TENTH JUDICIAL DISTRICT COURT

NATCHITOCHES, LOUISIANA

FINANCIAL REPORT
DECEMBER 31, 2020

Tenth Judicial District Court
Financial Report
December 31, 2020

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TENTH JUDICIAL DISTRICT COURT

P. O. Box 775
Natchitoches, LA 71458-0775

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Tenth Judicial District Court's (hereafter referred to as the Court) annual financial report presents an overview and analysis of the Court's financial activities for the year ended December 31, 2020. The intent of the MD&A is to look at the Court's financial performance as a whole. It should, therefore, be read in conjunction with this report. Certain comparative information is presented to provide an overview of the Court's operations.

Financial Highlights

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Court as a whole and presents a longer-term view of the Court's finances. These statements tell how these services were financed in the short-term as well as what remains for future spending.

Government-Wide Financial Statements

- The Statement of Net Position presents all of the Court's assets and liabilities, with the difference between the two reported as "net position". Over time, increases or decreases in the Court's net position may serve as a useful indicator of whether the financial position of the Court is improving or deteriorating.

- The Statement of Activities presents information showing how the Court's net position changed during the current year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Therefore, some revenues and some expenses that are reported in this statement will not result in cash flows until future years.

Fund Financial Statements

The services provided by the Court are financed through governmental funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Court, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Court conducts its day-to-day operations through a governmental fund, the General Fund. These statements provide a short-term view of the Court's finances and assists in determining whether there will be adequate financial resources available to meet the current needs of the Court.

A summary of the basic government-wide financial statements is as follows:

Summary of Statement of Net Position

	2020	2019
ASSETS:		
Current and Other Assets	$812,950	$721,077
Capital Assets, Net	17,154	3,176
Total Assets	$830,104	$724,253
DEFERRED OUTFLOWS OF RESOURCES:	$ 35,219	$ 96,462
LIABILITIES:		
Net Pension Liability	$ 1,078	$105,597
Accounts Payable and Payroll Liabilities	13,463	2,536
Total Liabilities	$ 14,541	$108,133
DEFERRED INFLOWS OF RESOURCES:	$ 51,059	$ 6,484
NET POSITION:		
Net Investment in Capital Assets	$ 17,154	$ 3,176
Unrestricted	782,569	702,922
Total Net Position	$799,723	$706,098

Summary of Statement of Activities

	2020	2019
REVENUES:		
Program Revenues-		
Fees, Fines and Charges for Services	$128,006	$151,601
Operating Grants and Contributions	293,016	303,445
General Revenues	3,281	3,312
Total Revenues	$424,303	$458,358
EXPENSES:		
Judicial	330,678	337,483
Change in Net Position	$ 93,625	$120,875

- The Tenth Judicial District Court's assets exceeded its liabilities by $799,723 (net position) for the year ended December 31, 2020. This is an increase of $93,625 from the prior year.

- Unrestricted net position of $782,569 represents the portion available to maintain the Tenth Judicial District Court's obligation to both citizens and creditors.

General Fund Budgetary Highlights

Revenues continue to be sufficient to enable the Tenth Judicial District Court to fund its operations. Actual revenues were more than the budgeted amount for the year by $13,866 and actual expenses were more than the budgeted amount by $19,171.

Economic Factors and Next Year's Budget

The Tenth Judicial District Court considered many factors when setting the budget for the next fiscal year. The budget for 2021 should not vary significantly from the prior year.

Contacting the Tenth Judicial District Court

This financial report is designed to provide our citizens and creditors with a general overview of the Tenth Judicial District Court's finances and to show the Tenth Judicial District Court's accountability for the money it receives. Any questions about this report or requests for additional information may be directed to the Tenth Judicial District Court at P. O. Box 775, Natchitoches, LA 71458-0775.

