

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
TALULAH, LOUISIANA

REPORTS ON THE AUDIT OF THE FINANCIAL STATEMENTS  
OF THE SPECIAL REVENUE FUNDS AND ACCOUNT GROUP,  
INTERNAL CONTROL AND COMPLIANCE  
YEAR ENDED DECEMBER 31, 2000

WITH  
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

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Released Date: 7-28-04

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 TALLULAH, LOUISIANA  
**FINANCIAL STATEMENTS OF THE SPECIAL REVENUE FUNDS AND ACCOUNT GROUP**  
 YEAR ENDED DECEMBER 31, 2022

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## REPORT OF INDEPENDENT AUDITOR

Sixth Judicial District Court  
Terrebonne, Louisiana

I have audited the accompanying general purpose financial statements of the Sixth Judicial District Court of Louisiana, a component unit of the State of Louisiana Judicial System and the account group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 2003, and the year then ended. These general purpose financial statements are the responsibility of the Judicial District's judges. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards require that I plan and perform to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the judges, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sixth Judicial District Court of Louisiana, and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 2003, and the results of that court's operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated June 11, 2004, on my consideration of the judges' internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Terrebonne, Louisiana  
June 11, 2004

*David Richardson*

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2020**

	Governmental	Account	Totals	
	Fund Type	Group	(Memberships Code)	
	Special	General	2020	2022
	Revenue	Total Assets		
<b>ASSETS</b>				
Cash	\$ 313,498.04	\$ -	\$ 313,498.04	\$ 285,145.58
Certificate of Deposit	300,091.28	-	300,091.28	288,844.19
Accounts receivable	10,448.29	-	10,448.29	10,709.11
Equipment	-	114,503.53	114,503.53	89,889.53
Total assets	<u>\$ 624,037.61</u>	<u>\$ 114,503.53</u>	<u>\$ 738,541.14</u>	<u>\$ 674,588.31</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	3,000.42	-	3,000.42	5,215.55
Total liabilities	<u>3,000.42</u>	<u>-</u>	<u>3,000.42</u>	<u>5,215.55</u>
Fund Equity:				
Investment in general fund assets	-	114,503.53	114,503.53	88,680.53
Unassigned/undesignated				
Fund balance	621,037.19	-	621,037.19	595,401.23
Total fund equity	<u>621,037.19</u>	<u>\$ 114,503.53</u>	<u>\$ 735,540.72</u>	<u>\$ 684,181.76</u>
Total liabilities and fund equity	<u>\$ 624,037.61</u>	<u>\$ 114,503.53</u>	<u>\$ 738,541.14</u>	<u>\$ 674,588.31</u>

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

Table 6

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	Governmental Fund Type	
	Special Services	
	2003	2002
<b>REVENUES</b>		
Intergovernmental	\$ 45,337.87	\$ 35,894.88
Fees	375,478.25	375,581.70
Interest	8,438.88	14,173.80
Other		20.00
Total revenues	<u>429,254.00</u>	<u>730,670.38</u>
<b>EXPENDITURES</b>		
General Government:		
Salaries and benefits	308,817.28	388,833.48
Travel	17,827.65	17,408.80
Office	28,085.04	27,288.77
Insurance	581.31	452.71
Professional	18,180.00	16,108.08
Repairs and maintenance	8,823.77	8,328.47
Other	5,735.85	4,792.08
Capital outlay	14,873.00	7,378.71
Total expenditures	<u>399,823.93</u>	<u>481,833.18</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>29,430.07</u>	<u>248,837.20</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfers in	48,000.00	47,372.00
Operating transfers out	(48,000.00)	(47,372.00)
Total	<u></u>	<u></u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>29,430.07</u>	<u>251,465.20</u>
<b>FUND BALANCE - BEGINNING</b>	<u>585,423.25</u>	<u>541,888.35</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 614,853.32</u>	<u>\$ 793,353.55</u>

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

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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (BUDGET BASIS)  
 SPECIAL REVENUE FUND  
 YEAR ENDING DECEMBER 31, 2000

