

*Financial Report**Seventeenth Judicial District - District Court Fund**Thibodaux, Louisiana**December 31, 2003*

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the clerk and other appropriate public officials. This 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 7-28-04

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December 31, 2009

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## FINANCIAL SECTION



Bourgeois Bennett

## INDEPENDENT AUDITOR'S REPORT

To the Honorable District Judge,  
Seventeenth Judicial District,  
Thibodaux, Louisiana.

We have audited the accompanying financial statements of the governmental activities and each major fund of the Seventeenth Judicial District - District Court Fund (the District), State of Louisiana, a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2003, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. These 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Seventeenth Judicial District - District Court Fund as of December 31, 2003, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 (j) to the basic financial statements, the District has implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments, as of January 1, 2003.

In accordance with Government Auditing Standards, we have also issued our report dated June 3, 2004 on our consideration of the Seventeenth Judicial District - District Court 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.

The Management’s Discussion and Analysis on pages 3 through 8 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods and measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

*Burgess Bennett, LLC*

Certified Public Accountants

Thibodaux, Louisiana,  
June 3, 2004.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **Seventeenth Judicial District – District Court Fund**

The Management's Discussion and Analysis of the Seventeenth Judicial District – District Court Fund (the District) financial performance presents a narrative overview and analysis of the District's financial activities for the year ended December 31, 2003. This document focuses on the current year's activities, resulting changes and currently known facts. Please read this document in conjunction with basic financial statements, which follow this section.

#### **FINANCIAL HIGHLIGHTS**

The District's assets exceeded its liabilities at the close of fiscal year 2003 by \$746,178 (net assets), which represents a 3.90% decrease from last fiscal year.

The District's revenue in the general fund increased \$20,000 (or 2.35%) primarily due to an increase in co-scholarship payments for personal service expenditures.

The District's expenditures in the general fund decreased \$70,649 (or 4.57%) primarily due the completion of building renovations in 2002.

The District did not have any funds with deficit fund balances.

The District created a new Special Revenue Fund in 2003, the FIMS Program Fund which accounts for the operations of the Families in Need of Services – Juvenile Court.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's annual report consists of four parts: (1) management's discussion and analysis (this section) (2) basic financial statements (3) the optional section that presents other supplementary information and (4) various governmental compliance reports and schedules by certified public accountants and management.

The basic financial statements include two kinds of statements that present different views of the District:

##### **Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private sector business. The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over-time, increases or decreases in net assets may serve as a useful

indicator of whether the financial position of the District is improving or deteriorating. The statement of activities presents information showing how the District's net assets change during each fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs regardless of the timing related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The governmental activity of the District is general government which is comprised of various programs that include operations of the District Court, Drug Treatment Court and Families in Need of Services - Juvenile Court.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the District are governmental funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Drug Treatment Court Fund and Families in Need of Services - Juvenile Court Program Fund (FINS). The District adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 11 through 15 of this report.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in Exhibit B of this report.



## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of the District's financial position. As of December 31, 2003, assets exceeded liabilities by \$746,178. A large portion of the District's net assets (34.40%) reflects its investment in capital assets (e.g., buildings renovations and equipment). Consequently, these assets are not available for future spending. Since this is the first year to report all activities on the accrual basis of accounting, a comparison to the prior year is not possible. However, in future years, this section will explain the differences between the current and prior-year assets, liabilities and changes in net assets.

### **Condensed Statements of Net Assets**

Current and other assets	\$	655,812
Capital assets		236,639
Total assets		<u>892,451</u>
Current liabilities		<u>146,273</u>
Net Assets:		
Invested in capital assets		236,639
Restricted		78,287
Unrestricted		<u>481,211</u>
Total net assets	\$	<u>796,178</u>

Current and other assets include cash and investments that represent 66.99% of total assets. Investments are comprised of certificates of deposit and are available for spending.