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

Tenth Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458-0775

We have reviewed the accompanying financial statements of the governmental activities, major fund and the aggregate remaining fund information of the Tenth Judicial District Court, as of and for the year ended December 31, 2020, which collectively comprise the District's basic financial statements as listed in the Table of Contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Tenth Judicial District Court's personnel. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA and the standards applicable to review engagements contained in Government Auditing Standards, issued by the United States Comptroller General. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Other Matter Paragraphs

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 1 through 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is presented for purposes of additional analysis and is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The Management's Discussion and Analysis has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but was compiled from information that is the representation of management. We have not audited or reviewed the management's discussion and analysis and accordingly, we do not express an opinion or any other form of assurance on it.

Other Information

The Budgetary Comparison Schedule, Schedule of Employer's Share of Net Pension Liability, Schedule of Employer Contributions, and the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer as listed in the Table of Contents, although not a required part of the basic financial statements, are presented for purposes of additional analysis and is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The information is the responsibility of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

Other Reporting Requirements

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report dated April 16, 2021, on the results of our agreed-upon procedures on page 33 through 36 and pages 37 through 39 present the Louisiana Attestation Questionnaire.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

April 16, 2021

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE
FINANCIAL STATEMENTS

Tenth Judicial District Court
Statement of Net Position
December 31, 2020

ASSETS:	
Current Assets-	
Cash & Cash Equivalents	$776,381
Prepaid Expenses	9,117
Revenue Receivable	27,452
Total Current Assets	$812,950
Non-current Assets-	
Capital Assets (Net)	$ 17,154
Total Assets	$830,104
Deferred Outflows of Resources	$ 35,219
LIABILITIES:	
Current Liabilities-	
Accounts Payable	$ 12,359
Payroll Liabilities	1,104
Total Current Liabilities	$ 13,463
Non-current Liabilities-	
Net Pension Liability	$ 1,078
Total Liabilities	$ 14,541
Deferred Inflows of Resources	$ 51,059
NET POSITION:	
Net Investment in Capital Assets	$ 17,154
Unrestricted	782,569
Total Net Position	$799,723

See independent accountant's review report and notes to financial statements.

Tenth Judicial District Court
Statement of Activities
For the Year Ended December 31, 2020

Activities	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Governmental Activities
Governmental Activities:				
Judicial	$330,678	$128,006	$293,016	$ 90,344
General Revenues:				
Interest Income				$ 1,278
Miscellaneous				150
Non-employer Pension Revenue				1,853
Total General Revenues				$ 3,281
Change in Net Position				$ 93,625
Net Position December 31, 2019				706,098
Net Position December 31, 2020				$799,723

See independent accountant's review report and notes to financial statements.

FUND FINANCIAL STATEMENTS

Tenth Judicial District Court
Balance Sheet- Governmental Funds
December 31, 2020

	Major Fund	Non-major Fund	
	General Fund	FINS Fund	Total Governmental Funds
Assets:			
Cash & Cash Equivalents	$771,847	$4,534	$776,381
Prepaid Expenses	9,117	0	9,117
Revenue Receivable	27,453	0	27,453
Total Assets	$808,417	$4,534	$812,951
Liabilities:			
Current-			
Payroll Liabilities	$ 1,104	$ 0	$ 1,104
Accounts Payable	12,359	0	12,359
Total Current Liabilities	$ 13,463	$ 0	$ 13,463
Fund Balance:			
Unassigned	$785,837	$ 0	$785,837
Non-spendable	9,117	0	9,117
Restricted- Special Purposes	0	4,534	4,534
Total Fund Balance	$794,954	$4,534	$799,488
Total Liabilities and Fund Balance	$808,417	$4,534	$812,951

See independent accountant's review report and notes to financial statements.

Tenth Judicial District Court
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2020

Total Fund Balance for the Governmental Funds at December 31, 2020	$799,488
Amounts reported for Governmental Activities in the Statement of Net Position are different because:	
The following used in Governmental Activities ae not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet:	
Furniture and Computers	51,349
Less, Accumulated Depreciation	(34,196)
Deferred Outflows of Resources	35,219
The following are not due and payable in the current period and, therefore, are not reported in the Governmental Funds Balance Sheet:	
Net Pension Liability	(1,078)
Deferred Inflows of Resources	(51,059)
Total Net Position of Governmental Activities at December 31, 2020	$799,723

See independent accountant's review report and notes to financial statements.