	Budget	Actual	Variance Favorable Unfavorable
<b>REVENUES</b>			
Intergovernmental	\$ 48,008.00	\$ 46,337.91	\$ (1,670.09)
Fees	284,106.08	276,707.57	(7,398.51)
Interest	4,838.08	4,548.08	(289.99)
<b>Total revenues</b>	<u>336,952.16</u>	<u>327,593.56</u>	<u>(9,358.60)</u>
<b>EXPENDITURES</b>			
General Government			
Salaries and benefits	265,754.08	266,817.59	(1,063.51)
Travel	18,178.08	17,897.88	280.20
Other	30,806.08	30,803.29	2.79
Insurance	435.00	381.31	53.69
Professional	18,290.00	18,180.00	110.00
Repairs and maintenance	11,310.00	8,555.77	2,754.23
Other	5,860.00	5,758.25	101.75
Capital outlay	15,595.00	14,925.00	670.00
<b>Total expenditures</b>	<u>366,328.12</u>	<u>365,328.69</u>	<u>999.43</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>70,624.04</u>	<u>62,264.87</u>	<u>(8,359.17)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	58,000.00	49,000.00	9,000.00
Operating transfers out	(58,000.00)	(49,000.00)	9,000.00
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>\$70,624.04</u>	<u>\$62,264.87</u>	<u>\$ (8,359.17)</u>
<b>ADJUSTMENTS- (NOTE 7)</b>			
Accrued revenues		(109.83)	
Accrued expenditures		4,738.15	
<b>Total adjustments (budget to-GAAP basis)</b>		<u>4,628.32</u>	
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES (GAAP BASIS)</b>		<u>66,893.19</u>	
<b>FUND BALANCE - BEGINNING</b>		<u>505,451.25</u>	
<b>FUND BALANCE - ENDING</b>		<u>572,344.34</u>	

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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2020

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

The Special Revenue Fund and Account Group of the Sixth Judicial District Court of Louisiana were established in compliance with Louisiana Revised Statutes 13:295.38 and 48:295.5. The purpose of Louisiana Revised Statute 13:295.38 is to expedite the business and function of the court by payment of personnel salaries, purchase and maintenance of equipment, establishing and maintaining a law library and any expenses incidental to proper administration of the court other than payment of salaries to judges. In addition, Louisiana Revised Statute 48:295.5 is to expedite the establishment and enforcement of judicial judgments. A collection fee of not more than 5% of support obligation can be used to fund the administrative costs of the expedited process.

For financial reporting purposes, in conformance with GASB Codification Section 2180, the Special Revenue Fund and Account Group is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Special Revenue Fund and Account Group of the Sixth Judicial District Court, a component of the State of Louisiana judicial system. This component and is an integral part of the reporting entity.

The accounting policies of the Sixth Judicial District Court of Louisiana conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant policies:

**A. Financial Reporting Entity**

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

**B. Fund Accounting**

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



SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

B. Fund Accounting (continued)

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The financial statements in this report are grouped into the following fund types and account group:

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

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

C. Fixed Assets and Long-Term Liabilities

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

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

There are no long-term liabilities at December 31, 2000.

D. Basic of Accounting

Basic of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. Bank of Accounting (continued)

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

Revenues:

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

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

Expenditures:

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

E. Cash and Investments

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

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

F. Budgetary Accounting

In accordance with H&S 50:131(A) the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 2023. Budget amounts were originally adopted by the Judges on February 20, 2023, and amended on December 30, 2023. The budget amounts are as adopted by the judges except beginning fund balances which has been adjusted to agree with the ending balances of the prior year's audit report. All budgetary appropriations lapse at the end of each year. Fund financial accounting is not used.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED DECEMBER 31, 2003

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**G. Total Omissions on Condensed Statement - Omissions**

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

**NOTE 2 - CASH**

Cash includes amounts in interest bearing demand deposits. Under state law, District Court may deposit funds in demand deposits, interest bearing deposits, money market accounts, or time deposits with state banks organized under the laws of a state of the United States.

As of December 31, 2003, the total balance of the District Court's deposits was \$213,498.24 and the bank balance was \$215,603.02. Of the bank balance, \$198,732.48 was covered by federal depository insurance, and \$12,921.44 by pledged securities.

**NOTE 3 - INVESTMENTS**

At December 31, 2003, the District had investments totaling \$305,081.26, which included only certificates of deposit, each having an original maturity in excess of three months from the date acquired.

	Carrying Amount	Market Value
Certificates of Deposit	<u>\$ 305,081.26</u>	<u>\$ 305,081.26</u>

The investments are in the name of the District and are held at the District office. Of these investments, \$235,887.41 was covered by federal depository insurance and \$69,208.85 by pledge of securities.