### **Governmental Activities**

Again, because this is the first year to report governmental activities on the accrual basis of accounting, a comparison to the prior year is not possible. However, in next year's discussion this section will show a condensed financial comparison of revenues and expenses and provide explanations of significant differences. Governmental activities decreased the District's net assets by \$30,555. Key elements of this decrease are as follows:

## Condensed Changes in Net Assets

### Revenues:

#### Program revenues:

Charges for services	\$	186,612
Operating grants and contributions		1,899,667

#### General revenues:

Grants and contributions not restricted to specific programs		189,000
Unrestricted investment earnings		4,647
Miscellaneous		3,895
Total revenues		<u>2,184,621</u>

### Expenses:

General government		<u>2,158,218</u>
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Decrease in net assets		(28,211)
Net assets beginning of year		78,711
Net assets end of year	\$	<u>50,500</u>

## FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Governmental Funds

The focus of the District's governmental funds is to provide information on non-debt inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balance of \$489,519, an increase of \$9,812 in comparison with the prior year, that is available for spending at the District's discretion. Of the unreserved balance of \$489,519, \$125,175 is designated for subsequent years' expenditures.

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, unreserved fund balance of the general fund was \$406,212. The fund balance of the District's General Fund increased by \$22,150 during the current fiscal year. The key factor of this increase was largely due to a decrease in capital expenditures due to the completion of building renovations in the prior year.

The Drug Treatment Court Fund has an unreserved fund balance of \$68,983. Fund balance decreased by \$27,389 due to providing services in excess of what current year revenue allowed.

The FINS Program Fund has an unreserved total fund balance of \$14,322. This is the first year of operations of this program.

#### General Fund Budgetary Highlights

The budget was amended one time during the year. The primary reason for amending the budget was to prevent compliance violations under state law. The major differences between the original General Fund budget and the final amended budget were as follows:

##### Revenues

- Intergovernmental revenues increased \$171,750 due to on-behalf revenues for an additional judge and his staff. An additional \$108,800 increase was due to monies received from the Criminal Court Fund.
- Sheriff's Office service fees increased \$12,800 due to the District collecting more money than anticipated.

##### Expenditures

- Personal services increased \$154,000 due to an additional judge and his staff.
- Supplies and materials decreased \$12,175 due to costs being less than anticipated.
- Maintenance and repair decreased by \$77,800 due to planned repairs being postponed until 2004.
- Capital expenditures decreased by \$40,000 due to planned equipment purchases being postponed until 2004.

During the year, revenues and expenditures were less than budgetary estimates.

#### CAPITAL ASSETS

##### Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2003, amounts to \$258,659 (net of accumulated depreciation). This investment in capital assets includes buildings renovations and equipment (see table below).

	<u>2003</u>	<u>2002</u>
Buildings renovations	\$ 132,834	\$ 132,834
Equipment	<u>125,825</u>	<u>422,204</u>
Totals	<u>\$ 258,659</u>	<u>\$ 555,038</u>

Additional information on the District's capital assets can be found in the Note 4, Exhibit H of this report.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The Honorable District Judges considered the following factors and indicators when setting next year's budget, rates and fees.

- + Intergovernmental revenues and personal service expenditures are budgeted with a modest 2.5% increase for possible increases in the cost of benefits. Revenues from the Criminal Court Fund have not been budgeted since it is uncertain whether or not monies will be received.
- + Service fees are budgeted at approximately the same amount as 2003 although there is an expectation for a nominal increase.
- + Interest revenues are budgeted with no anticipation of an increase in interest rates.
- + Significant improvements to a courtroom and chambers are planned.
- + Detail plan of equipment needed to be purchased.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Judge Jerome J. Barbara III, Chief Judge of the Seventeenth Judicial District - District Court Fund, P.O. Box 29, Thibodaux, Louisiana 70312.

STATEMENT OF NET ASSETS

## Seventeenth Judicial District - District Court Fund

December 31, 2003

**Assets**

Cash	\$	360,820
Investments		218,878
Due from other governmental units		17,913
Other current assets		179
Capital assets -		
Depreciable, net of accumulated depreciation		<u>236,672</u>
Total assets		<u>\$622,562</u>

**Liabilities**

Accounts payable and accrued expenses		21,176
Due to Lafourche Parish Council		<u>92,987</u>
Total liabilities		<u>114,163</u>

**Net Assets**

Invested in capital assets		256,459
Restricted for:		
Drug Treatment Court		68,980
Families in Need of Services		9,212
Unrestricted		<u>411,212</u>
Total net assets	\$	<u>746,178</u>

See notes to financial statements.

