

**INTERIM FINANCIAL DISTRICT COURT - DISTRICT JUDGE**  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

**FINANCIAL STATEMENTS**

December 31, 2003

Under provisions of state law this report is a public document. A copy of the report has been submitted to the audit 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 each parish court of court.

Release Date 7-28-04

SIXTEENTH JUDICIAL DISTRICT COURT – DISTRICT JUDGE  
Parties of Iberia, St. Martin and St. Mary, Louisiana

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## **BOUDREAUX, HENDERSON AND COMPANY, LLP**

Certified Public Accountants • Financial & Business Consultants

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### **INDEPENDENT AUDITORS' REPORT**

Honorable Edward M. Leonard, Chief Judge  
Sixteenth Judicial District Court – District Judge  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
New Iberia, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sixteenth Judicial District Court – District Judge, as of and for the year ended December 31, 2005, which collectively comprise the basic financial statements of the Sixteenth Judicial District Court – District Judge as listed in the table of contents. These financial statements are the responsibility of the District Court's management. Our responsibility is to express an opinion 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 *Government 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sixteenth Judicial District Court – District Judge, as of December 31, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2004 on our consideration of the Sixteenth Judicial District Court – District Judge'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.

As described in Note A to the basic financial statements, the Sixteenth Judicial District Court – District Judge adopted the provisions of *Governmental Accounting Standards Board Statement No. 34, Accounting and Financial Reporting for Nonexchange Transactions*, and *Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments* as of January 1, 2005. This results in a change to the Sixteenth Judicial District Court – District Judge Fund's method of accounting for certain nonexchange revenues and a change in the format and content of the basic financial statements.

Management's Discussion and Analysis and the other required supplementary information on pages 3-13 and 24-29, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consist primarily of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

*Boudreaux, Henderson & Co., LLP*

New Bern, Louisiana

June 10, 2004



Department of Revenues  
State Administration

STATE OF LOUISIANA  
SIXTEENTH JUDICIAL DISTRICT COURT  
COMMISSIONERS BUILDING • SUITE 600  
500 South Street  
New Orleans, Louisiana  
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FINISHED ON  
DATE  
BY NUMBER  
BY NAME

SIXTEENTH JUDICIAL DISTRICT COURT  
PARISHES OF IBERIA, ST. MARY AND ST. MARTIN

MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended December 31, 2003

The purpose of the "Management's Discussion and Analysis" section is to offer this narrative overview of the financial performance of the Sixteenth Judicial District Court during the fiscal year ended December 31, 2003. The Court's financial performance is discussed and analyzed within the context of the basic financial statements and the accompanying notes to the financial statements and should be read in conjunction with the financial report as a whole.

This discussion is designed to provide an objective and easy to read analysis of the financial performance of the Sixteenth Judicial District Court. This section is intended to provide an overview of the Court's financial activity, identify changes in the Court's financial position, identify any notable deviations from the approved budget, and identify individual fund issues or concerns.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Government Accounting Standards Board (GASB) in Statement No. 34. Certain components are required by the GASB Statement No. 34 to be included in this discussion, including comparative information between the current year and the prior year. Comparative information of the previous year has not been prepared as this is the first year of implementing the new reporting model, as permitted by the GASB Statement No. 34. Subsequent reports will include the comparative information.

#### OVERVIEW OF FINANCIAL STATEMENTS

The basic financial statements of the Sixteenth Judicial District Court consist of the following components: (1) Government-Wide Financial Statements, (2) Fund Financial Statements, (3) Notes to the financial statements, and (4) Other supplementary information to supplement the basic financial statements.

#### Government-Wide Financial Statements

The government-wide financial statements provide a broad overview of the District Court's financial position and results of operations in a manner similar to a private sector

SIXTEENTH JUDICIAL DISTRICT COURT  
Parishes of Iberia, St. Martin and St. Mary  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

business. The *Statement of Net Assets and Statement of Activities* provide information about the activities of the District Court as a whole and present a long-term view of finances.

- A. The *Statement of Net Assets* presents information of the District Court's assets and liabilities using the accrual basis of accounting. The difference between the assets and liabilities is reported as net assets. Net assets provide a way to measure the financial health or financial position of the District Court. Increases or decreases in net assets, over time, may serve as a useful indicator of whether the financial position of the District Court as a whole is improving or deteriorating.
- B. The *Statement of Activities* presents information showing how the net assets changed during the current fiscal year. The design of this statement shows the financial reliance of governmental activities or functions on revenues.

#### Governmental Activities

The *Statement of Net Assets and Statement of Activities* reports only one type of activity - governmental activities. The governmental activities of the District Court include basic judicial services. Governmental activities are primarily funded by court costs and fees. Governmental activities provide for personnel, office supplies and equipment, and other costs related to the proper administration of the District Court.

General revenues are those available to the District Court to pay for the governmental activities described above. The following chart shows the District Court's general revenues for the fiscal year ended December 31, 2003:

Governmental Activities Revenues:	FYE 2003 Amount	Percent of Total
Fees and Fines	\$ 697,036	68%
Operating Grants and Contributions	283,338	28%
Interest	44,603	4%
Other	117	.0%
<b>Total Revenues:</b>	<b><u>\$1,025,194</u></b>	<b>100%</b>

The expenditures related to these functions of the District Court are shown below. Judicial governmental activities include the following major expenditures:

Governmental Activities Expenses:	FYE 2003 Amount	Percent of Total
District Court	\$ 275,627	30%

**SEVENTH JUDICIAL DISTRICT COURT**  
**Parishes of Iberia, St. Martin and St. Mary**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Hearing Office	\$71,996	50%
St. Mary Drug Court Training	618	0%
St. Mary Drug Court	<u>200,436</u>	<u>20%</u>
Total Expenditures	<u>273,050</u>	<u>100%</u>

This is the first year utilizing the new reporting standard; therefore, the information is not available to allow an analysis of the current year and prior year governmental activities. In subsequent years, this section will discuss and analyze significant differences.