**NOTE 4 - ACCOUNTS RECEIVABLE**

Accounts receivable are comprised of the following:

Fees	\$ 14,820.21
Interest	1,614.05
Total	<u>\$ 16,434.26</u>

**SIXTH JUDICIAL DISTRICT COUNTY OF LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2003**

**NOTE 5 - CHANGES IN GENERAL FIXED ASSETS**

The balance in general fixed assets as of December 31, 2002 was as follows:

	Balance 1/1/2003	Additions	Deductions	Balance 12/31/2003
Support Employees Fund	\$ 87,486.70	\$ 72,602.30	\$ -	\$ 160,089.00
Protection Supervision	28,575.40	-	-	28,575.40
FMSD Inmate-Clinic	8,589.43	3,071.00	-	11,660.43
<b>Total</b>	<u>\$ 124,651.53</u>	<u>\$ 75,673.30</u>	<u>\$ -</u>	<u>\$ 200,324.83</u>

All of the district's fixed assets consisted of office and court room furniture, fixtures and equipment. The district transferred all excess office equipment, computers, monitors, printers, etc. to the State of Louisiana Property Management System.

**NOTE 6 - PENSION PLAN**

Substantially all employees of the District are members of the Parochial Employees Retirement System of Louisiana ("System"), a cost-sharing multiple-employer public employee retirement system (PERS) controlled and administered by a separate board of trustees. The System is composed of ten district plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District are members of Plan A.

All permanent employees working at least 30 hours per week who are paid wholly or in part from the District funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 50 with at least 10 years of credited service, at or after age 55 with 20 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus \$24.00 for each year of supplemental plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 30 consecutive or jointed months that produce the highest average. Employees who terminate with at least the amount of credited service stated previously and who do not withdraw their employee contributions, may retire at the ages specified previously and receive the benefit accorded to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributors to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge parishes. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED DECEMBER 31, 2003

NOTE 6 - PENSION PLAN (continued)

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

Year Ended December 31, 2003, 2002, and 2001

	2001	2002	2003
<b>Contribution rates:</b>			
Employee	8.50%	8.50%	8.50%
Employer	7.75%	7.75%	7.75%
<b>Contributions Required by statute:</b>			
Employee	\$ 14,091.10	\$ 13,785.32	\$ 13,605.81
Employer	12,229.58	12,081.39	12,026.87
Total	<u>\$ 26,320.68</u>	<u>\$ 25,866.71</u>	<u>\$ 25,632.68</u>
<b>Actual:</b>			
Employee	\$ 14,091.10	\$ 13,785.32	\$ 13,605.81
Employer	12,229.58	12,081.39	12,026.87
Total	<u>\$ 26,320.68</u>	<u>\$ 25,866.71</u>	<u>\$ 25,632.68</u>

NOTE 7 - BUDGETARY - GAAP REPORTING RECONCILIATION

The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Budget Basis) Governmental Fund Types presents comparisons of the legally adopted budget (more fully described in Note 1) with actual data on a budgetary basis. Because the accounting principles (cash basis) applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles (GAAP), reconciliations of resultant basis and pertinent differences in net income for the year ended December 31, 2003 are presented on the budgetary comparison statement.

## II. ADDITIONAL INFORMATION

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 COMBINED BALANCE SHEET - SPECIAL REVENUE FUND  
 AS OF DECEMBER 31, 2003

	Superior Enforcement Fund	Probation Supervised	Judicial Expense	FMS Inmate Delinq	Total
<b>ASSETS</b>					
Cash	\$719,816.93	\$ 77,983.29	\$13,081.99	\$1,298.04	\$812,180.25
Certificate of deposit	\$27,852.95	77,136.20			\$104,989.15
Accounts receivable	12,868.18	294.10	3,016.20		16,178.48
Total assets	<u>\$750,538.06</u>	<u>\$155,413.59</u>	<u>\$16,098.19</u>	<u>\$1,298.04</u>	<u>\$923,347.78</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	<u>264.00</u>	<u>612.50</u>	<u>1,557.50</u>	<u>154.69</u>	<u>3,088.69</u>
<b>FUND EQUITY</b>					
Unreserved - undesignated	<u>458,274.06</u>	<u>150,371.79</u>	<u>14,540.69</u>	<u>5,531.75</u>	<u>628,697.31</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$458,538.06</u>	<u>\$150,984.29</u>	<u>\$16,098.19</u>	<u>\$1,298.04</u>	<u>\$923,347.78</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA  
 COMPARING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2000

