

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
EDGARD, LOUISIANA**

Annual Financial Statements

December 31, 2020



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## Independent Auditor's Report

To the Chief Judge and Judges  
of the Fortieth Judicial District Court  
St. John the Baptist Parish  
Edgard, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Fortieth Judicial District Court (the Court), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Court's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Fortieth Judicial District Court as of December 31, 2020, and the respective changes in financial position for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, 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. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 23 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Court's basic financial statements. The schedules of compensation, benefits, and other payments to agency heads and the justice system funding schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules of compensation, benefits, and other payments to agency heads and the justice system funding schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of compensation, benefits, and other payments to agency heads and the justice system funding schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2021, on our consideration of the Fortieth Judicial District Court's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA  
June 27, 2021

**BASIC FINANCIAL STATEMENTS  
GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Statement of Net Position  
December 31, 2020**

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
| <b>Assets</b>                                    |                                    |
| Cash and Cash Equivalents                        | \$ 392,972                         |
| Receivables                                      | 43,839                             |
| Investment in Certificates of Deposit            | 271,510                            |
| Capital Assets (Net of Accumulated Depreciation) | <u>6,200</u>                       |
| <b>Total Assets</b>                              | <u>714,521</u>                     |
| <b>Liabilities</b>                               |                                    |
| Accounts Payable                                 | 6,712                              |
| Accrued Expenses                                 | <u>4,197</u>                       |
| <b>Total Liabilities</b>                         | <u>10,909</u>                      |
| <b>Net Position</b>                              |                                    |
| Net Investment in Capital Assets                 | 6,200                              |
| Restricted                                       | 365,954                            |
| Unrestricted                                     | <u>331,458</u>                     |
| <b>Total Net Position</b>                        | <u>\$ 703,612</u>                  |

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



**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Statement of Activities  
For the Year Ended December 31, 2020**

|  | <b>Governmental<br/>Activities</b> |
|--|------------------------------------|
| <b>Program Expenses</b>                |                                    |
| Public Safety - Court System           |                                    |
| Salaries and Related Benefits          | \$ 293,313                         |
| Contractual Services                   | 129,265                            |
| Materials and Supplies                 | 39,550                             |
| Lodging and Registration Fees          | 8,740                              |
| Depreciation                           | 2,343                              |
| Miscellaneous Expense                  | 582                                |
|  | <hr/>                              |
| <b>Total Program Expenses</b>          | <b>473,793</b>                     |
|  | <hr/>                              |
| <b>Program Revenues</b>                |                                    |
| Operating Grants and Contributions     | 291,298                            |
| Charges for Services - Court Revenues  | 84,717                             |
|  | <hr/>                              |
| <b>Total Program Revenues</b>          | <b>376,015</b>                     |
|  | <hr/>                              |
| <b>Net Program Expense</b>             | <b>(97,778)</b>                    |
|  | <hr/>                              |
| <b>General Revenues</b>                |                                    |
| Supreme Court Reimbursements           | 87,874                             |
| Interest Income                        | 4,808                              |
| Judicial Probation Fees                | 4,164                              |
|  | <hr/>                              |
| <b>Total General Revenues</b>          | <b>96,846</b>                      |
|  | <hr/>                              |
| <b>Change in Net Position</b>          | <b>(932)</b>                       |
|  | <hr/>                              |
| <b>Net Position, Beginning of Year</b> | <b>704,544</b>                     |
|  | <hr/>                              |
| <b>Net Position, End of Year</b>       | <b>\$ 703,612</b>                  |
|  | <hr/> <hr/>                        |

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

**BASIC FINANCIAL STATEMENTS  
FUND FINANCIAL STATEMENTS  
GOVERNMENTAL FUNDS**

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Balance Sheet  
Governmental Funds  
December 31, 2020**