Total revenues were \$1,025,191 for the year in governmental activities. The total cost of all judicial programs and services was \$1,053,715, which exceeded current year revenues by \$28,524. There were no new programs implemented during the year reported.

**Government-Wide Financial Statement Analysis**

The District Court implemented the new financial reporting model used in this report with the current fiscal year ending December 31, 2003. As financial information is accumulated from year to year on a consistent basis, changes in net assets may be used to discuss the changing financial position of the District Court as a whole.

The net assets of the District Court at the end of the current year are \$2,893,317. The following table provides a summary of net assets:

**Summary of Net Assets**

	<u>Governmental Activities</u>	<u>Percentage Total</u>
<b>Assets:</b>		
Current assets	\$2,054,004	90%
Capital assets	<u>111,382</u>	<u>4%</u>
Total Assets	<u>\$2,165,386</u>	<u>100%</u>
<b>Liabilities:</b>		
Current liabilities	\$ 68,648	100%
Long-term liabilities	<u>0.00</u>	<u>0%</u>
Total Liabilities	<u>\$ 68,648</u>	<u>100%</u>
<b>Net Assets:</b>		
Investment in capital assets	\$ 111,382	
Unrestricted	<u>2,781,935</u>	
Total Net Assets	<u>\$2,893,317</u>	
<b>Total Liabilities and Net Assets</b>	<u>\$2,961,965</u>	

**SIXTEENTH JUDICIAL DISTRICT COURT**  
**Parishes of Iberia, St. Martin and St. Mary**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

The District Court reports unrestricted assets of \$2,784,335 and has \$111,382 invested in capital assets. Current assets exceed current liabilities by \$2,784,335, which equals unrestricted net assets.

<i>Summary of Changes in Net Assets</i>		
	<u>Governmental</u> <u>Activities</u>	<u>Percentage</u> <u>Of Total</u>
<b>Revenues:</b>		
Programs:		
Fees and Fines	\$ 697,695	68%
Operating Grants and Contributions	240,338	29%
General:		
Interest	44,612	4%
Other	<u>117</u>	<u>.0%</u>
<b>Total Revenues</b>	<b><u>\$1,022,932</u></b>	<b><u>100%</u></b>
<b>Program Expenses:</b>		
District Court	\$ 279,627	30%
Hearing Officer	371,996	34%
St. Mary Drug Court Testing	618	0%
St. Mary Drug Court	<u>200,424</u>	<u>20%</u>
<b>Total Expenses</b>	<b><u>\$1,053,715</u></b>	<b><u>100%</u></b>
<b>Capital Assets</b>		
<b>Change in Net Assets</b>	<b>\$ (30,613)</b>	
<b>Beginning Net Assets</b>	<b>2,834,948</b>	
<b>Ending Net Assets</b>	<b><u>\$2,804,335</u></b>	

The balance of net assets represents accumulated results of all past years' operations. If the District Court were to pay all bills or outstanding debt obligations, this amount represents the assets that would remain. Unrestricted net assets can be used to finance the day-to-day operations of the District Court without constraints established by law or legal requirements.

A portion of the District Court's net assets, 4%, reflects its investments in capital assets such as office furniture and fixtures, computer and related equipment, other office equipment, and court security equipment. The District Court uses these assets to provide judicial services to citizens.

Total revenues decreased by \$204,777 or 17% from the previous year. Of this decrease, \$133,150 is attributable to a reduction of hearing officer fees collected for the year. Other decreases include drug court fees collected and federal grants.



SIXTEENTH JUDICIAL DISTRICT COURT  
Parishes of Iberia, St. Martin and St. Mary  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

**Fund Financial Statements**

The fund financial statements present information on the individual funds in more detail. The Court's funds are grouped into two categories, one General Fund and various Special Revenue Funds. Each fund is used to account for and maintain control over resources that have been segregated for specific activities or objectives. The District Court uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for the District Court's basic services. The government fund statements provide a detailed short-term view of the general governmental operations of the District Court and the basic services it provides. The fund statements help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Court's programs. The focus is narrower than the government-wide financial statements and it is useful to compare the information presented for the government funds with similar information presented for governmental activities in the government-wide statements. Funds are reported using a modified accrual accounting method, which measures only cash and other financial resources that can readily be converted to cash.

Fund Financial Statements show more detailed information about the most significant funds. They show how services are financed short-term and the amount of financial resources available in the near future to finance programs.

The District Court maintains one General Fund (Judicial Expense Fund) and various Special Revenue Funds (Hearing Officer Fund, St. Mary Drug Court Fund, and St. Mary Parish Drug Court Testing Fund). The Judicial Expense Fund and Hearing Officer Fund were established by state law. The Drug Court Funds were established by the District Court to help control and manage money for particular or restricted purposes and to ensure that the District Court is in compliance with the legal regulations and responsibilities governing these funds. The General Fund is unrestricted and provides funding for the general day-to-day operations of the District Court. The Special Revenue Funds are subject to legal restrictions and fund specific programs or objectives of the District Court.

