court, a component of the State of Louisiana judicial system. This component unit is an integral part of the reporting entity.

The accounting policies of the Sixth Judicial District Court of Louisiana conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted Standard - Setting Body for establishing Governmental Accounting and Financial Reporting Principles. The following is a summary of the significant policies:

A. Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Judges of the Sixth Judicial District Court of Louisiana. Control by or dependence on the District was determined on the basis of budget adoption, selection of governing authority, designation of management, the ability to significantly influence operations and accountability for fiscal matters. No component units are present.

B. Fund Accounting

The Sixth Judicial District Court of Louisiana uses funds and account groups 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.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Fund Accounting (continued)

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 available financial resources. The financial statements in this report are grouped into the following fund types and account group:

One governmental fund type, a special revenue fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

One account group, the general fixed assets account group. All fixed assets used in governmental fund operations are accounted for in the general fixed assets account group.

C. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the government funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

The fixed assets account group is not a "fund". It is concerned only with the measurement of financial position, not with measurement of results of operations.

There are no long-term liabilities at December 31, 1999.

D. 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 measurement made, regardless of the measurement focus applied.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS - CONTINUED
YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Basis of Accounting (continued)

The Special Revenue Fund records are maintained on a cash basis of accounting. However, the Fund, as reported in the accompanying financial statements, has been converted to a modified accrual basis of accounting utilizing the following practices:

Revenues:

Revenues are recognized in the accounting period when susceptible to accrual (i.e., when they become both available and measurable). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Commissions of filing fees are considered "measurable" when in the hands of collecting governments and are recognized as revenue at that time. Collection fees on support obligations are recorded when they are received by the Sixth Judicial District Court of Louisiana. Interest income on the money market account is recorded when the income is available and measurable.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting in the accounting period in which the fund liability is incurred, if measurable.

E. Cash and Investments

Cash includes amounts in interest bearing demand deposits. Under state law, the District may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, which approximates market.

F. Budgetary Accounting

In accordance with RS 39:1313© the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 1999. Budget amounts are as originally adopted by the Judges, except beginning fund balances which has been adjusted to agree with the ending balance of the prior years audit report. All budgetary appropriations lapse at the end of each year. Encumbrance accounting is not used.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 YEAR ENDED DECEMBER 31, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. Total Columns on Combined Statements - Overview

The total columns on the statements - overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position 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

At December 31, 1999, the District Court had cash totaling \$177,642.29 as follows:

Demand deposits	<u>\$177,642.29</u>
-----------------	---------------------

These deposits are stated at cost, which approximated 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 holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the District had \$177,642.29 in deposits. All of these deposits were secured from risk by federal depository insurance.

NOTE 3 - INVESTMENTS

At December 31, 1999, the District had investments totaling \$257,336.67 which included only certificates of deposit, each having an original maturity in excess of three months from the date acquired.

	Carrying Amount	Market Value
Certificates of Deposit	<u>\$257,336.67</u>	<u>\$257,336.67</u>

The investments are in the name of the District and are held at the District office. These investments are covered by federal depository insurance and the pledge of securities.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 YEAR ENDED DECEMBER 31, 1999

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	<u>Balance</u> <u>01/01/99</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>12/31/99</u>
Support Enforcement Fund	\$59,124.70	\$2,342.00	\$	\$ 61,466.70
Probation Supervision	79,687.37	545.00		80,232.37
FINS Intake Officer	<u>1,407.98</u>	<u> </u>	<u> </u>	<u>1,407.98</u>
Total	<u>\$140,220.05</u>	<u>\$2,887.00</u>	<u>\$ </u>	<u>\$143,107.05</u>

All of the district's fixed assets consisted of office and court room furniture, fixtures and equipment

NOTE 5 - PENSION PLAN

Substantially all employees of the District are members of the Parochial Employees Retirement System of Louisiana ("System"), a cost-sharing multiple-employer, public employee retirement system (PERS), controlled and 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 are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from the District funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus \$24.00 for each year of supplemental plan only service earned prior to 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 credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 NOTES TO FINANCIAL STATEMENTS - CONTINUED
 YEAR ENDED DECEMBER 31, 1999

NOTE 5 - PENSION PLAN (CONTINUED)

The following provides certain disclosures for the district and the retirement system:

Year Ended December 31, 1999, 1998 and 1997

Contribution rates:	<u>1997</u>	<u>1998</u>	<u>1999</u>
Employees	9.5%	9.5%	9.5%
Employer	7.75%	7.75%	7.75%
Contributions:			
Required by statute:			
Employees	\$11,963.55	\$12,958.20	\$11,219.59
Employer	<u>9,759.74</u>	<u>10,571.16</u>	<u>9,152.82</u>
Total	<u>\$21,723.29</u>	<u>\$23,529.36</u>	<u>\$20,372.41</u>
Actual:			
Employees	\$11,963.55	\$12,958.20	\$11,219.59
Employer	<u>9,759.74</u>	<u>10,571.16</u>	<u>9,152.82</u>
Total	<u>\$21,723.29</u>	<u>\$23,529.36</u>	<u>\$20,372.41</u>