|  | <u>General Fund</u>                  | <u>Special Revenue Funds</u>         |                      | <u>Total</u>                  |
|--|--------------------------------------|--------------------------------------|----------------------|-------------------------------|
|  | <u>Judicial<br/>Expense<br/>Fund</u> | <u>Adult<br/>Drug Court<br/>Fund</u> | <u>FINS<br/>Fund</u> | <u>Governmental<br/>Funds</u> |
| <b>Assets</b>                                  |                                      |                                      |                      |                               |
| Cash and Cash Equivalents                      | \$ 52,220                            | \$ 335,710                           | \$ 5,042             | \$ 392,972                    |
| Receivables                                    | 11,313                               | 32,526                               | -                    | 43,839                        |
| Due from Other Funds                           | 150                                  | -                                    | -                    | 150                           |
| Investments in Certificates<br>of Deposit      | 271,510                              | -                                    | -                    | 271,510                       |
| <b>Total Assets</b>                            | <u>\$ 335,193</u>                    | <u>\$ 368,236</u>                    | <u>\$ 5,042</u>      | <u>\$ 708,471</u>             |
| <b>Liabilities</b>                             |                                      |                                      |                      |                               |
| Accounts Payable                               | \$ 3,735                             | \$ 2,414                             | \$ 563               | \$ 6,712                      |
| Accrued Expenses                               | -                                    | 4,197                                | -                    | 4,197                         |
| Due to Other Funds                             | -                                    | -                                    | 150                  | 150                           |
| <b>Total Liabilities</b>                       | <u>3,735</u>                         | <u>6,611</u>                         | <u>713</u>           | <u>11,059</u>                 |
| <b>Fund Balances</b>                           |                                      |                                      |                      |                               |
| Restricted                                     | -                                    | 361,625                              | 4,329                | 366,954                       |
| Unassigned                                     | 331,458                              | -                                    | -                    | 331,458                       |
| <b>Total Fund Balances</b>                     | <u>331,458</u>                       | <u>361,625</u>                       | <u>4,329</u>         | <u>697,412</u>                |
| <b>Total Liabilities and<br/>Fund Balances</b> | <u>\$ 335,193</u>                    | <u>\$ 368,236</u>                    | <u>\$ 5,042</u>      |                               |

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

|  |                   |
|--|-------------------|
|  | <u>6,200</u>      |
| <b>Net Position of Governmental Activities</b> | <u>\$ 703,612</u> |

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

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2020**

|                                    | General Fund                | Special Revenue Funds       |                 | Total<br>Governmental<br>Funds |
|------------------------------------|-----------------------------|-----------------------------|-----------------|--------------------------------|
|                                    | Judicial<br>Expense<br>Fund | Adult<br>Drug Court<br>Fund | FINS<br>Fund    |                                |
| <b>Revenues</b>                    |                             |                             |                 |                                |
| Grants                             | \$ -                        | \$ 243,624                  | \$ 47,674       | \$ 291,298                     |
| Supreme Court Reimbursements       | 27,369                      | 59,330                      | -               | 86,699                         |
| Criminal Fees                      | 64,587                      | -                           | -               | 64,587                         |
| Civil Fees                         | 20,130                      | -                           | -               | 20,130                         |
| Interest and Miscellaneous         | 4,805                       | -                           | 3               | 4,808                          |
| Judicial Probation Fees            | 1,175                       | 4,164                       | -               | 5,339                          |
| <b>Total Revenues</b>              | <b>118,066</b>              | <b>307,118</b>              | <b>47,677</b>   | <b>472,861</b>                 |
| <b>Expenditures</b>                |                             |                             |                 |                                |
| Current                            |                             |                             |                 |                                |
| Administrative Service             | -                           | 215,499                     | -               | 215,499                        |
| Salary Reimbursement               | 7,809                       | -                           | 51,998          | 59,807                         |
| Library                            | 57,565                      | -                           | 138             | 57,703                         |
| Professional Fees                  | 27,281                      | 4,525                       | 810             | 32,616                         |
| Office Supplies                    | 19,183                      | 7,406                       | -               | 26,589                         |
| Payroll Taxes                      | -                           | 18,007                      | -               | 18,007                         |
| Office Rent/Lease                  | -                           | 16,994                      | -               | 16,994                         |
| Testing and Laboratory             | -                           | 10,956                      | -               | 10,956                         |
| Utilities                          | 2,971                       | 5,487                       | -               | 8,458                          |
| Repairs and Maintenance            | 3,010                       | 3,705                       | -               | 6,715                          |
| Conferences and Dues               | 3,038                       | 3,541                       | -               | 6,579                          |
| Other Rent/Lease                   | 4,570                       | -                           | -               | 4,570                          |
| Travel Expenses                    | 1,600                       | 561                         | -               | 2,161                          |
| Jury and Court Lunches             | 1,920                       | 85                          | -               | 2,005                          |
| General Insurance                  | -                           | 1,929                       | -               | 1,929                          |
| Other Operating Expenses           | 500                         | -                           | 87              | 587                            |
| Advertising and Public Relations   | 275                         | -                           | -               | 275                            |
| Capital Outlay                     | -                           | 3,293                       | -               | 3,293                          |
| <b>Total Expenditures</b>          | <b>129,722</b>              | <b>291,988</b>              | <b>53,033</b>   | <b>474,743</b>                 |
| <b>Net Change in Fund Balances</b> | <b>(11,656)</b>             | <b>15,130</b>               | <b>(5,356)</b>  | <b>(1,882)</b>                 |
| <b>Fund Balances</b>               |                             |                             |                 |                                |
| <b>Beginning of Year</b>           | <b>343,114</b>              | <b>346,495</b>              | <b>9,685</b>    | <b>699,294</b>                 |
| <b>End of Year</b>                 | <b>\$ 331,458</b>           | <b>\$ 361,625</b>           | <b>\$ 4,329</b> | <b>\$ 697,412</b>              |