- A. The *Balance Sheet* presents information of the District Court's assets and liabilities using the modified accrual basis of accounting. This statement differs from the government-wide Statement of Net Assets in that the information is presented for the General Fund and for the Special Revenue Funds (combined).
- B. The *Statement of Revenues, Expenditures and Changes in Fund Balance* presents information showing the direct relationship between revenues and expenditures for the current year, and the resulting surplus or deficit which increases or decreases the fund balance. The fund balance shows the financial resources readily available to fund the programs and services of the District Court.

**SIXTEENTH JUDICIAL DISTRICT COURT**  
Parishes of Iberia, St. Martin and St. Mary  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Fund Financial Statement Analysis**

The fund financial statements focus on the use of spendable resources and balances of the spendable resources at the end of the fiscal year. These statements are useful in evaluating the annual financing requirements of governmental programs and the commitment of spendable resources. Surplus fund balances may be retained for unforeseen future emergencies such as natural disasters, decreases in economic conditions, emergency capital outlay requirements, and other similar conditions.

**General Fund**

The General Fund (Judicial Expense Fund) is an unrestricted fund established by law for the purpose of funding the basic services and the day-to-day operations of the District Court.

*Summary of Statement of Operations*  
*General Fund*

	<u>2002</u>	<u>2003</u>	<u>Increase (Decrease)</u>
Revenue	\$ 316,389	\$ 333,632	\$ 17,243
Expenditures	<u>176,486</u>	<u>301,529</u>	<u>(74,957)</u>
Excess of Revenues Over (Under) Expenditures	(50,097)	32,103	82,200
Fund Balance at Beginning of Year	<u>\$1,113,305</u>	<u>\$1,057,388</u>	<u>(55,917)</u>
Fund Balance at End of Year	<u>\$1,057,208</u>	<u>\$1,090,491</u>	<u>\$ 33,283</u>

Fund balance of the General Fund increased by \$33,283 from the prior year to \$1,090,491. The reserve fund balance in the Judicial Expense Fund of \$1,090,491 indicates that these funds are available for future spending.

**Special Revenue Funds**

Special Revenue Funds are established by law or by the District Court to help control and manage money for particular or restricted purposes and to ensure that the District Court is in compliance with the legal regulations and responsibilities governing these funds. The special

**SIXTEENTH JUDICIAL DISTRICT COURT**  
**Parishes of Iberia, St. Martin and St. Mary**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

revenue fund in this report includes the Hearing Officer Fund which is established by law for the purpose of funding the administrative costs of a system for the expedited process for the establishment of paternity and establishment or enforcement of support. Also included in this report are the St. Mary Parish Drug Court Testing Fund and the St. Mary Parish Drug Court Fund. The St. Mary Parish Drug Court Testing Fund has been established by the District Court for the management of fees collected for drug testing and other costs related to the operation of the drug court program. The St. Mary Parish Drug Court Fund was established for the management of a Federal grant fund program, which assists drug court clients in obtaining housing while providing life and job skill services to clients.

*Summary of Statement of Operations*  
*Special Revenue Funds (Combined)*

	<u>2002</u>	<u>2003</u>	Increase (Decrease)
Revenues	\$ 913,271	\$ 665,481	\$ (247,790)
Expenditures	\$ 861,696	\$ 776,802	\$ 84,894
Excess of Revenues Over (Under) Expenditures	91,575	(81,324)	(172,900)
Fund Balance at Beginning of Year	<u>\$1,734,933</u>	<u>\$1,756,698</u>	\$ 21,765
Fund Balance at End of Year	<u>\$1,786,698</u>	<u>\$1,690,374</u>	\$ 96,324

The Special Revenue Fund balance decreased by \$87,324 or 5%. This decrease is attributed to a number of factors. The Hearing Officer Fund realized a deficit for the 2003 fiscal year in the amount of \$50,812, due to decrease in fees collected for the year as a result of state non-support case requirements. During late 2002, the Office of Family Support, Department of Social Services of the State of Louisiana notified the District Court that a signed "Teyer Designation Form" would be required from non-custodial parents, acknowledging and authorizing that a portion of the submitted payments be collected by the State in payment of the five percent fee for the District Court, for those cases in which the administrative fee is ordered. Effective May, 2003, State of Louisiana Central Collection Unit began withholding the District Court administrative fee only from those cases in which signed paper designation forms had been received. The Hearing Officer Fund revenues decreased during 2003 in proportion to the number of cases in which signed designation forms were not received. The District Court began an effort to obtain signed forms during December 2003 and continued that effort throughout the year.

SIXTEENTH JUDICIAL DISTRICT COURT  
Parishes of Iberia, St. Martin and St. Mary  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

The St. Mary Drug Court Fund, a special revenue fund established to maintain a drug-court related grant program shows a reduction in revenues from the previous year. This grant program contributes to success of the District Court drug court programs and is funded 100% by Federal grant funds. Revenues are directly offset by expenditures for the year reported. The grant program objectives were revised during 2003 to service fewer clients from the previous year to enable program staff to provide a higher level of services to a slightly reduced number of clients.

### ANALYSIS OF BUDGET VARIANCES

#### **Revenues**

##### **Variations Between the Original Budget and the Amended Budget**

The total revenues budgeted were decreased from the original budget of \$1,335,339 to \$1,096,804 in the amended budget.

Budgeted Fees and Fines were decreased due to an anticipated reduction in Hearing Office Fund revenues for 2003. During November 2003 the State Support Enforcement Services office notified the District Court that the court's administrative fee would only be applicable to non-support cases in which a signed payer designation form was obtained for those cases in which the administrative fee was entered. The payer designation form is an acknowledgment and authorization by the payer that a portion of the submitted payments is extracted by the State in payment of the five percent administrative fee for the District Court. Notification of this requirement was received after budget revenues for the original 2003 budget were calculated.