Tenth Judicial District Court
Statement of Revenues, Expenditures and Changes in Fund Balance-
Governmental Funds
For the Year Ended December 31, 2020

	Major Fund	Non-major Fund	
	General Fund	FINS Fund	Total Governmental Funds
REVENUES:			
Intergovernmental	$254,832	$38,184	$293,016
Fees & Fines	128,006	0	128,006
Miscellaneous	150	0	150
Interest Income	1,278	0	1,278
Total Revenues	$384,266	$38,184	$422,450
EXPENDITURES:			
Public Safety-			
Current-			
Personnel Services & Benefits	$227,244	$36,832	$264,076
Professional Development	5,900	0	5,900
Operating Costs-			
Miscellaneous	633	0	633
Legal & Professional	9,850	0	9,850
Office Supplies	7,214	0	7,214
Repairs & Maintenance	1,887	0	1,887
Support to Other Entities	20,000	0	20,000
Telephone	2,020	0	2,020
Travel	3,181	0	3,181
Insurance	10,359	0	10,359
Capital Expenditures	16,383	0	16,383
Total Expenditures	$304,671	$36,832	$341,503
Excess of Revenues over Expenditures	$ 79,595	$ 1,352	$ 80,947
Fund Balance-Beginning of Period	715,359	3,182	718,541
Fund Balance-End of Period	$794,954	$ 4,534	$799,488

See independent accountant's review report and notes to financial statements.

Tenth Judicial District Court
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of the Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2020

Net Change in Fund Balance – Governmental Funds	$80,947
Amounts reported for Governmental Activities in the Statement of Activities are different because:	
Some revenues reported in the Statement of Activities do not provide current financial resources and these are not reported as revenues in governmental funds. Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These timing differences are summarized below:	
Capital Outlay	16,383
Depreciation Expense	(2,405)
Non-Employer Pension Revenue	1,853
Pension Expense	(3,153)
Change in Net Position of Governmental Activities	$93,625

See independent accountant's review report and notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2020

Introduction:

The Tenth Judicial District Court (District Court) was established by an act of the Legislature of Louisiana in 1982. The Court began operating in August 1982. The judges of the District Court are elected officials and have control over the Court's funds and all disbursements made therefrom. The Tenth Judicial District Court encompasses the Parish of Natchitoches, Louisiana.

1. Summary of Significant Accounting Policies:

A. Reporting Entity-

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in conformance with GASB Statement No. 14, the Tenth Judicial District Court includes all funds that are within the oversight responsibility of the Court. Oversight responsibility is determined on the basis of appointment of governing body, ability to significantly influence operations, accountability for fiscal matters, and the nature and significance of an organization's relationship with the primary government. Based on consideration of the foregoing criteria, the Court is deemed to be a separate reporting entity. Certain units of local government over which the Court exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the Court.

B. Basis of Presentation-

Government-Wide Financial Statements (GWFS)

The Statement of Net Position and Statement of Activities report information about the reporting government as a whole. They include all funds of the reporting government. Governmental activities generally are financed through charges for services, intergovernmental revenues, and other non-exchange revenues.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the Tenth Judicial District Court's governmental activities. Direct expenses are those that are specifically associated with a program or function. Program revenues include (a) fees and charges paid by the recipient for goods or services offered by the program, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2019

C. Fund Accounting-

The accounts of the Tenth Judicial District Court are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements.

The Tenth Judicial District Court maintains two funds. They are categorized as governmental funds and are described below:

General Fund - The General Fund is the judicial operating fund of the Tenth Judicial District Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Families in Need of Service (FINS) - The FINS Fund is the fund used to account for the financial resources and expenditures related to the FINS program, which is funded by the Louisiana Supreme Court.

A fund is considered major if it is the primary operating fund of the entity. The General Fund is the Court's only major fund.

D. Measurement Focus/Basis of Accounting-

Basis of accounting refers to when revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual Basis - Government-Wide Financial Statements (GWFS)

The Statement of Net Position and the Statement of Activities display information about the Tenth Judicial District Court as a whole. Both of these statements have been prepared using the economic measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Modified Accrual Basis - Fund Financial Statements (FFS)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., when they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Tenth Judicial District Court considers all revenues "available" if collected within 60 days after year-end. Expenditures are generally recorded under the modified accrual basis of accounting when the related liability is incurred.