**STATEMENT OF ACTIVITIES****Greenwich Judicial District - District Court Fund**

For the year ended December 31, 2001

Function/Program	Program Revenues		Net (Expense)
	Expenses	Charges for Service	Revenues and
			Operating Grants and Contributions
			Total
			Governmental Activities
Governmental activities			
General government	\$ 1,152,114	\$ 39,842	\$ 1,191,956
General revenues:			
Grants and contributions not restricted to specific programs			100,000
Unrestricted investment earnings			4,647
Miscellaneous			1,891
			106,538
		Change in revenues	(9,118)
Net assets:			
Beginning			79,733
Ending			\$ 70,615

See notes to financial statements.

**FUND BALANCE SHEET  
GOVERNMENTAL FUNDS**

Seventeenth Judicial District - District Court Fund

December 31, 2009

	General Fund	Drug Treatment Court Fund	FWS Program Fund	Total Governmental Funds
<b>ASSETS</b>				
<b>Assets</b>				
Cash	\$ 331,698	\$ 60,116	\$ 21,704	\$ 413,518
Investments	216,878	-	-	216,878
Due from other governmental units	11,506	15,200	-	26,706
Other current assets	-	-	178	178
<b>Total assets</b>	<b>\$ 560,092</b>	<b>\$ 75,326</b>	<b>\$ 21,882</b>	<b>\$ 657,300</b>
<b>Liabilities</b>				
Accounts payable and accrued expenditures	\$ 4,316	\$ 16,084	\$ 476	\$ 20,876
Due to Lakewood Parish Council	-19,717	36,184	7,080	23,547
<b>Total liabilities</b>	<b>\$ -15,401</b>	<b>\$ 20,100</b>	<b>\$ 7,556</b>	<b>\$ 12,655</b>
<b>Fund Balances</b>				
Unexpended, designated for subsequent years' expenditures	113,175	-	-	113,175
Unexpended, reported in:				
General Fund	241,077	-	-	241,077
Special Revenue Funds	-	68,981	14,112	83,093
<b>Total fund balances</b>	<b>\$ 464,252</b>	<b>\$ 69,981</b>	<b>\$ 14,112</b>	<b>\$ 548,345</b>
<b>Total liabilities and fund balances</b>	<b>\$ 448,851</b>	<b>\$ 90,281</b>	<b>\$ 21,648</b>	<b>\$ 560,780</b>

See notes to financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS**

**Seventeenth Judicial District - District Court Fund**

December 31, 2003

<b>Fund Balances - Governmental Funds</b>	<b>\$</b>	<b>489,119</b>	
<b>Amounts reported for governmental activities in the statement of net assets are different because:</b>			
<b>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:</b>			
Governmental capital assets	<b>\$</b>	<b>327,648</b>	
Less accumulated depreciation		<u><b>(221,189)</b></u>	<u><b>256,659</b></u>
<b>Net Assets of Governmental Activities</b>	<b>\$</b>		<u><b>388,178</b></u>

See notes to financial statements.