Interest Earnings were decreased from the 2003 original budget estimate due to the drastic drop in interest rates during 2003.

##### **Variations Between the Amended Budget and Actual Results**

The actual results presented an overall favorable variance of \$18,269 or 2% over budget estimates. Actual fines and interest earnings received exceeded the amended budget estimates by \$18,812 and \$1,572, respectively.

Although Grant revenues received were \$2,088 less than the amended budget amount, it should be noted that the terms of the grant programs in effect during 2003 provided for 100% reimbursement of actual expenditures of those programs.

SIXTEENTH JUDICIAL DISTRICT COURT  
Parishes of Iberia, St. Martin and St. Mary  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

**Expenditures**

**Variations Between the Original Budget and the Amended Budget**

Overall budgeted expenditures were decreased from the original budget of \$1,232,313 to \$1,218,873 in the amended budget.

Salaries and Related Benefits and Operating Expenditures were increased to fund the hiring of a temporary employee to obtain signed payor designation forms for active non support cases as required by the State Support Enforcement Services office.

Capital Outlay expenditures were increased to purchase the necessary office and computer equipment needed. The original capital outlay expenditures estimates were budgeted on a contingency basis and actual expenditures needed exceeded the original estimates. Additionally, office equipment was purchased to set up a Family Court office in St. Martin Parish. The Family Court program was expanded into St. Martin Parish during 2000 utilizing the Iberia and St. Mary Parish Family Court staff, additional employees were not hired.

Professional Fees, Materials and Supplies, and Travel expense categories were decreased based on actual anticipated expenditures through year-end.

**Variations Between the Amended Budget and Actual Results**

The actual expenditures presented an overall favorable variance of \$131,346 or 12% under budget estimates. Actual expenditures were below amended budgeted projections in all budget expense categories.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

The Sixteenth Judicial District Court had a total of \$111,380 invested in capital assets, net of accumulated depreciation, for the year ended December 31, 2000. Capital assets include furniture and fixtures, computer and related equipment, other office equipment, as well as security and drug testing equipment. A total of \$26,814 was invested in capital assets during 2000. Deletions for the year totaled \$10,772. The current year's major additions included one copier, two fax machines, one projector and related equipment for courtroom use, six laptop computers, 2 desktop computers, one drug testing machine, and computer network and related equipment.

**Capital Asset Summary**

Beginning net capital assets	\$ 85,565
Increase in net capital assets	25,815

SIXTEENTH JUDICIAL DISTRICT COURT  
Parishes of Iberia, St. Martin and St. Mary  
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Decrease in net capital assets	(2,590)
Ending net-capital assets	\$111,382

#### Long-term Debt Activity

The District Court has no long-term debt activity to report.

#### OVERALL FINANCIAL POSITION ANALYSIS

The overall financial position of the District Court was very stable and healthy during this reporting period. The District Court's investments are liquid and readily available to finance the judicial program and services provided, and the District Court has no long-term debt to report. In subsequent years, information will be available to allow an analysis of the current and prior year activities, and this section will discuss and analyze significant changes in the financial position of the District Court.

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

##### Revenues

Revenues were budgeted for 2004 with an overall increase from \$1,095,804 in 2003 to \$1,182,686 in 2004, or 8%. General Fund Fees and Fines were budgeted at the same amount as in 2003. There were no factors present to indicate that increases should be expected during 2004. Interest Earnings were budgeted with a moderate increase based on current interest rates at year-end 2003. Grants were budgeted at the amount of grant funds available for the 2004 fiscal year for programs existing in 2003. Additional grant revenues were budgeted for an anticipated award to be received during 2004 to expand and enhance the district-wide network. Hearing Officer Fund revenues were budgeted at a modest increase from \$474,254 in 2003 to \$474,090 in 2004, or 0%, based on the District Court's continued efforts to obtain signed paper designation forms for active non support cases and the progress made through the end of 2003.

##### Expenditures

Expenditures were budgeted for 2004 with an overall increase from \$1,216,873 to \$1,254,744, or 3%. Salaries and Related Benefits were budgeted with five percent increases. The group insurance budget was increased based on anticipated premium increases during 2004.

The 2004 budget reflects the expansion of the Family Court program in St. Martin Parish, by hiring two part-time employees to provide Family Court services in St. Martin Parish. The Family Court program provides a hearing officer to conduct pre-trial conferences in all family cases to allow respective parties and their attorneys to reach an agreement regarding the terms or outcome of the case before appearing in Court before the Judge for a final judgment. The program has been successful throughout the district. During 2003 the St. Mary Parish hearing officer implemented the program in St. Martin Parish, however, due to the case load, it is no longer

**SIXTEENTH JUDICIAL DISTRICT COURT**  
**Parishes of Iberia, St. Martin and St. Mary**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

able to cover both parishes. The Judges of the District Court agreed to increase the services offered in this program based on the funds in reserve, which are available to meet these additional expenditures.

The 2004 budget also includes additional Capital Outlay expenditures budgeted for the enhancement and expansion of the district-wide network. A grant award through the Louisiana Supreme Court is anticipated to fund this project, to provide the Judges with access to the statewide Criminal Justice Information System databases. Additional Capital Outlay expenditures were budgeted on a contingency basis.

The overall budget reflects an anticipated deficit for 2004, estimated at \$257,188. The Judges of the District Court elected to maintain the same level of services traditionally offered, as well as expand the Family Court Program. This continued level of services may be provided due to the available funds in reserve.