The exceptions to this general rule are that (1) unmatured principal and interest on long-term debt, if any, are recorded when due and (2) claims and judgments and compensated absences are recorded as expenditures when paid with expendable available financial resources.

E. Assets, Liabilities, and Equity-

Cash and Interest-Bearing Deposits-

For purposes of the Statement of Net Position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the Tenth Judicial District Court.

Capital Assets-

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Tenth Judicial District Court maintains a threshold level of $500 or more for capitalizing capital assets.

The costs of normal maintenance and repairs that do not add to the value of that asset or materially extend the life of that asset are not capitalized.

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

Furniture, computers	5 years

Pensions-

For purposes of measuring the Net Pension Liability, Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions, and pension expense, information about the fiduciary net position of the Parochial Employees' Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Deferred Outflows/Inflows of Resources-

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows or financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2020

Compensated Absences-

Employees of the Tenth Judicial District Court do not accrue or "carry forward" vacation or sick leave from year to year. Therefore, no entry is made to record compensated absences.

Equity Classifications-

In the government-wide statements, equity is classified as net position and displayed in three components:

a. Net Investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.

c. Unrestricted net position - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position are available, management applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and legal requirements. This decision is typically made by management at the incurrence of the expenses.

In the fund statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

a. Non-spendable fund balance - amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;

b. Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;

c. Committed fund balance - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint;

d. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;

e. Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The General Fund has a nonspendable fund balance of $9,117 and an unassigned fund balance of $785,837. If applicable, the Tenth Judicial District Court would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds.

F. Budget-

Prior to the beginning of each fiscal year, the Tenth Judicial District Court adopts a budget for the next fiscal year. The budget is open for public inspection. All budgetary appropriations lapse at the end of the fiscal year. The budget is prepared on the modified accrual basis of accounting.

G. Estimates-

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents:

The cash and cash equivalents of the Tenth Judicial District Court are subject to the following risk:

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Tenth Judicial District Court will not be able to recover its deposits. 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 or exceed 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. 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 Tenth Judicial District Court that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Tenth Judicial District Court's name.

For reporting purposes, cash and cash equivalents include demand deposits, time deposits, and certificates of deposit. At December 31, 2020, the Tenth Judicial District Court had cash and cash equivalents (collected bank balances) totaling $786,159, $661,857 of which was secured by FDIC Insurance, with the remaining $124,302 secured by pledged securities.

Tenth Judicial District Court
Notes to Financial Statements
December 31, 2020

3. Capital Assets:

Capital asset balances and activity for the year ended December 31, 2020, is as follows:

Governmental Activities	Balance 12-31-19	Additions	Deletions	Balance 12-31-20
Capital Assets Depreciated:				
Furniture and Equipment	$48,912	$16,383	$(13,945)	$51,350
Less: Accumulated Depreciation:				
Furniture and Equipment	45,736	2,405	13,945	34,196
Net Capital Assets	$ 3,176	$13,978	$ 0	$17,154

Depreciation expense of $2,405 was charged to the judicial expense function.

4. Retirement System:

Plan Description

The Tenth Judicial District Court contributes to Parochial Employees' Retirement System of Louisiana (System), under Plan A, which is a cost-sharing multiple employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish. Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan". Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date. The System is governed by Louisiana Revised Statutes, Title 11, Section 1901 through 2025, specifically, and other general laws of the State of Louisiana. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System, which can be obtained at www.persla.org.

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

Benefits Provided

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

- At any age — after 30 or more years of creditable service
- At age 55 — after 25 years of creditable service
- At age 60 — after 10 years of creditable service
- At age 65 — after 7 years of creditable service

For employees hired after January 1, 2007:

- At age 55 — after 30 years of creditable service
- At age 62 — after 10 years of creditable service
- At age 67 — after 7 years of creditable service

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Survivor's Benefits

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in DROP in which they enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his/her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan will be placed in liquid asset money market investments at the discretion of the board of trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and have at least five years of creditable service or if hired after January 1, 2007, have seven years of creditable service, and are not eligible for normal retirement and have been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost-of-Living Increases

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (LA R.S. 11:1937) . Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A. However, the actual rate for the fiscal year ending December 31, 2019 was 11.5% for Plan A.