**STATEMENT OF FINANCIAL POSITION AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS**

Governmental Fund Classes - Budget Year Fund

For the year ended December 31, 2019

	General Fund	Long Term Fund	Other Fund	Total Governmental Fund
<b>Resources</b>				
<b>Intergovernmental</b>				
State of Louisiana	\$ 84,791	\$ 86,133	\$ 34,873	\$ 205,797
Other Governmental	134,489	266,812	17,497	418,808
Service fees				
Health's Office	124,489	-	-	124,489
County of East	18,000	-	-	18,000
Charge for service		1,000	-	1,000
<b>Miscellaneous</b>				
Grant	-	1,000	-	1,000
Interest	4,877	-	-	4,877
Other	1,291	-	-	1,291
<b>Total resources</b>	<u>1,253,750</u>	<u>354,045</u>	<u>54,263</u>	<u>1,662,058</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
Personnel services				
Salaries and related benefits	1,174,933	288,280	14,894	1,478,107
<b>Supplies and services</b>				
Supplies	1,100	28,179	4,799	33,078
Books and subscriptions	1,200	1,120	173	2,493
Computer supplies	4,700	-	359	5,059
Printing	1,417	-	179	1,596
<b>Other services and charges</b>				
Taxi	4,400	30,000	650	35,050
Professional fee	8,600	113,470	-	122,070
Interest	13,200	4,700	-	17,900
Insurance and bonding	14,433	-	100	14,533
Rent	26,280	36,120	1,889	64,289
Telephone	4,897	6,800	1,060	12,757
Lease riding equipment	-	36,800	-	36,800
Contract Labor	-	36,107	-	36,107
Utilities	1,360	1,600	71	2,991
Travel	-	1,000	80	1,080
Food and	1,000	-	-	1,000
<b>Miscellaneous equipment</b>				
Equipment	2,700	1,700	100	4,500
Building	1,000	-	-	1,000
Other	1,800	-	-	1,800
<b>Capital expenditures</b>				
Inventory and supplies	11,800	1,000	1,000	13,800
<b>Total expenditures</b>	<u>1,479,083</u>	<u>538,680</u>	<u>21,203</u>	<u>2,039,066</u>
<b>Change (addition) of resources over expenditures</b>	<u>874,667</u>	<u>315,365</u>	<u>33,060</u>	<u>1,223,092</u>
<b>Other financing sources (Use)</b>				
Operating results	(3,700)	-	1,000	(2,700)
<b>Net Change in Fund Balances</b>	<u>870,967</u>	<u>315,365</u>	<u>34,060</u>	<u>1,220,392</u>
<b>Fund Balances</b>				
Beginning of year	392,883	36,680	-	429,563
<b>End of year</b>	<u>1,263,850</u>	<u>392,045</u>	<u>34,060</u>	<u>1,689,955</u>

See notes to financial statements.

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

Seventeenth Judicial District - District Court Fund

For the year ended December 31, 2020

<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$</b>	<b>9,013</b>
 <i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
 Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period:		
Capital outlay	<b>\$</b>	17,848
Depreciation expense		<u>(8,735)</u>
		9,113
 The net effect of various non-exchange transactions involving capital assets, such as sales, transfers and donations, is to increase net assets.		
		<u>(1,000)</u>
<b>Change in Net Assets of Governmental Activities</b>	<b>\$</b>	<b><u>(9,000)</u></b>

See notes to financial statements.

**STATEMENT OF GOVERNMENTAL FUND RECEIPTS, EXPENDITURES AND  
CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -  
GENERAL FUND**

Township Judicial District - District Court Fund

For the year ended December 31, 2003

	Budgeted Amount		Budgetary Base	Variance with Base Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
<b>Improvements</b>				
State of Wisconsin	\$ -	\$ 0.00	\$ 0.00	\$ (0.00)
Other Local Governments	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
<b>Service fees</b>				
District Office	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Chief of Court	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Miscellaneous</b>				
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Total revenues</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (0.00)</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
Personnel services				
Salaries and related benefits	\$ 1,771,000	\$ 1,840,000	\$ 1,840,000	\$ (69,000)
Supplies and materials	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Fringe	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Books and subscriptions	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Computer supplies	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Printing	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Other services and charges				
Travel	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Professional fees	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Insurance	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Contracting and professional fees	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Telephone	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Miscellaneous	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Utilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Post and mail	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Maintenance and repair				
Equipment	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Building	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Other	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
Capital expenditures				
Machinery and equipment	\$ 0.00	\$ 0.00	\$ 0.00	\$ (0.00)
<b>Total expenditures</b>	<u>\$ 1,771,000</u>	<u>\$ 1,840,000</u>	<u>\$ 1,840,000</u>	<u>\$ 69,000</u>
<b>Transfers (addition of revenues over expenditures)</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (69,000)</u>
<b>Other financing (or operating) receipts (or disbursements)</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
<b>Net Change in Fund Balance</b>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (69,000)</u>
<b>Fund Balance</b>				
Beginning of year	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
End of year	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (69,000)</u>

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

## Seventeenth Judicial District - District Court Fund

December 31, 2003

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Seventeenth Judicial District - District Court Fund (the District) conform to accounting principles generally accepted in the United States of America (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. The following is a summary of significant accounting policies:

**a) Reporting Entity**

The District is a component unit of the Lafourche Parish Council. The District has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

**b) Change in Accounting**

In June 1999, GASB unanimously approved Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. Certain of the more significant changes in Statement No. 34 include for the first time a Management Discussion and Analysis (MD&A) section providing an analysis of the District's overall financial position and results of operations and financial statements prepared using full accrual accounting for all of the District's activities. The District has presented Management's Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements. Other changes are also reflected in the accompanying basic financial statements (including notes to financial statements). The District has elected to implement the general provisions of Statement No. 34 in the current year.

For the year ended December 31, 2003, the District also implemented the following GASB Standards:

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**b) Change in Accounting (Continued)**

- Statement 37 - Basic Financial Statements - and Management's Discussion and Analysis for State and Local Governments: Omnibus
- Statement 38 - Certain Financial Statement Disclosures
- Interpretation No. 6 - Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements

The transition from governmental fund balance to net assets for December 31, 2002, is presented below:

Total fund balance, as previously reported		\$480,507
Capital assets used in governmental activities are not financial resources and, therefore were not previously reported.		
Governmental capital assets	\$ 559,008	
Less accumulated depreciation	(258,812)	296,206
Net assets		\$776,713

**c) Basis of Presentation**

The District's basic financial statements consist of the government-wide statements on all activities of the District and the governmental fund financial statements (individual major funds).

**Government-wide Financial Statements:**

The government-wide financial statements include the Statement of Net Assets and the Statement of Activities for all activities of the District. As a general rule, the effect of interfund activity has been removed from these statements. The government-wide presentation focuses primarily on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities generally are financed through fees, charges for services, intergovernmental revenues and other nonexchange revenues.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c) Basis of Presentation (Continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenue include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

**Fund Financial Statements:**

The fund financial statements are very similar to the traditional government fund statements as presented by governments prior to the issuance of Statement No. 34. Emphasis is now on the major funds in governmental categories. The daily accounts and operations of the District continue to be organized on the basis of a fund and accounts groups, each of which is considered a separate accounting entity. The operations of the fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. Government resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following are the Governmental Funds of the District:

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those that are required to be accounted for in another fund. The General Fund is always a major fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Special Revenue Funds reported as major funds in the fund financial statements are as follows:

**Drug Treatment Court Fund** - accounts for the operations of the Lafourche Parish Drug Treatment Court. Financing is provided by the Louisiana Supreme Court, client fees and other grants.

**FMS Program Fund** - accounts for the operations of the Families in Need of Services - Juvenile Court. Financing is provided by various governmental agencies.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**d) Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**Government-wide Financial Statements:**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**Fund Financial Statements:**

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (measurable to accrual). Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Fees, charges for services and intergovernmental revenues are recorded when earned since they are measurable and available. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the District because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Allocations of cost such as depreciation are not recognized in the governmental funds.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**e) Use of Estimates**

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

**f) Operating Budgetary Data**

As required by Louisiana Revised Statute 39:1303, the Honorable District Judges (the Judges) adopted a budget for the District's General Fund. The public hearings and advertisements were conducted. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Judges. The District amended its General Fund budget one time during the year. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end.

The Judges, as allowed by state law, did not adopt budget for its non-judicial Special Revenue Funds. A budget for each grant is submitted to the respective grantor for approval. Funding is from various federal, state and local governmental agencies and other local agencies. The budgets are prepared on various grant year-ends. Therefore, budget to actual comparisons for the Special Revenue Funds are not presented for the year ended December 31, 2003.

The Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund is presented on the budgetary basis to provide a comparison of actual results with the budget. The major difference between the GAAP basis and budgetary basis is that revenues received from the Lafourche Parish Criminal Court Fund are budgeted when received by the District and are recorded on the modified accrual basis for report purposes.