### **CONTACTING THE COURT'S FINANCIAL MANAGEMENT**

This report is designed to provide the citizens and taxpayers with a general overview of the finances of the Sixteenth Judicial District Court and to show the Court's accountability for the revenues it receives. Questions concerning any of the information provided in this report, or requests for additional information, may be addressed to: Court Administrator, 300 Iberia Street, Suite 100, New Iberia, Louisiana 70560.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**



SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parties of Iberia, St. Martin and St. Mary, Louisiana  
STATEMENT OF NET ASSETS  
December 31, 2003

ASSETS

ASSETS:

Cash and cash equivalents	\$	456,093
Investments		2,156,943
Interest receivable		1,890
Intergovernmental receivable		118,479
Capital assets, net of accumulated depreciation		<u>111,382</u>

TOTAL ASSETS \$ 2,965,188

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts, salaries & other payables	\$	<u>89,648</u>
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NET ASSETS:

Invested in capital assets		111,382
Unrestricted		<u>2,784,152</u>

TOTAL NET ASSETS 2,895,732

TOTAL LIABILITIES AND NET ASSETS \$ 2,965,188

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

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2003**

	Expenses	Program Revenues		Net Revenue (Expense)
		Fees and Fines	Operating Grants and Contributions	
<b>Functions and Programs</b>				
<b>GOVERNMENTAL ACTIVITIES:</b>				
District Court	\$ 275,623	\$ 235,134	\$ 81,480	\$ 44,997
Hearing Officer	371,996	448,465	0	(125,555)
St. Mary Drug Court Training	618	9,649	0	8,831
St. Mary Drug Court	309,474	0	201,858	(2,616)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>\$ 1,053,713</u>	<u>\$ 693,248</u>	<u>\$ 283,338</u>	<u>\$ (173,127)</u>
		<b>General revenues:</b>		
		Interest	\$	44,612
		Other		117
		<b>Total general revenues</b>		<u>44,729</u>
		<b>Change in net assets</b>		<u>(128,398)</u>
		Net assets - beginning of year		<u>2,814,349</u>
		Net assets - end of year	\$	<u>2,685,951</u>

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

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**FUND FINANCIAL STATEMENTS**

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**BALANCE SHEET**  
**Governmental Funds**  
**December 31, 2000**

**ASSETS**

	General	Special	Total
<b>ASSETS:</b>			
Cash and cash equivalents	\$ 107,578	\$ 110,115	\$ 456,000
Investments	740,159	1,511,783	2,158,942
Interest receivable	1,807	323	1,898
Intergovernmental receivable	91,582	44,977	136,479
Due from Other Funds	<u>0</u>	<u>17,000</u>	<u>17,000</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,171,866</u></b>	<b><u>\$ 1,713,148</u></b>	<b><u>\$ 2,871,094</u></b>

**LIABILITIES AND FUND BALANCES**

<b>LIABILITIES:</b>			
Accounts, salaries & other payables	\$ 48,875	\$ 19,774	\$ 68,649
Due to Other Funds	<u>17,000</u>	<u>0</u>	<u>17,000</u>
<b>TOTAL LIABILITIES</b>	<b><u>66,000</u></b>	<b><u>19,774</u></b>	<b><u>86,000</u></b>
<b>FUND BALANCES</b>			
Unreserved - undesignated	<u>1,098,981</u>	<u>1,693,374</u>	<u>2,794,315</u>
<b>TOTAL FUND BALANCES</b>	<b><u>1,098,981</u></b>	<b><u>1,693,374</u></b>	<b><u>2,794,315</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 1,157,008</u></b>	<b><u>\$ 1,713,148</u></b>	<b><u>\$ 2,871,094</u></b>

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

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO**  
**NET ASSETS OF GOVERNMENTAL ACTIVITIES**  
 December 31, 2020

Total governmental fund balances	\$		2,784,593
Accounts reported for governmental activities in the Statement of Net Assets are different because capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			
			(11,342)
Elimination of interfund assets and liabilities			
Due from other funds	\$	(17,853)	
Due to other funds		<u>17,853</u>	<u>\$</u>
Net assets of governmental activities			<u>\$ 2,655,732</u>

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

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberville, St. Martin and St. Mary, Louisiana**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Governmental Funds**  
**December 31, 2003**

	General	Special	Total
<b>REVENUES:</b>			
Fees and fines	\$ 138,124	\$ 497,812	\$ 635,936
Grants - state and federal	81,488	281,838	363,326
Interest	14,908	29,711	44,619
Other	<u>112</u>	<u>0</u>	<u>112</u>
<b>TOTAL REVENUES</b>	<u>234,632</u>	<u>809,361</u>	<u>1,044,000</u>
<b>EXPENDITURES:</b>			
Salaries and related benefits	62,771	581,380	644,151
Operating services	77,743	189,872	267,615
Professional fees	35,629	38,263	73,892
Materials and supplies	19,832	11,978	31,810
Travel and other charges	31,132	16,949	48,081
Capital outlay	<u>44,872</u>	<u>12,962</u>	<u>57,834</u>
<b>TOTAL EXPENDITURES</b>	<u>262,859</u>	<u>770,362</u>	<u>1,033,221</u>
<b>EXCESS OF REVENUES OVER</b>			
<b>(UNDER) EXPENDITURES</b>	31,773	(60,999)	(29,226)
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>1,837,288</u>	<u>1,780,688</u>	<u>2,617,976</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,869,061</u>	<u>\$ 1,693,374</u>	<u>\$ 2,562,435</u>

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

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

*Governmental Funds*  
 December 31, 2009

Net change in fund balance - total governmental funds	\$	(55,600)
<p>Amounts reported for governmental activities in the Statement of Activities are different because 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.</p>		
		37,613
Amount of loss recognized from disposal of assets in the current period.		<u>(2,999)</u>
Change in net assets of governmental activities	<u>\$</u>	<u>(20,986)</u>

**SIXTEENTH JUDICIAL DISTRICT COURT – DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS**

The Sixteenth Judicial District Court – District Judge Fund was created by Louisiana Revised Statute (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, on behalf of the Sixteenth Judicial District have control over the fund and all disbursements made from the fund.