II. ADDITIONAL INFORMATION

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUND
 AS OF DECEMBER 31, 1999

	Support Enforcement <u>Fund</u>	Probation <u>Supervision</u>	Judicial <u>Expense</u>	FINS Intake <u>Officer</u>	<u>Total</u>
ASSETS					
Cash	\$ 96,031.07	\$ 51,588.62	\$23,923.81	\$6,098.79	\$177,642.29
Certificate of deposit	191,376.32	65,960.35			257,336.67
Accounts receivable		<u>1,353.00</u>	<u>3,105.50</u>		<u>4,458.50</u>
Total assets	<u>\$287,407.39</u>	<u>\$118,901.97</u>	<u>\$27,029.31</u>	<u>\$6,098.79</u>	<u>\$439,437.46</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	<u>\$ 10,874.71</u>	<u>\$ 8,143.66</u>	<u>\$.</u>	<u>\$ 76.55</u>	<u>\$ 19,094.92</u>
FUND EQUITY					
Unreserved - undesignated	<u>\$276,532.68</u>	<u>\$110,758.31</u>	<u>\$27,029.31</u>	<u>\$6,022.24</u>	<u>\$420,342.54</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$287,407.39</u>	<u>\$118,901.97</u>	<u>\$27,029.31</u>	<u>\$6,098.79</u>	<u>\$439,437.46</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Support</u> <u>Enforcement</u>	<u>Probation</u> <u>Supervision</u>	<u>Judicial</u> <u>Expense</u>	<u>FINS Intake</u> <u>Officer</u>	<u>Total</u>
REVENUE					
Intergovernmental	\$	\$ 5,000.00	\$	\$43,537.00	\$ 48,537.00
Fees	113,583.83	82,837.50	41,468.12		237,889.45
Interest	9,482.27	5,489.44	414.82		15,386.53
Other	<u> </u>	<u>980.63</u>	<u>4,358.61</u>	<u> </u>	<u>5,339.24</u>
Total revenues	<u>\$123,066.10</u>	<u>\$ 94,307.57</u>	<u>\$46,241.55</u>	<u>\$43,537.00</u>	<u>\$307,152.22</u>
EXPENDITURES					
General government					
Salaries and benefits	\$ 20,516.28	\$ 44,989.48	\$34,151.28	\$37,455.00	\$137,112.04
Travel		6,153.24	387.14	2,092.76	8,633.14
Office expense	8,361.51	22,651.03	577.40	1,561.15	33,151.09
Insurance	694.45	2,650.00	175.00		3,519.45
Professional fees	13,000.00	4,676.50	650.00	300.00	18,626.50
Repairs & maintenance	20,442.45	10,775.73			31,218.18
Capital outlay	<u>2,342.00</u>	<u>545.00</u>	<u> </u>	<u> </u>	<u>2,887.00</u>
Total expenditures	<u>\$ 65,356.69</u>	<u>\$ 92,440.98</u>	<u>\$35,940.82</u>	<u>\$41,408.91</u>	<u>\$235,147.40</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 57,709.41</u>	<u>\$ 1,866.59</u>	<u>\$10,300.73</u>	<u>\$ 2,128.09</u>	<u>\$ 72,004.82</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$	\$	\$	\$	\$
Operating transfers out	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>	<u>\$ </u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 57,709.41</u>	<u>\$ 1,866.59</u>	<u>\$10,300.73</u>	<u>\$ 2,128.09</u>	<u>\$ 72,004.82</u>
FUND BALANCE - BEGINNING	<u>218,823.27</u>	<u>108,891.72</u>	<u>16,728.58</u>	<u>3,894.15</u>	<u>348,337.72</u>
FUND BALANCE-ENDING	<u>\$276,532.68</u>	<u>\$110,758.31</u>	<u>\$27,029.31</u>	<u>\$ 6,022.24</u>	<u>\$420,342.54</u>

II. INTERNAL CONTROL AND COMPLIANCE

DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

(318) 574-0514

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

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

I have audited the general purpose financial statements of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1999, and have issued my report thereon dated June 19, 2000.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Sixth Judicial District Court of Louisiana's financial statements are free of material misstatement, I 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 object of my audit and, accordingly, I do not express such an opinion. The results of my 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 my audit, I considered Sixth Judicial District Court of Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described below:

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1. Because of the District's size and the limited number of accounting personnel, it is not feasible to segregate duties to achieve effective internal accounting control. This matter was also reported as a reportable condition in my prior year's report.

Management's response:

The Judge's have considered this weakness and determined that it would not be cost effective to employ sufficient personnel to obtain adequate segregation of duties. The Judge's have attempted to mitigate this weakness by their supervision and review procedures.

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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe the reportable condition described above is a material weakness.

Prior year audit findings reportable conditions

Inadequate segregation of duties. This matter has been discussed above.

No management letter was issued.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 19, 2000