The adjustment necessary to convert the results of operations for the year from the GAAP basis to the budgetary basis for the general fund is as follows:



**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**f) Operating Budgetary Data (Continued)**

	<u>Net Change in Fund Balance</u>
GAAP basis (as reported)	\$ 22,180
Adjustment:	
Revenues:	
Excess cash received	_106,890
Budgetary basis	<u>\$122,032</u>

**g) Accounts Receivable**

The financial statements for the District contain no allowance for uncollectible accounts. Uncollectible amounts due from other governmental units are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operations of the fund.

**h) Investments**

Investments consist of certificates of deposit stated at cost, which approximates market value.

**i) Capital Assets**

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

**Government-wide Financial Statements:**

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets purchased or acquired with an original cost of \$1,000 or more are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Capital Assets (Continued)

donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings renovations	40 years
Equipment	3 - 10 years

All fixed assets are valued at historical costs.

ii) Accumulated Vacation and Sick Leave

Employees can earn one day of vacation or personal leave for each consecutive month of employment up to a maximum of ten days per year. Vacation shall be taken during the calendar year earned or it is forfeited by the employee. Employees will not be entitled to compensation for unused vacation or personal leave upon termination of employment.

Employees can earn one day of sick leave for each consecutive month of employment up to a maximum of ten days per year. Unused sick leave shall be accumulated from one calendar year to the next up to a maximum of 60 days per year. Employees will not be entitled to compensation for unused sick leave upon termination.

The presiding judge may permit an employee to take additional vacation or sick leave for a reasonable period taking into account the needs of the employee, proper functioning of the court and the public interest.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**k) Interfund Transactions**

Permanent reallocation of resources between funds of the District are classified as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**l) Fund Equity**

**Government-wide Statements:**

Equity is classified as net assets and displayed in three components:

- a. **Invested in capital assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets. At December 31, 2000 the District did not report any borrowings.
- b. **Restricted net assets** - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributions or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted net assets** - All other net assets that do not meet the definition of "restricted" or "invested in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Fund Financial Statements:**

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated. Reserved means that fund balance is not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets that makes them only available to meet future obligations. Designated fund balances result when management tentatively sets aside or earmarks certain resources to expend in a designated manner.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Fund Equity (Continued)**

In contrast to reserved fund balances, designated amounts can be changed at the discretion of management.

Designated for Subsequent Years' Expenditures are amounts in next year's budget that represent deficiencies of revenues over expenditures.

**Note 2 - DEPOSITS**

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States or any other federally insured investment, certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, guaranteed investment contracts and investment grade (A-1/P-1) commercial paper of domestic corporations.

State law requires deposits (cash and certificates of deposit) of all political subdivisions to be fully collateralized at all times. Acceptable collateralization includes FDIC insurance and the market value of securities purchased and pledged to the political subdivisions. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Cash and deposits are categorized into three categories of credit risk.

Category 1 includes deposits covered by federal depository insurance or by collateral held by the District or its agent in the District's name.

Category 2 includes deposits covered by collateral held by the pledging financial institution's trust department or its agent in the District's name.

Category 3 includes deposits covered by collateral held by the pledging financial institution or its trust department or agents but not in the District's name and deposits which are uninsured or uncollateralized.

Note 2 - DEPOSITS (Continued)

The year-end balances of deposits are as follows:

	Bank Balances			Bank Balance
	Category			
	1	2	3	
Cash	\$121,913	\$-	\$272,343	\$394,256
Investments:				
Certificates of deposit	<u>200,000</u>	<u>-</u>	<u>16,478</u>	<u>216,478</u>
Totals	<u>\$121,913</u>	<u>\$-</u>	<u>\$288,821</u>	<u>\$397,756</u>

At December 31, 2003, cash and certificates of deposit in excess of the FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the District. The Governmental Accounting Standards Board (GASB), which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities uncollateralized. Even though the pledged securities are considered uncollateralized 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 depositor that the fiscal agent has failed to pay deposited funds upon demand.