The Sixteenth Judicial District Court previously had two general 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 A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity.** – For financial reporting purposes, in conformance with Section 2100 of the Governmental Accounting Standards Board Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification), the Sixteenth Judicial District Court – District Judge funds referred to as the District Court, includes all funds, account groups, activities, or others, that are controlled by the District Court, comprised of independently elected parish officials. As independently elected parish officials, the District Court is solely responsible for the operations of its office, which includes the hiring or retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Court that are paid for or provided by the Iberia, St. Mary, and St. Martin parish governments, such as maintenance and operation of the parish courthouses in which the District Court's offices are located and funds for equipment and furniture of the District Court, the District Court is financially independent.

Statement No. 14 of the GASB established the following criteria for determining if a governmental entity is a primary government or a component unit of a primary government:

- a. It has a separately elected governing body.
- b. It is legally separate.
- c. It is financially independent of other governments.

Because it meets the above criteria the District Court is not considered a component unit of any other governmental entity, nor is it considered a primary government for any other governmental entities. Accordingly, the District Court is a separate governmental reporting entity. The activities of the parish government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from those of the Sixteenth Judicial District Court – District Judge.



**SIXTEENTH JUDICIAL DISTRICT COURT – DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS**

*Basic of presentation* – In June 1998, the GASB unanimously approved Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Certain of the significant changes in the presentation of its basic financial information include, for the first time a Management Discussion and Analysis (MDMA) section providing an analysis of the Judicial Expense Fund's overall financial position and results of operations and financial statements prepared using full accrual accounting for all the Judicial Expense Fund's activities. These and other changes are reflected in the accompanying financial statements including the notes to the financial statements. The Judicial Expense Fund has elected to implement the general provisions of the Statement in the current year and plans to retroactively report capital assets acquired prior to December 31, 2002.

The implementation of GASB Statement No. 34 caused the opening fund balance at December 31, 2002 to be restated in terms of Net Assets as follows:

Governmental Funds' Balance, December 31, 2002		\$ 2,877,998
Add capital assets as of December 31, 2002:		
Cost	\$ 198,416	
Accumulated depreciation	( 72,051)	\$ 126,365
Net Assets at December 31, 2002		\$ 2,932,348

***Basic financial statements***

*Government-wide financial statements*– The statement of net assets and statement of activities about the reporting government as a whole. They include all funds of the reporting entity. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

*Fund financial statements* – 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.

**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. 13:296.J7 provides for the collection

**SIXTEENTH JUDICIAL DISTRICT COURT – DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS**

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 Funds**

***IV-D Hearing Officer Fund*** – This fund was established by R.S. 48:234.5 to provide 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 five percent of all existing and future support obligations to fund the administrative costs of the system for expedited process. On November 20, 2002 the Sixteenth Judicial District Court – District Judge was notified by the State of Louisiana, Department of Social Services, Office of Family Support that a written affirmative designation must be executed by a non-custodial parent within ninety days clearly authorizing a portion of the child support payment to be distributed as the court's five percent administrative fee. Support Enforcement Services required the Payer Designation Form on file in every case in which the five percent administrative fee is ordered or Support Enforcement Services will not withhold and disburse the fee to the Hearing Officer Fund. Of the 8,580 cases, approximately 5,000 signed Payer Designation Forms were submitted to Support Enforcement Services authorizing them to extract the court's five percent administrative fee. The Sixteenth Judicial District Court – District Judge is not able to determine the extent to which letters will be obtained on the remaining outstanding cases.

***The St. Mary Parish Drug Court Testing Fund*** – This 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.

***St. Mary Drug Court Fund*** – This fund was established to administer a Federal grant awarded by the Substance Abuse and Mental Health Services Administration (SAMHSA), Center for Substance Abuse Treatment (CSAT), and Targeted Capacity Expansion (TCE) Grant. This grant was awarded to Judge William D. Hunter, Division D, for the implementation of the Addiction Recovery Community Homes (ARCH) Network program, which provides residential outpatient recovery home facilities for qualified Sixteenth Judicial District Drug Court Program clients.

**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 "what" transactions are recorded regardless of the measurement focus applied. Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, Accounting and Financial Reporting for Non-exchange Transactions.

***Measurement focus:*** The government-wide financial statements are presented using the economic resources measurement focus. The accounting objectives of this measurement

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS**

focus are the determination of operating income, changes in net assets, and financial position. All assets and liabilities (whether current or non-current) associated with their activities are reported. All governmental funds utilize a current financial resources measurement focus in the fund financial statements. Only current financial assets and liabilities are generally included on the balance sheet. Operating statements present sources and uses of available spendable financial resources during a given period. The fund balance is the measure of available spendable financial resources at the end of the period.

**Basis of accounting**-The government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred or economic assets are used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Revenues are recognized when "measurable and available." Measurable means the amount of the transaction can be determined, and available means collectible within the current period. Expenditures are recorded when the related fund liability is incurred.

**Budget** - The District Court prepares and adopts a budget in accordance with R.S. 39:1361 et seq. The proposed budget for the year ended December 31, 2003 was made available for public inspection at a hearing held at the St. Mary Parish Courthouse on December 30, 2002. 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 1, 2002. 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. Personal 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 revenues 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.