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

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended December 31, 2020**

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Amounts reported for governmental activities in the statement of activities are different because:

|  |            |
|--|------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ (1,882) |
|--|------------|

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

|            |
|------------|
| <u>950</u> |
|------------|

|  |                               |
|--|-------------------------------|
| <b>Change in Net Position of Governmental Activities</b> | <b><u><u>\$ (932)</u></u></b> |
|--|-------------------------------|

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

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Statement of Fiduciary Net Position  
Fiduciary Fund  
December 31, 2020**

|                           | <b>Custodial<br/>Fund</b> |
|---------------------------|---------------------------|
| <hr/>                     |                           |
| <b>Assets</b>             |                           |
| Cash and Cash Equivalents | <u>\$ 2,375</u>           |
| <b>Total Assets</b>       | <u><u>\$ 2,375</u></u>    |
| <b>Liabilities</b>        |                           |
| Due to Others             | <u>\$ 2,375</u>           |
| <b>Total Liabilities</b>  | <u><u>\$ 2,375</u></u>    |

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

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Statement of Changes in Fiduciary Net Position  
Fiduciary Fund  
For the Year Ended December 31, 2020**

|  | <b>Custodial<br/>Fund</b> |
|--|---------------------------|
| <b>Deductions</b>                      |                           |
| Community Support                      | \$ 1,428                  |
| <b>Total Deductions</b>                | <u>1,428</u>              |
| <b>Change in Net Position</b>          | (1,428)                   |
| <b>Net Position, Beginning of Year</b> | <u>3,803</u>              |
| <b>Net Position, End of Year</b>       | <u><u>\$ 2,375</u></u>    |

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

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

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**Note 1. Description**

The Fortieth Judicial District Court (the Court) was created by Act No. 52 of the 1984 regular Louisiana Legislative Session as a level of the judicial branch of government and is charged with trying all cases that involve the government and with the administration of justice within its jurisdiction, which encompasses all of St. John the Baptist Parish (the Parish). The Fortieth Judicial District is comprised of three (3) independently elected judges with six-year terms.

**Note 2. Summary of Significant Accounting Policies**

**Reporting Entity**

The Fortieth Judicial District Court judges are independently elected officials. However, the Court is fiscally dependent on the St. John the Baptist Parish Government for office space, courtrooms, and related utility costs, as well as partial funding of salaries.

The accompanying financial statements present information only on the funds maintained by the Court and do not present information on the St. John the Baptist Parish Government, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**Basis of Presentation**

The accompanying basic financial statements of the Court have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial principles.

***Government-Wide Financial Statements***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

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



**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (Continued)**

***Government-Wide Financial Statements (Continued)***

The government-wide financial statements use the following practices in recording revenues:

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

***Fund Financial Statements***

The Court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The various funds of the Court are classified as governmental. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Court or the total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least ten percent of the corresponding total for all governmental funds.