Note 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2003 consisted of the following:

	General Fund	Drug Treatment Court Fund
State of Louisiana:		
Supreme Court	\$ -	\$15,937
Judicial Branch	721	-
Lafourche Parish:		
Clerk of Court	1,615	-
Sheriff	<u>9,649</u>	<u>-</u>
Totals	<u>\$11,985</u>	<u>\$15,937</u>

**Note 4 - CHANGES IN CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2003 was as follows:

	January 1, 2003	Additions	Deletions	December 31, 2003
<b>Capital assets being depreciated:</b>				
Building improvements	\$ 104,884	\$ -	\$ -	\$ 104,884
Equipment	455,264	71,364	46,184	480,444
<b>Total capital assets being depreciated</b>	<b>560,148</b>	<b>71,364</b>	<b>46,184</b>	<b>585,328</b>
<b>Less accumulated depreciation for:</b>				
Building improvements	(4,441)	(1,321)	-	(5,762)
Equipment	(202,491)	(32,814)	(42,044)	(277,349)
<b>Total accumulated depreciation</b>	<b>(206,932)</b>	<b>(34,135)</b>	<b>(42,044)</b>	<b>(283,111)</b>
<b>Total capital assets, net</b>	<b>\$ 353,216</b>	<b>\$ 37,229</b>	<b>\$ 4,140</b>	<b>\$ 399,317</b>

These amounts are based on a physical inventory of capital assets. Adjustments in the amount of \$21,872 were made to balances reported in the General Fixed Asset Account Group at December 31, 2003.

**Note 5 - RISK MANAGEMENT**

The District is exposed to various risks of loss related to theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. No settlements were made during the year that exceeded the District's insurance coverage.

**Note 6 - COMMITMENTS**

On December 21, 2001 and February 13, 2003, the District entered into three year operating lease agreements for office equipment. The lease terms provide for monthly rental payments of \$1,281 and \$174, respectively. The District rents office space for the FINS program on a month-to-month basis for monthly payments of \$675.

**Note 6 - COMMITMENTS (Continued)**

Future minimum lease payments under the outstanding leases at December 31, 2003 are as follows:

<u>Year</u>	<u>Office Equipment</u>
2004	\$16,500
2005	2,091
2006	<u>322</u>
Total	<u>\$18,913</u>

Rental expense incurred under the agreements for the year ended December 31, 2003 was \$23,236.

**Note 7 - ON-BEHALF PAYMENTS**

GAISS Statement 24 "Accounting and Financial Reporting for Certain Grants and Other Financial Assistance" requires that on-behalf payments for fringe benefits and salaries be recognized as revenue and expenditures in the employer government's financial statements. On-behalf payments for fringe benefits and salaries are direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the employes of another, legally separate entity (the employer entity or employer government.) The amount recognized as intergovernmental revenue and personal services expenditures as on-behalf payments amounted to \$1,256,390. Included in the on-behalf payments are contributions to pension plans. The District employes belong to the Louisiana State Employees' Retirement System Pension Plan and Lafourche Parish Council contributes to this pension plan on behalf of the District. The Judges of the District belong to the Louisiana State Employees' Retirement System Pension Plan and the State of Louisiana contributes to this pension plan on behalf of the District.

**Note 8 - REIMBURSED EXPENDITURES**

The District recognized \$13,451 in reimbursements from the Louisiana State Judiciary Department for travel-related expenditures. These reimbursements are accounted for as reductions to the related expenditures.

SUPPLEMENTARY INFORMATION SECTION





Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION**

To the Honorable District Judges,  
Seventeenth Judicial District,  
Thibodaux, Louisiana.

Our report on our audit of the basic financial statements of Seventeenth Judicial District - District Court Fund (the District) for the year ended December 31, 2003, appears on pages 1 and 2. That audit was conducted for the purpose of forming an opinion on such basic financial statements taken as a whole. The information contained in the schedule of governmental fund revenues and expenditures - general fund and graphs of governmental fund revenues - general fund and expenditures - general fund for the year ended December 31, 2003 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements for the year ended December 31, 2003, taken as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the governmental fund balance sheets of Seventeenth Judicial District - District Court Fund as of December 31, 2002 and 2001, and the related statements of governmental fund revenues, expenditures and changes in fund balance for each of the two years in the period ended December 31, 2002 (none of which is presented herein), and we expressed unqualified opinions on these financial statements. In our opinion, the information presented in the schedule of governmental fund revenues and expenditures - general fund and graphs of governmental fund revenues - general fund and expenditures - general fund for the years ended December 31, 2003 and 2001 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

*Bourgeois Bennett, LLC.*  
Certified Public Accountants.