**Interfund receivables and payables** - During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and service type transactions are classified as "due to and from other funds." Interfund receivables and payables are eliminated in the Statement of Net Assets. Details of interfund receivables and payables at year-end are found in Note G.

**Cash and investments** - Cash and cash equivalents include amounts in demand deposits, interest-bearing demand deposits, and time deposits 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 state of the United States, or under the laws of the United States. Investments are limited by R.S. 33:2935 and the District

**SIXTEENTH JUDICIAL DISTRICT COURT – DISTRICT JUDGE**  
**Parties of Iberia, St. Martin and St. Mary, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS**

**Court's investment policy.** If the original maturities of investments exceed 90 days, they are classified as investments. At December 31, 2003, the investments of the District Court consisted 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.

**Capital Assets.** All capital assets are capitalized at historical cost, or estimated costs for assets where actual cost is not available. The District Attorney maintains a threshold level of \$500 or more for capitalizing capital assets. Capital assets are recorded in the government wide financial statements, but are not reported in the final financial statements. All capital assets are depreciated using the straight-line method over their estimated useful lives. Useful lives vary from 5 to 7 years.

**Compensated absence.** The District Court does not have a uniform policy relating to vacation and sick leave. Each judge grants vacation and sick leave at his or her discretion to his or her employees. However, vacation and sick leave are not allowed to be accumulated and carried over from one calendar year to the next.

**Interfund Transactions.** Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements in a fund for expenditures/expenses initially made from that fund, which are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecursing or non-recurring permanent transfer of equity are reported as residual equity transfer. All other interfund transfers are reported as operating transfers.

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

**NOTE B – CASH AND INVESTMENTS:**

At December 31, 2003, the District Court has bank deposits (book balances) totaling \$2,713,635 as follows:

Demand Deposits	\$ 143,560
Interest-bearing Demand Deposits	316,792
Time Deposits	<u>2,253,283</u>
<b>TOTAL</b>	<b><u>\$ 2,713,635</u></b>

Certificates of deposit with a maturity of 90 days or more are classified in the combined balance sheet as Investments. At December 31, 2003, the District Court had \$2,253,283 in certificates of deposits. The remaining carrying amount of \$459,899 is classified as cash and cash equivalents. These deposits are

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS**

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. As December 31, 2003, the District Court had \$2,713,636 in deposits. These deposits are secured from risk by \$26,728,241 of pledged securities. 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 C -- INTERGOVERNMENTAL RECEIVABLES**

The following is a summary of the (intergovernmental) receivables from other governmental units of the Sixteenth Judicial District as December 31, 2003:

Receivable from:	
District Attorney: Criminal Court Fund	\$ 68,696
Criminal Rail Road Fund	8,467
State of LA: Support Enforcement	44,732
St. Martin Parish Sheriff	9,790
St. Martin Parish Clerk	3,541
St. Martin Parish Court Reporter	484
St. Mary Parish Sheriff	1,424
St. Mary Parish Drug Court	312
Iberia Parish Sheriff	2,583
Iberia Parish Judge	8
Hearing Office Fund	<u>480</u>
<b>TOTAL</b>	<b><u>\$ 128,479</u></b>

**NOTE D -- CAPITAL ASSETS:**

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

	<u>Balance</u> <u>12/31/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/03</u>
Furniture and fixtures	\$ 128,435	\$ 26,874	\$ 13,772	\$ 241,537
Less accumulated depreciation	<u>71,880</u>	<u>29,390</u>	<u>11,127</u>	<u>96,143</u>
<b>Capital assets, net</b>	<b><u>\$ 56,555</u></b>	<b><u>\$ 27,684</u></b>	<b><u>\$ 2,645</u></b>	<b><u>\$ 145,394</u></b>

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberville, St. Martin and St. Mary, Louisiana**  
**NOTES TO THE FINANCIAL STATEMENTS**

Depreciation expense was charged to governmental activities as follows:

General Fund	\$ 15,221
Hearing Officer Fund	31,383
St. Mary Drug Court Testing Fund	388
St. Mary Drug Court Fund	<u>1,278</u>
<b>TOTAL</b>	<b>\$ <u>48,270</u></b>

**NOTE E - ACCOUNTS, SALARIES AND OTHER PAYABLES:**

	<u>General Fund</u>	<u>Special Fund</u>	<u>Total</u>
Salaries and Benefits	\$ 43,041	\$ 14,349	\$ 57,390
Other Payables	<u>6,824</u>	<u>1,872</u>	<u>8,696</u>
<b>TOTAL</b>	<b>\$ <u>49,865</u></b>	<b>\$ <u>16,221</u></b>	<b>\$ <u>66,086</u></b>

**NOTE F - 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 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent 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 percent of final service 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 joint months that produce the highest average. Employees who terminate with at least the amount of creditable service described above receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are creditable by state status. 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 14015, Baton Rouge, Louisiana, 70803-4815, or by calling (225) 328-1361.

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
NOTES TO THE FINANCIAL STATEMENTS**

**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 7.35 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 cost are established and may be amended by state statute. As provided by R.S. 11:183, 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, 2001, 2002, and 2003 were \$19,183, \$19,120, and \$45,778, respectively, equal to the required contributions for each year.

**NOTE G - INTERFUND TRANSACTIONS:**

The following is a summary of accounts due from and due to other funds at December 31, 2003:

	<u>Due From</u>	<u>Due To</u>
General fund		
Judicial expense fund	\$ 17,858	\$ -
Special revenue fund		
Housing office fund	<u>-</u>	<u>\$ 17,858</u>
	<u>\$ 17,858</u>	<u>\$ 17,858</u>

**NOTE H - LEASES:**

The District Court's office had no material capital or operating leases at December 31, 2003.