The amounts reflected in the governmental fund financial statements are based on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become 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 Court considers all revenues available if they are collected within sixty days after the fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. The fiduciary fund financial statements presented are reported in conformity with GASB 84, *Fiduciary Activities*.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (Continued)**

***Fund Financial Statements (Continued)***

The governmental funds use the following practices in recording revenues and expenditures:

**Revenues** - Grants, court fines and fees, and interest are recorded when earned and measurable.

**Expenditures** - The major expenditures are recorded when the related liability is incurred.

The Court reports the following funds:

**Governmental Fund Type**

***Judicial Expense Fund (General Fund)***

The Judicial Expense Fund was created by the State of Louisiana Act No. 52, House Bill No. 39 of the 1984 Regular Legislative Session. It authorized collection from every person filing any type of civil suit or proceeding and who is not otherwise exempted by law from the payment of court costs, a sum not to exceed fifteen dollars. In all criminal cases, there shall be collected an amount not to exceed seven dollars and fifty cents from every defendant who is convicted after a trial or other plea of guilty or who forfeits his bond. These costs are to be in addition to all other fines, costs, or forfeitures imposed by law. Act 834, Section 571.11 of the 1993 Regular Legislative Session authorizes all judgments of bond forfeitures resulting from the posting of surety bonds in criminal proceedings in the State of Louisiana shall be collected by the district attorney. The district attorney shall distribute ten percent of all funds collected to the court fund of the parish where the bond was posted. In general, the funds may be used for any purpose or purposes connected with the incidental services or related to proper administration or function of the offices of the individual judges.

***Adult Drug Court Fund***

This special revenue fund receives revenue in the form of grants from the State of Louisiana, St. John the Baptist Parish, and the federal government through the Temporary Assistance for Needy Families (TANF) program.

***Families in Need of Services Fund (FINS)***

This special revenue fund receives revenue in the form of grants from the Louisiana Supreme Court through the Families in Need of Services Assistance Program. The fund uses revenue to help provide early judicial intervention to prevent delinquency and child abuse.

**Fiduciary Fund Type**

***Custodial Fund***

This fiduciary fund is used to account for assets held by the Court in a fiduciary capacity. The Court maintains this custodial fund to report the activities and the balance of a Cy Pres account, which is used for cash held by the Court for distribution to charitable causes.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (Continued)**

**Cash and Cash Equivalents and Investments**

Under state law, the Court may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Court may invest in United States bonds, treasury notes, repurchase agreements, or certificates and time deposits of state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

The Court defines cash and cash equivalents to include cash on hand, demand deposits, and all highly liquid investments with an original maturity of three months or less when purchased.

**Receivables**

Receivables are recorded for reimbursement of expenditures under various state and federal programs and grants. All amounts are expected to be collected within the next twelve months. No allowance for uncollectible accounts has been established as all receivables are considered collectible.

**Capital Assets**

All capital assets of the Court are recorded at historical cost and are reported on the government-wide financial statements. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. All capital assets, other than land, are depreciated using the straight-line method over five to seven years.

**Equity Classifications**

Government-wide net position is divided into three components:

1. *Net Investment in Capital Assets* - Consists of the historical cost of capital assets, including any restricted capital assets, net of accumulated depreciation.
2. *Restricted* - Consists of assets that have constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.
3. *Unrestricted* - All other net position is reported in this category.

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Court's policy is to apply restricted net position first.



**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

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**Note 2. Summary of Significant Accounting Policies (Continued)**

**Recently Issued Accounting Pronouncements - Not Yet Adopted**

The GASB issued Statement No. 87, *Leases*. The objective of GASB 87 is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, postponing the effective date of GASB 87 to reporting periods beginning after June 15, 2021.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITA) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

**Note 3. Cash and Cash Equivalents**

**Custodial Credit Risk**

Custodial credit risk is the risk that in the event of a bank failure, the Court's deposits may not be recovered. The Court does not have a deposit policy for custodial credit risk. As of December 31, 2020, Division A of the Court had a bank balance of \$94,921 exposed to custodial credit risk. As of December 31, 2020, the balance exposed to custodial credit risk was fully collateralized.