According to state statute, the System also receives ¼ of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities. Non-employer contribution revenue for the current year is $1,818.

The District Court's contractually required composite contribution rate for the year ended December 31, 2019 was 11.5% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the District Court were $18,321 for the year ended December 31, 2020.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020 and December 31, 2019, the District Court reported a liability of $1,078 and 105,597, respectively for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2019 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The District Court's proportion of the Net Pension Liability was based on a projection of the District Court's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2019 the District Court's proportion was .0229%, which was a decrease of .0089% from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the District Court recognized pension expense of $18,321 minus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions of $920.

At December 31, 2020, the District Court reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 0	$ 9,650
Changes in assumption	15,055	0
Net difference between projected and actual earnings on pension plan investments	0	40,408
Changes in employer's proportion of beginning net pension liability	1,644	987
Differences between employer contributions and proportionate share of employer contributions	199	14
Subsequent Period Contributions	18,321	0
Total	$35,219	$51,059

The deferred outflows of resources related to pensions resulting from the Court contributions subsequent to the measurement date in the amount of $18,321 will be recognized as a reduction of the Net Pension Liabilities in the year of December 31, 2021. Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:	
2020	$ (7,123)
2021	(9,557)
2022	709
2023	(18,190)
Total	$(34,161)

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020 is as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	4 years.
Investment Rate of Return	6.50%, net of investment expense, including inflation.
Inflation Rate	2.40%
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The discount rate used to measure the total pension liability was 6.50% for Plans A. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are

calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Total	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, the mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District Court's proportionate share of the Net Pension Liability as of December 31, 2019 calculated using the discount rate of 6.50%, as well as what the District Court's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (5.50%) or one percentage-point higher (7.50%) than the current rate:

	1.0% Decrease (5.50%)	Current Discount Rate (6.50%)	1.0% Increase (7.50%)
Employer's proportionate share of net pension liability	$116,508	$1,078	$(95,650)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Parochial Employees' Retirement System of Louisiana Annual Financial Report at www.persla.org.

Payables to the Pension Plan

There were no amounts payable to the pension plan at December 31, 2020.

5. Subsequent Events:

Management has evaluated events through April 16, 2021, the date which the financial statements were available for issue. There were no items to be reported as subsequent events.

OTHER REQUIRED SUPPLEMENTARY INFORMATION

Tenth Judicial District Court
General Fund
Budgetary Comparison Schedule
For the Year Ended December 31, 2020

	Original Budget	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Intergovernmental	$ 250,000	$ 245,000	$ 254,832	$ 9,832
Fees, Charges for Services	150,000	125,000	128,006	3,006
Miscellaneous-				
Interest Income	1,500	400	1,278	878
Other	500	-	150	150
Total Revenues	$ 402,000	$ 370,400	$ 384,266	$ 13,866
EXPENDITURES:				
Current:				
Personnel Services & Benefits	$ 170,000	$ 170,000	$ 227,244	$ (57,244)
Travel	10,000	4,000	3,181	819
Supplies	3,000	8,000	7,214	786
Professional Services	9,850	10,000	9,850	150
Other Operating Costs	90,000	90,000	20,799	69,201
Support to Other Entities	-	-	20,000	(20,000)
Capital Expenditures	-	3,500	16,383	(12,883)
Total Expenditures	$ 282,850	$ 285,500	$ 304,671	$ (19,171)
Excess of Revenues over Expenditures	$ 119,150	$ 84,900	$ 79,595	$ (5,305)
Fund Balance- Beginning of Year	715,359	715,359	715,359	-
Fund Balance- End of Year	$ 834,509	$ 800,259	$ 794,954	$ (5,305)

See independent accountant's review report.