Thibodaux, Louisiana,  
June 3, 2004.

**SCHEDULE OF GOVERNMENTAL FUND REVENUES  
AND EXPENDITURES - GENERAL FUND**

Seventeenth Judicial District - District Court Fund

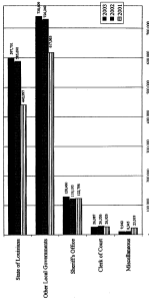
For the years ended December 31, 2003, 2002 and 2001

	<u>2003</u>	<u>2002</u>	<u>2001</u>
<b>Revenues</b>			
State of Louisiana	\$ 597,701	\$ 585,690	\$ 440,997
Other Local Governments	738,699	738,240	617,063
Sheriff's Office	128,460	119,195	103,798
Clerk of Court	26,087	26,326	26,920
Miscellaneous	9,942	8,345	21,019
<b>Total revenues</b>	<u>\$ 1,500,789</u>	<u>\$ 1,467,796</u>	<u>\$ 1,230,797</u>
<b>Expenditures</b>			
Personal services	\$ 1,354,352	\$ 1,326,337	\$ 1,068,710
Supplies and materials	28,801	32,178	30,684
Other services and charges	69,101	56,569	60,162
Maintenance and repair	12,403	13,898	14,500
Capital expenditures	10,949	83,253	88,144
<b>Total expenditures</b>	<u>\$ 1,473,606</u>	<u>\$ 1,548,235</u>	<u>\$ 1,262,800</u>

**GOVERNMENTAL FUND REVENUES - GENERAL FUND**

**Seventeenth Judicial District - District Court Fund**

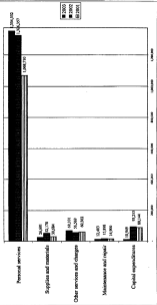
For the years ended December 31, 2003, 2002 and 2001



**GOVERNMENTAL FUND EXPENDITURES - GENERAL FUND**

**Seventeenth Judicial District - District Court Fund**

For the years ended December 31, 2003, 2002 and 2001



**SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS**



Bourgeois Bennett

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

To the Honorable District Judges,  
Seventeenth Judicial District,  
Thibodaux, Louisiana.

We have audited the basic financial statements of the Seventeenth Judicial District - District Court Panel (the District), a component unit of the Lafourche Parish Council, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 3, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the District's basic 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 is required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of

one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

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

*Burgess Bennett, LLC*

Certified Public Accountants

Thibodaux, Louisiana,  
June 3, 2004.





REPORTS BY MANAGEMENT

## SCHEDULE OF PRIOR YEAR FINDINGS

### **Seventeenth Judicial District - District Court Fund**

For the year ended December 31, 2003

#### **Section I Internal Control and Compliance Material to the Basic Financial Statements**

##### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 2002.  
No reportable conditions were reported during the audit for the year ended December 31, 2002.

##### **Compliance**

No compliance findings material to the basic financial statements were noted during the audit for the year ended December 31, 2002.

#### **Section II Internal Control and Compliance Material to Federal Awards**

Seventeenth Judicial District - District Court Fund did not receive federal awards in excess of \$200,000 during the year ended December 31, 2002 and therefore is exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 2002.

## MANAGEMENT'S CORRECTIVE ACTION PLAN

### **Seventeenth Judicial District – District Court Fund**

For the year ended December 31, 2003

#### **Section I Internal Control and Compliance Material to the Basic Financial Statements**

##### **Internal Control**

No material weaknesses were reported during the audit for the year ended December 31, 2003. No reportable conditions were reported during the audit for the year ended December 31, 2003.

##### **Compliance**

No compliance findings material to the basic financial statements were noted during the year ended December 31, 2003.

#### **Section II Internal Control and Compliance Material to Federal Awards**

Seventeenth Judicial District - District Court Fund did not receive federal awards in excess of \$100,000 during the year ended December 31, 2003 and therefore is exempt from the audit requirements under the Single Audit Act and OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations.

#### **Section III Management Letter**

A management letter was not issued in connection with the audit for the year ended December 31, 2003.