Under state law, 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 no less than the amount on deposit with the fiscal agent bank. 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. The custodial bank must advertise and sell the pledged securities within ten days of being notified that the fiscal agent bank has failed to pay deposited funds upon demand.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

**Note 4. Receivables**

The receivables at December 31, 2020 are summarized below:

| <b>Class of Receivable</b> | <b>Judicial<br/>Expense<br/>Fund</b> | <b>Adult<br/>Drug Court<br/>Fund</b> | <b>FINS<br/>Fund</b> | <b>Total</b>     |
|----------------------------|--------------------------------------|--------------------------------------|----------------------|------------------|
| Intergovernmental          |                                      |                                      |                      |                  |
| Grants                     | \$ -                                 | \$ 32,526                            | \$ -                 | \$ 32,526        |
| Court Costs and Fees       | 11,313                               | -                                    | -                    | 11,313           |
| <b>Total</b>               | <b>\$ 11,313</b>                     | <b>\$ 32,526</b>                     | <b>\$ -</b>          | <b>\$ 43,839</b> |

Management considers all of the receivables outstanding at December 31, 2020 to be fully collectible. Accordingly, no provision for uncollectible accounts has been recorded.

**Note 5. Capital Assets**

Capital asset activity for the year ended December 31, 2020 was as follows:

| <b>Furniture and Equipment</b> | <b>Beginning<br/>Balance</b> | <b>Additions</b> | <b>Deletions</b> | <b>Ending<br/>Balance</b> |
|--------------------------------|------------------------------|------------------|------------------|---------------------------|
| Judicial Expense Fund          |                              |                  |                  |                           |
| Division A                     | \$ 75,131                    | \$ -             | \$ -             | \$ 75,131                 |
| Division B                     | 63,069                       | -                | -                | 63,069                    |
| Division C                     | 61,691                       | -                | -                | 61,691                    |
| Juvenile Probation             | 4,363                        | -                | -                | 4,363                     |
| Adult Drug Court Fund          | 27,828                       | 3,293            | -                | 31,121                    |
| FINS Fund                      | 2,658                        | -                | -                | 2,658                     |
|                                | 234,740                      | 3,293            | -                | 238,033                   |
| Less: Accumulated Depreciation | 229,490                      | 2,343            | -                | 231,833                   |
| <b>Capital Assets, Net</b>     | <b>\$ 5,250</b>              | <b>\$ 950</b>    | <b>\$ -</b>      | <b>\$ 6,200</b>           |

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

---

**Note 6. Compensated Absences**

**Vacation Leave**

The Judges of the Court establish vacation policies for their respective employees. All other employees generally earn vacation according to the following length of employment:

|                             |   |                      |
|-----------------------------|---|----------------------|
| One Year of Employment      | - | One Week Vacation    |
| Two Years of Employment     | - | Two Weeks Vacation   |
| Five Years of Employment    | - | Three Weeks Vacation |
| Fifteen Years of Employment | - | Four Weeks Vacation  |

In general, unused vacation time cannot be carried over from one calendar year to the next, and employees are required to use vacation time in the year earned. Upon termination, unused vacation time is paid to all employees in good standing with the Court.

**Sick Leave**

Employees are allocated up to eighteen days of sick leave each year based on length of employment and are allowed to carry forward a balance of unused sick leave days no greater than ninety days; however, accumulated sick time is not paid upon termination.

At December 31, 2020, no liability has been recorded for compensated absences since management considers the balance to be immaterial.

**Note 7. Risk Management**

The Court is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to the public; and natural disasters. To protect against these risks, the Court has purchased commercial or other insurance for the losses to which it is exposed.

**Note 8. Pension Plan**

The employees of the Court belong to the Parochial Employees' Retirement System of Louisiana (the Plan). The Plan is a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. Contributions to the Plan are made by St. John the Baptist Parish Government. The Court reimburses the Parish for amounts in excess of what it is required to pay.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH**

**Notes to Financial Statements**

---

**Note 9. Operating Lease**

The Court leases copier equipment for each division. These leases have been classified as operating leases and, as such, rental payments have been recorded as operating expenditures. The Division C copier and the office space for the Adult Drug Court in LaPlace, Louisiana, are rented on a monthly basis without definitive lease terms; therefore, they are not included in the long-term lease schedule below.

Total rent expense for the year ended December 31, 2020 was \$21,564. Future minimum lease payments are as follows:

| <b>Year Ending<br/>December 31,</b> | <b>Amount</b>          |
|-------------------------------------|------------------------|
| 2021                                | \$ 2,017               |
| 2022                                | <u>176</u>             |
| <b>Total</b>                        | <u><u>\$ 2,193</u></u> |

**Note 10. Risks and Uncertainties**

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern", and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had, and are expected to continue to have, an adverse impact on the economies and financial markets of many countries, including the geographical area in which the Court operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Court.