Tenth Judicial District Court
Schedule of Employer's Share of Net Pension Liability
For the Year Ended December 31, 2020

	2015	2016	2017	2018	2019	2020
Employer's Proportion of the Net Pension Liability (Asset)	0.0263%	0.0190%	0.0169%	0.0178%	0.0238%	0.0229%
Employer's Proportionate Share of the Net Pension Liability (Asset)	7,181	50,101	34,853	(13,204)	105,597	1,078
Employer's Covered Employee Payroll	98,900	100,358	109,500	146,260	145,200	149,556
Employer's Proportionate Share of the Net Pension Liability (Asset) as a percentage of its Covered Employee Payroll	8%	50%	32%	-9%	72.73%	0.72%
Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability	99%	100%	94%	102%	88.86%	99.89%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Tenth Judicial District Court
Schedule of Employer Contributions
For the Year Ended December 31, 2020

	2015	2016	2017	2018	2019	2020
Contractually Required Contributions	15,824	13,047	13,687	16,820	16,698	18,321
Contributions in Relation to Contractually Required Contribution	15,824	13,047	13,687	16,820	16,698	18,321
Contribution Deficiency (Excess)	0	0	0	0	0	0
Employer's Covered Employee Payroll	98,900	100,358	109,500	146,260	145,200	149,556
Contributions as a Percentage of Covered Employee Payroll	16.0%	13.0%	12.5%	11.5%	11.5%	12.25%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Changes of Assumptions:

- There were no changes of benefit assumptions for the year ended December 31, 2020.

Tenth Judicial District Court
Schedule of Compensation, Benefits and Other Payments to
Tenth Judicial District Court Head or Chief Executive Officer
For the Year Ended December 31, 2020

Tenth Judicial District Court Head Name: Lala B. Sylvester, Chief Judge

Purpose	Amount
Telephone/Zoom	$1,021
Seminar & Conference Registrations	1,945
Reimb. For Mileage, Lodging, Per Diem	1,849
Dues & Memberships	875
Total	$5,690

See independent accountant's review report.

T | C | B | T
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Tenth Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458-0775

We have performed the procedures enumerated below, which were agreed to by the Tenth Judicial District Court (District) and the Louisiana Legislative Auditor (the specified parties), on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2020, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. The District's management is responsible for its financial records and compliance with applicable laws and regulations. The sufficiency of these procedures is solely the responsibility of the specified parties. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for materials and supplies exceeding $30,000, and public works exceeding $250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (R.S.) 39:1551-39:1755 (the state procurement code) or R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no such expenditures made.

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of the immediate family members of each board member as defined by R.S. 42:1101-1124 (the ethics law).

Management provided us with the requested information.

3. Obtain a list of all employees paid during the fiscal year.

Management provided us with the requested information.

4. Report whether any employees' names appear on both lists obtained in Procedures 2 and 3.

None of the employees included on the list provided by management for agreed-upon Procedure 3 appeared on the list provided by management for agreed-upon Procedure 2.

5. Obtain a list of all disbursements made during the year; and a list of outside business interests of board members, employees, and board members' and employees' immediate families. Report whether any vendors appear on both lists.

Management provided the requested information. None of the businesses of Judges, employees, or employees' immediate families appeared as vendors on the list of disbursements.

Budgeting

6. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amendments.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there are any exceptions.

Not applicable.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues exceeded budgeted revenues. Expenditures for the year did exceed budgeted amounts by more than 5% for the Judicial Expense Fund, which were 7% in excess of amounts budgeted for the year.

Accounting and Reporting

9. Obtain the list of all disbursements made during the fiscal year. Randomly select six disbursements, and obtain documentation from management for these disbursements. Compare the selected disbursements to the supporting documentation, and:

(a) Report whether the six disbursements agree to the amount and the payee in the supporting documentation.

Each of the six selected disbursements agreed with the amount and payee in the supporting documentation.

(b) Report whether the six disbursements were coded to the correct fund and general ledger account.

All of the disbursements were properly coded to the correct fund and general ledger account.

(c) Report whether the six disbursements were approved in accordance with management's policies and procedures.

Documentation supporting each of the six selected disbursements included the appropriate signature from the Judge.

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by R.S. 42:11 through 42:28 (the open meetings law); and report whether there are any exceptions.