	Support Empaneled	Probation Subpoenas	Judicial Expenses	Fund Inmate Office	Total
<b>REVENUES</b>					
Intra-governmental	\$ -	\$ 1,875.00	\$ -	\$44,787.81	\$ 46,662.81
Fees	102,575.17	115,801.50	37,878.00	-	256,254.67
Interest	5,873.34	2,452.62	100.75	-	8,426.71
Total revenues	<u>108,448.51</u>	<u>118,329.12</u>	<u>38,078.75</u>	<u>44,787.81</u>	<u>309,644.19</u>
<b>EXPENDITURES</b>					
<b>General government:</b>					
Salaries and benefits	25,538.10	59,897.78	76,831.64	43,488.89	205,816.41
Taxes	880.83	8,652.02	5,953.88	2,645.22	17,931.95
Office expense	9,975.84	14,578.60	192.00	1,582.57	25,329.01
Insurance	381.31	-	-	-	381.31
Professional fees	13,100.80	1,883.02	753.00	385.80	16,122.62
Repairs and maintenance	445.80	6,378.77	-	-	6,824.57
Other	3,307.76	2,801.00	-	-	6,108.76
Capital outlay	12,658.20	-	-	3,271.00	15,929.20
Total expenditures	<u>89,647.34</u>	<u>93,892.18</u>	<u>83,480.52</u>	<u>47,387.67</u>	<u>314,407.71</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	<u>18,801.17</u>	<u>24,436.94</u>	<u>(45,401.77)</u>	<u>(2,600.86)</u>	<u>(8,764.52)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	-	48,000.00	8,000.00	56,000.00
Operating transfers out	(44,000.00)	(4,000.00)	-	-	(48,000.00)
Total	<u>(44,000.00)</u>	<u>(4,000.00)</u>	<u>48,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>					
	<u>14,801.17</u>	<u>20,436.94</u>	<u>(3,401.77)</u>	<u>5,387.84</u>	<u>(7,578.62)</u>
<b>FUND BALANCE - BEGINNING</b>					
	<u>443,897.88</u>	<u>130,273.76</u>	<u>19,108.09</u>	<u>1,721.51</u>	<u>695,001.24</u>
<b>FUND BALANCE - ENDING</b>					
	<u>\$ 458,698.05</u>	<u>\$150,710.70</u>	<u>\$ 15,706.32</u>	<u>\$ 5,809.35</u>	<u>\$830,924.42</u>



### III. INTERNAL CONTROL AND COMPLIANCE

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

Sixth Judicial District Court of Louisiana  
Tulush, Louisiana

I have audited the general purpose financial statements of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 2003, and have issued my report thereon dated June 11, 2004. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.

**Compliance**

As part of obtaining reasonable assurance about whether Sixth Judicial District Court of Louisiana's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an object of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered Sixth Judicial District Court of Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted a certain matter involving the internal control over financial reporting and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention, relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described below:

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

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Ninth Judicial District Court of Louisiana  
Tulahoma, Louisiana

**Management's response:**

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe the reportable condition described above is a material weakness.

**Post year audit financial statement conditions**

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

No management letter was issued.

This report is intended for the information and use of the Judges and the Louisiana Legislative Auditor's office and is not intended to be used, and should not be used, by anyone other than those specified parties. The restriction is not intended to limit the distribution of this report, which is a matter of public record.



Tulahoma, Louisiana

June 11, 2004

SIXTH JUDICIAL DISTRICT COURT  
TALULAH, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2002

I have audited the general purpose financial statements of Sixth Judicial District Court as of and for the year ended December 31, 2002, and have issued my report thereon dated June 11, 2003. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. My audit of the financial statements as of December 31, 2002 resulted in an unqualified opinion.

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

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

**Internal Control**

Material Weaknesses  yes \_\_\_ no

Reportable Conditions  yes \_\_\_ no

**Compliance**

Compliance Material to Financial Statements \_\_\_ yes  no

**B. Federal Awards - N/A**

**Internal Control**

Material Weaknesses \_\_\_ yes \_\_\_ no

Reportable Conditions \_\_\_ yes \_\_\_ no

Type of Opinion on Compliance  
For Major Programs

Unqualified \_\_\_  
Disclaimer \_\_\_

Qualified \_\_\_  
Adverse \_\_\_

Are their findings required to be reported in accordance with Circular A-133, Section .510(g)?

**C. Identification of Major Problems: N/A**

CFDA Number(s)

Name of Federal Program (or cluster)

Does it exceed the threshold used to distinguish between Type A and Type B Programs?  N/A

Is the entity a "low-risk" entity, as defined by OMB Circular A-133? \_\_\_ yes \_\_\_ no \_\_\_ NA

**Section II. Financial Statement Findings**

No matters were reported.

**Section III. Federal Award Findings and Questioned Costs - N/A**

SIXTH JUDICIAL DISTRICT COURT  
TALLULAH, LOUISIANA  
SCHEDULE OF FISCAL YEAR FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2020

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

No findings were reported under this section.

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

This section is not applicable for this entity.

**Section III. Management Letter**

No management letter was issued.

SIXTH JUDICIAL DISTRICT COURT  
TALLULAH, LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2002

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Budget Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.