**Note 11. Excess Expenditures Over Appropriations**

During the year ended December 31, 2020 the Court's actual expenditures of \$474,743 exceeded the budgeted expenditures of \$455,300 resulting in an unfavorable variance of \$19,443.



## **REQUIRED SUPPLEMENTARY INFORMATION**

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Schedule of Revenues, Expenditures, and Changes  
in Fund Balance - Budget and Actual  
Governmental Funds  
For the Year Ended December 31, 2020**

|                                   | <b>Budgetary Amounts</b> |                    | <b>Actual -<br/>Budgetary<br/>Basis</b> | <b>Variance with<br/>Final Budget<br/>Favorable<br/>(Unfavorable)</b> |
|-----------------------------------|--------------------------|--------------------|---|---|
|                                   | <b>Original</b>          | <b>Final</b>       |   |   |
| <b>Revenues</b>                   |                          |                    |   |   |
| Grants                            | \$ 268,000               | \$ 258,000         | \$ 291,298                              | \$ 33,298   |
| Supreme Court Reimbursements      | 49,540                   | 48,540             | 86,699                                  | 38,159  |
| Criminal Fees                     | 75,000                   | 63,000             | 64,587                                  | 1,587   |
| Civil Fees                        | 23,000                   | 19,000             | 20,130                                  | 1,130   |
| Interest and Miscellaneous        | 20,100                   | 30,036             | 4,808                                   | (25,228)  |
| Judicial Probation Fees           | 4,000                    | 3,000              | 5,339                                   | 2,339   |
| <b>Total Revenues</b>             | <b>439,640</b>           | <b>421,576</b>     | <b>472,861</b>                          | <b>51,285</b>   |
| <b>Expenditures</b>               |                          |                    |   |   |
| Current                           |                          |                    |   |   |
| Administrative Service            | 210,000                  | 200,000            | 215,499                                 | (15,499)  |
| Salary Reimbursement              | 55,000                   | 53,000             | 59,807                                  | (6,807)   |
| Library                           | 55,000                   | 52,000             | 57,703                                  | (5,703)   |
| Professional Fees                 | 33,000                   | 31,000             | 32,616                                  | (1,616)   |
| Office Supplies                   | 20,000                   | 20,000             | 26,589                                  | (6,589)   |
| Payroll Taxes                     | 17,700                   | 17,900             | 18,007                                  | (107)   |
| Office Rent/Lease                 | 18,000                   | 16,500             | 16,994                                  | (494)   |
| Testing and Laboratory            | 15,000                   | 24,000             | 10,956                                  | 13,044  |
| Utilities                         | 8,500                    | 7,000              | 8,458                                   | (1,458)   |
| Repairs and Maintenance           | 4,000                    | 6,000              | 6,715                                   | (715)   |
| Conferences and Dues              | 5,000                    | 7,000              | 6,579                                   | 421   |
| Other Rent/Lease                  | 4,000                    | 4,250              | 4,570                                   | (320)   |
| Travel Expenses                   | 7,000                    | 3,300              | 2,161                                   | 1,139   |
| Jury and Court Lunches            | 2,500                    | 2,500              | 2,005                                   | 495   |
| General Insurance                 | 4,500                    | 3,000              | 1,929                                   | 1,071   |
| Other Operating Expenses          | 1,800                    | 850                | 587                                     | 263   |
| Advertising and Public Relations  | 500                      | 500                | 275                                     | 225   |
| Supplemental Pay                  | -                        | 4,500              | -                                       | 4,500   |
| Capital Outlay                    | 1,000                    | 2,000              | 3,293                                   | (1,293)   |
| <b>Total Expenditures</b>         | <b>462,500</b>           | <b>455,300</b>     | <b>474,743</b>                          | <b>(19,443)</b>   |
| <b>Net Change in Fund Balance</b> | <b>\$ (22,860)</b>       | <b>\$ (33,724)</b> | <b>(1,882)</b>                          | <b>\$ 31,842</b>  |
| <b>Fund Balance</b>               |                          |                    |   |   |
| <b>Beginning of Year</b>          |                          |                    | <u>699,294</u>                          |   |
| <b>End of Year</b>                |                          |                    | <u>\$ 697,412</u>                       |   |

See independent auditor's report.