Not applicable

Debt

11. Obtain bank deposit slips for the fiscal year, and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the State Bond Commission, and report any exceptions.

We scanned copies of all bank deposit slips for the fiscal year, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

12. Obtain the list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

We scanned payroll disbursements for the fiscal year. We found no payments or approval for payments to employees that would constitute bonuses, advances, or gifts.

State Audit Law

13. Report whether the agency provided for a timely report in accordance with R.S. 24:513.

The District's report was submitted prior to the June 30, 2021 due date.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Management represented that the District was not on the noncompliance list at any time during the fiscal year. Management further represented that the District did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

15. Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Our prior year report, dated March 12, 2020, did not include any suggestions, exceptions, recommendations, or comments.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on the District's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's
Natchitoches, Louisiana

April 16, 2021

ATTACHMENTS:
SIGNED LOUISIANA ATTESTATION QUESTIONNAIRE
MANAGEMENT'S CORRECTIVE ACTION PLAN FOR EXCEPTIONS NOTED IN THE ATTESTATION REPORT

TENTH JUDICIAL DISTRICT COURT

LOUISIANA ATTESTATION QUESTIONNAIRE

Thomas, Cunningham, Broadway & Todtenbier CPA's
321 Bienville Street
Natchitoches, LA 71457

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2020 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ✓ No ___

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ✓ No ___

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ✓ No ___

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ✓ No ___

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ✓ No ___

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ✓ No ___

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ✓ No ___

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ✓ No ___

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ✓ No ___

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ✓ No ___

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ✓ No ___

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes ✓ No ___

General

We are responsible for our compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ✓ No ___

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes ✓ No ___

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes ✓ No ___

We have made available to you all records that we believe are relevant to the foregoing agreed-upon procedures.

Yes ✓ No ___

We have provided you with any communications from regulatory agencies, internal auditors, other independent practitioners or consultants or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of your report.

Yes ✓ No ___

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

Yes ✓ No ___

Signed by and title Lalu B. Agheste
Chief Judge 2020

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
Certified Public Accountants

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April 9, 2021

Tenth Judicial District Court
P. O. Box 775
Natchitoches, Louisiana 71458-0775

RE: Management letter
Review Report – December 31, 2020

We have performed our review of the Tenth Judicial District Court and have applied certain agreed-upon procedures. As part of our review, we have the following information to report to you.

1. LA Revised Statutes require that a budget for the General Fund be amended if actual revenues are less than budgeted revenues by 5% or more, and/or actual expenditures are more than budgeted expenditures by 5% or more. For the year ended December 31, 2020, the Tenth Judicial District Court failed to amend the budget when the actual expenditures were more than budgeted expenditures by more than 5% as allowed. We recommend that the Tenth Judicial District Court institute procedures to ensure the budget for the General Fund is amended whenever actual revenues are less than budgeted revenues by more than 5% and/or actual expenditures are more than budgeted expenditures by more than the 5% allowed.

Sincerely,

Thomas, Cunningham, Broadway + Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Tenth Judicial District Court

STATE OF LOUISIANA

Natchitoches Parish

P. O. Box 775
Natchitoches, LA 71457

DESIREE D. DYESS
DISTRICT JUDGE
DIVISION "A"
Phone: (318) 357-2210
Fax: (318) 357-2275

LALA B. SYLVESTER
DISTRICT JUDGE
DIVISION "B"
Phone: (318) 357-2209
Fax: (318) 238-1166

April 15, 2021

Office of Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

RE: Tenth Judicial District Court
Financial Report – December 31, 2020

To Whom It May Concern:

The following is our response to the management letter issued by the firm of Thomas, Cunningham, Broadway & Todtenbier, for the year ended December 31, 2020.

Management's Corrective Action Plan:

1. We will institute procedures to ensure that the budget for the General Fund is amended whenever actual revenues are less than budgeted revenues by more than 5% and/or actual expenditures are more than budgeted expenditures by more than the 5% allowed.

Sincerely,

Desiree Duhon Dyess

DESIREE DUHON DYESS
CHIEF JUDGE

Lala B. Sylvester

LALA B. SYLVESTER
DISTRICT JUDGE

DDD/mdf