**NOTE I - LITIGATIONS:**

There is no litigation pending against the District Court's office at December 31, 2003.

**NOTE J - 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 respective parish governments pay for the upkeep and maintenance of the courthouses.

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.

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE  
BUDGET COMPARISON SCHEDULE**

General Fund

For the Year Ended December 31, 2003

	Original	Final	Actual	Variance with Final Budget Forecast (Unfavorable)
<b>REVENUES:</b>				
Fees and fines	\$ 228,480	\$ 225,170	\$ 209,124	\$ 1,994
Grants - state and federal	75,149	81,480	81,680	0
Interest	26,500	14,800	14,981	41
Other	0	114	137	3
<b>TOTAL REVENUES</b>	<u>329,699</u>	<u>311,624</u>	<u>305,922</u>	<u>1,998</u>
<b>EXPENDITURES:</b>				
Salaries and related benefits	68,483	68,123	62,871	5,252
Operating services	58,973	44,083	73,743	(29,760)
Professional fees	56,113	60,120	55,629	4,491
Materials and supplies	74,829	78,713	18,802	62,483
Travel and other charges	96,325	81,285	51,123	38,043
Capital outlay	33,506	43,927	44,051	(1,125)
<b>TOTAL EXPENDITURES</b>	<u>358,229</u>	<u>376,251</u>	<u>300,219</u>	<u>76,032</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(28,530)	(64,627)	10,693	75,301
<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>1,057,288</u>	<u>1,057,288</u>	<u>1,057,288</u>	<u>0</u>
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 1,028,758</u>	<u>\$ 1,012,661</u>	<u>\$ 1,067,981</u>	<u>\$ 75,311</u>

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



**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**BUDGET COMPARISON SCHEDULE**  
 Special Revenue Funds  
 For the Year Ended December 31, 2003

	Original	Final	Actual	Variance with Final Budget Favorable (Unfavorable)
<b>REVENUES:</b>				
Fees and fines	\$ 260,828	\$ 441,024	\$ 437,912	\$ (4,112)
Grants - state and federal	294,462	203,845	201,858	(2,987)
Interest	40,080	38,080	39,711	1,631
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUES</b>	<u>595,370</u>	<u>682,949</u>	<u>679,481</u>	<u>(3,468)</u>
<b>EXPENDITURES:</b>				
Salaries and related benefits	603,254	671,313	587,399	23,906
Operating services	115,546	105,835	189,575	7,281
Professional fees	51,820	41,578	38,202	4,406
Materials and supplies	24,577	20,729	11,935	8,741
Travel and other charges	20,403	20,836	36,649	4,187
Capital outlay	<u>23,506</u>	<u>23,877</u>	<u>12,842</u>	<u>11,035</u>
<b>TOTAL EXPENDITURES</b>	<u>839,106</u>	<u>903,281</u>	<u>776,402</u>	<u>126,879</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(243,736)</b>	<b>(220,332)</b>	<b>(106,921)</b>	<b>113,411</b>
<b>FUND BALANCES, BEGINNING OF YEAR</b>				
	<u>1,780,696</u>	<u>1,780,696</u>	<u>1,780,696</u>	<u>0</u>
<b>FUND BALANCES, END OF YEAR</b>	<b>\$ 1,536,960</b>	<b>\$ 1,560,364</b>	<b>\$ 1,673,775</b>	<b>\$ 113,411</b>

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

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**INDEPENDENT AUDITORS' REPORT REQUIRED  
BY GOVERNMENT ACCOUNTING STANDARDS**



## **BOUDREAUX, HENDERSON AND COMPANY, LLP**

Certified Public Accountants • Personal & Business Consultants

Constance C. Boudreaux, CPA

Paul S. Henderson, CPA, CIA

### **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 Edward M. Leonard, Chief Judge  
Sixteenth Judicial District Court – District Judge  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
New Iberia, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sixteenth Judicial District Court – District Judge, as of and for the year ended December 31, 2011, which collectively comprise the Sixteenth Judicial District Court – District Judge’s basic financial statements and have issued our report thereon dated June 18, 2012. 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 Sixteenth Judicial District Court – District Judge’s 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 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 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.

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involving the internal control over financial reporting and its operation that we consider to be a material weakness.

This report is intended solely for the information and use of management and others within the organization and is not intended to be used or should not be used by anyone other than those specified parties. This report is distributed by the Legislative Auditor as a public document.

*Bondhusant, Henderson & Co., LLP*

New Iberia, Louisiana

June 13, 2004

SIXTEENTH JUDICIAL DISTRICT COURT – DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
December 31, 2003

We have audited the financial statements of the Sixteenth Judicial District Court – District Judge as of and for the year ended December 31, 2003, and have issued our report thereon dated June 10, 2004. 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, 2003 resulted in an unqualified opinion.

**Section I – Summary of Auditors' Reports**

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

**Internal Control**

Material Weaknesses \_\_\_ Yes \_\_\_X\_\_\_ No      Reportable Conditions \_\_\_ Yes \_\_\_X\_\_\_ No

**Compliance**

Compliance Material to Financial Statements \_\_\_ Yes \_\_\_X\_\_\_ 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**

2003: No matters were reported.

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

2003: 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.

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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, 2023*

No current year findings were noted; therefore no response is deemed necessary.

SIXTEENTH JUDICIAL DISTRICT COURT – DISTRICT JUDGE  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
December 31, 2003

No prior year findings were noted. Therefore, no response is deemed necessary.