## **OTHER SUPPLEMENTARY INFORMATION**

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Schedules of Compensation, Benefits, and Other Payments  
to Agency Heads  
For the Year Ended December 31, 2020**

---

**Agency Head**  
Honorable Madeline Jasmine, Judge, Division A

| <b>Purpose</b>                         | <b>Amount Paid by the Court*</b> |
|--|----------------------------------|
| Salary                                 | \$0                              |
| Benefits - Insurance                   | \$0                              |
| Benefits - Retirement                  | \$0                              |
| Benefits - Other                       | \$0                              |
| Car Allowance                          | \$0                              |
| Membership Dues                        | \$0                              |
| Per Diem                               | \$0                              |
| Reimbursements                         | \$0                              |
| Travel                                 | \$0                              |
| Registration Fees                      | \$1,200                          |
| Conference Travel                      | \$1,308                          |
| Continuing Professional Education Fees | \$0                              |
| Housing                                | \$0                              |
| Unvouchered Expenses                   | \$0                              |
| Special Meals                          | \$0                              |

\* Amounts paid to the Judge by other entities such as the Louisiana Supreme Court are not required to be reported by the Court.

See independent auditor's report.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Schedules of Compensation, Benefits, and Other Payments  
to Agency Heads (Continued)  
For the Year Ended December 31, 2020**

---

**Agency Head**  
Various Interim Judges, Division B

| <b>Purpose</b>                         | <b>Amount Paid by the Court*</b> |
|--|----------------------------------|
| Salary                                 | \$0                              |
| Benefits - Insurance                   | \$0                              |
| Benefits - Retirement                  | \$0                              |
| Benefits - Other                       | \$0                              |
| Car Allowance                          | \$0                              |
| Membership Dues                        | \$0                              |
| Per Diem                               | \$0                              |
| Reimbursements                         | \$0                              |
| Travel                                 | \$0                              |
| Registration Fees                      | \$727                            |
| Conference Travel                      | \$0                              |
| Continuing Professional Education Fees | \$0                              |
| Housing                                | \$0                              |
| Unvouchered Expenses                   | \$0                              |
| Special Meals                          | \$0                              |

\* Amounts paid to the Judge by other entities such as the Louisiana Supreme Court are not required to be reported by the Court.

See independent auditor's report.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Schedules of Compensation, Benefits, and Other Payments  
to Agency Heads (Continued)  
For the Year Ended December 31, 2020**

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**Agency Head**  
Honorable J. Sterling Snowdy, Judge, Division C

| <b>Purpose</b>                         | <b>Amount Paid by the Court*</b> |
|--|----------------------------------|
| Salary                                 | \$0                              |
| Benefits - Insurance                   | \$0                              |
| Benefits - Retirement                  | \$0                              |
| Benefits - Other                       | \$0                              |
| Car Allowance                          | \$0                              |
| Membership Dues                        | \$0                              |
| Per Diem                               | \$0                              |
| Reimbursements                         | \$0                              |
| Travel                                 | \$0                              |
| Registration Fees                      | \$1,111                          |
| Conference Travel                      | \$292                            |
| Continuing Professional Education Fees | \$0                              |
| Housing                                | \$0                              |
| Unvouchered Expenses                   | \$0                              |
| Special Meals                          | \$0                              |

\* Amounts paid to the Judge by other entities such as the Louisiana Supreme Court are not required to be reported by the Court.

See independent auditor's report.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Justice System Funding Schedule - Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
Judicial Expense Fund  
Cash Basis Presentation  
For the Six-Month Periods Ended June 30, 2020 and December 31, 2020**

|  | <b>First Six-<br/>Month Period<br/>Ended<br/>6/30/2020</b> | <b>Second Six-<br/>Month Period<br/>Ended<br/>12/31/2020</b> |
|--|--|--|
| <b>Receipts from:</b>  |  |  |
| Parish of St. John the Baptist, Criminal Court Cost,<br>Fines, Other | \$ 36,991  | \$ 31,452  |
| Parish of St. John the Baptist, Civil Fees                           | 10,980   | 10,425   |
| <b>Subtotal Receipts</b>   | <b>\$ 47,971</b>   | <b>\$ 41,877</b>   |
| <b>Ending Balance of Amounts Assessed<br/>but not Received</b>       | <b>\$ -</b>  | <b>\$ -</b>  |

See independent auditor's report.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Justice System Funding Schedule - Collecting/Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
Judicial Expense Fund  
Cash Basis Presentation  
For the Six-Month Periods Ended June 30, 2020 and December 31, 2020**

|   | <b>First Six-<br/>Month Period<br/>Ended<br/>6/30/2020</b> | <b>Second Six-<br/>Month Period<br/>Ended<br/>12/31/2020</b> |
|---|--|--|
| <b>Beginning Balance of Amounts Collected</b>   | \$ -   | \$ -   |
| <b>Add: Collections</b>   |  |  |
| Probation/Parole/Supervision Fees   | 775  | 400  |
| <b>Subtotal Collections</b>   | <u>775</u>   | <u>400</u>   |
| <b>Less: Amounts Retained by Collecting Agency</b>  |  |  |
| Amounts "Self Disbursed" to Collecting Agency<br>Probation/Parole/Supervision Fees          | 775  | 400  |
| <b>Less: Disbursements to Individuals/Third-Party<br/>Collection or Processing Agencies</b> | <u>-</u>   | <u>-</u>   |
| <b>Subtotal Disbursements/Retainage</b>   | <u>775</u>   | <u>400</u>   |
| <b>Ending Balance of Amounts Collected<br/>but not Disbursed/Retained</b>                   | <u>-</u>   | <u>-</u>   |
| <b>Other Information</b>  |  |  |
| Ending Balance of Total Amounts Assessed<br>but not yet Collected                           | \$ -   | \$ -   |
| Total Waivers during the Fiscal Period  | \$ -   | \$ -   |

See independent auditor's report.



**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Justice System Funding Schedule - Collecting/Disbursing Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
Adult Drug Court Fund  
Cash Basis Presentation  
For the Six-Month Periods Ended June 30, 2020 and December 31, 2020**

|   | <b>First Six-<br/>Month Period<br/>Ended<br/>6/30/2020</b> | <b>Second Six-<br/>Month Period<br/>Ended<br/>12/31/2020</b> |
|---|--|--|
| <b>Beginning Balance of Amounts Collected</b>   | \$ -   | \$ -   |
| <b>Add: Collections</b>   |  |  |
| Probation/Parole/Supervision Fees   | 1,655  | 2,509  |
| <b>Subtotal Collections</b>   | 1,655  | 2,509  |
| <b>Less: Amounts Retained by Collecting Agency</b>  |  |  |
| Amounts "Self Disbursed" to Collecting Agency   |  |  |
| Probation/Parole/Supervision Fees   | 1,655  | 2,509  |
| <b>Less: Disbursements to Individuals/Third-Party<br/>Collection or Processing Agencies</b> | -  | -  |
| <b>Subtotal Disbursements/Retainage</b>   | 1,655  | 2,509  |
| <b>Ending Balance of Amounts Collected<br/>but not Disbursed/Retained</b>                   | -  | -  |
| <b>Other Information</b>  |  |  |
| Ending Balance of Total Amounts Assessed<br>but not yet Collected                           | \$ -   | \$ -   |
| Total Waivers during the Fiscal Period  | \$ -   | \$ -   |

See independent auditor's report.

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

Independent Auditor's Report

To the Chief Judge and Judges  
of the Fortieth Judicial District Court  
St. John the Baptist Parish  
Edgard, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Fortieth Judicial District Court (the Court), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Fortieth Judicial District Court's basic financial statements, and have issued our report thereon dated June 27, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Fortieth Judicial District Court's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Court's internal control. Accordingly, we do not express an opinion on the effectiveness of the Court's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Fortieth Judicial District Court's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Court's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Court's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Covington, LA  
June 27, 2021

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Schedule of Findings and Responses  
For the Year Ended December 31, 2020**

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

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? None

Significant deficiency(ies) identified? None

Noncompliance material to financial statements noted? None

Federal Awards

Not Applicable

**Section II. Financial Statement Findings**

None.

**Section III. Federal Awards Findings and Questioned Costs**

Not applicable.

**FORTIETH JUDICIAL DISTRICT COURT  
ST. JOHN THE BAPTIST PARISH  
Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2020**

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**Financial Statement Findings**

None.

**Federal Awards Findings and Questioned Costs**

Not applicable.