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**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
Parishes of Iberia, St. Martin and St. Mary, Louisiana

**GENERAL PURPOSE FINANCIAL STATEMENTS**

December 31, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-15-01

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

TABLE OF CONTENTS

	<u>Page No.</u>
ACCOUNTANTS' REPORT ON THE FINANCIAL STATEMENTS	1
FINANCIAL STATEMENTS	
Combined Balance Sheet	2
Combined Statement of Revenues, Expenditures, and Changes In Fund Balance – All Governmental Fund Types	3
Combined Statement of Revenues, Expenditures and Changes In Fund Balance – Budget (GAAP Basis) and Actual – General Fund	4
Combined Statement of Revenues, Expenditures and Changes In Fund Balance – Budget (GAAP Basis) and Actual – Special Revenue Funds	5
Notes to the Financial Statements	6-13
SUPPLEMENTAL INFORMATION SCHEDULES	
Combining Balance Sheet – Special Revenue Funds	14
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Special Revenue Funds	15
INDEPENDENT AUDITORS' REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i>	
Report on Compliance and on Internal Control Over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16-17
SCHEDULES AND DATA COLLECTION FORM	
Summary Schedule of Findings and Questioned Costs	18
Summary Schedule of Prior Audit Findings	19
Management's Corrective Action Plan for Current Year Audit Findings	20
Data Collection Form	21

**INDEPENDENT AUDITORS' REPORT  
ON THE FINANCIAL STATEMENTS**



# BOUDREAUX, HENDERSON AND COMPANY, LLP

Certified Public Accountants • Personal & Business Consultants

Caroline C. Boudreaux, CPA

Fran R. Henderson, CPA, CIA

## INDEPENDENT AUDITORS' REPORT

Honorable John E. Conery, Chief Judge  
Sixteenth Judicial District Court – District Judge  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
New Iberia, Louisiana

We have audited the accompanying general purpose financial statements of the Sixteenth Judicial District Court - District Judge, as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Court's management. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sixteenth Judicial District Court - District Judge, as of December 31, 2000, and the results of its operations and changes in fund balance for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2001 on our consideration of the Sixteenth Judicial District Court – District Judges' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Boudreaux, Henderson & Company, LLP*

New Iberia, Louisiana  
June 27, 2001

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Members of American Institute of Certified Public Accountants and Society of Louisiana Certified Public Accountants

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
*December 31, 2000*

	<u>GOV'TL</u>	<u>FUND TYPES</u>	<u>ACCOUNT</u> <u>GROUP</u>	<u>TOTAL</u>
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FIXED ASSETS	(MEMO ONLY)
<b><u>ASSETS</u></b>				
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 77,396	\$ 156,869	\$ -	\$ 234,265
Investments	939,990	1,273,672	-	2,213,662
Interest Receivable	1,260	14,374	-	15,634
Due from Other Funds	165	-	-	165
Intergovernmental Receivable	37,807	57,183	-	94,990
Prepaid Insurance	319	-	-	319
Furniture and Equipment	-	-	112,306	112,306
<b>TOTAL ASSETS</b>	<b><u>\$ 1,056,937</u></b>	<b><u>\$ 1,502,098</u></b>	<b><u>\$ 112,306</u></b>	<b><u>\$ 2,671,341</u></b>
<b><u>LIABILITIES AND EQUITY</u></b>				
<b>LIABILITIES:</b>				
Accounts Payable	\$ 25,203	\$ 20,974	\$ -	\$ 46,177
Due to Other Funds	-	165	-	165
<b>TOTAL LIABILITIES</b>	<b><u>25,203</u></b>	<b><u>21,139</u></b>	<b><u>-</u></b>	<b><u>46,342</u></b>
<b>EQUITY:</b>				
Investment in General Fixed Assets	-	-	112,306	112,306
Fund Balance - Unreserved - Undesignated	1,031,734	1,480,959	-	2,512,693
<b>TOTAL EQUITY</b>	<b><u>1,031,734</u></b>	<b><u>1,480,959</u></b>	<b><u>112,306</u></b>	<b><u>2,624,999</u></b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$ 1,056,937</u></b>	<b><u>\$ 1,502,098</u></b>	<b><u>\$ 112,306</u></b>	<b><u>\$ 2,671,341</u></b>

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

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES**  
*For the Year Ended December 31, 2000*

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMO ONLY)</u>
REVENUES:			
Enforcement Fees	\$ -	\$ 495,786	\$ 495,786
Court Costs and Commissions	257,914	13,899	271,813
Interest Earnings	55,325	67,238	122,563
Federal Grants	10,305	14,355	24,660
State Grants	49,240	-	49,240
Intergovernmental Agreement	-	57,285	57,285
	<u>372,784</u>	<u>648,563</u>	<u>1,021,347</u>
TOTAL REVENUES			
EXPENDITURES:			
Salaries and Related Benefits	327,307	136,263	463,570
Operating Services	10,490	5,899	16,389
Professional Fees	49,938	26,572	76,510
Materials and Supplies	1,924	7,783	9,707
Travel and Other Charges	18,823	5,323	24,146
Capital Outlay	3,908	26,202	30,110
Intergovernmental Agreement	100	-	100
Transfers In/Out	12,212	-	12,212
	<u>424,702</u>	<u>208,042</u>	<u>632,744</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES	(51,918)	440,521	388,603
FUND BALANCE AT BEGINNING OF YEAR	<u>1,083,652</u>	<u>1,040,438</u>	<u>2,124,090</u>
FUND BALANCE AT END OF YEAR	<u>\$ 1,031,734</u>	<u>\$ 1,480,959</u>	<u>\$ 2,512,693</u>

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



**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
*For the Year Ended December 31, 2000*

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Enforcement Fees	\$ -	\$ -	\$ -
Court Costs and Commissions	250,036	257,914	7,878
Interest Earnings	51,500	55,325	3,825
Federal Grants	10,300	10,305	5
State Grants	49,240	49,240	-
Intergovernmental Agreement	-	-	-
<b>TOTAL REVENUES</b>	<u>361,076</u>	<u>372,784</u>	<u>11,708</u>
<b>EXPENDITURES:</b>			
Salaries and Related Benefits	327,217	327,307	(90)
Operating Services	12,985	10,490	2,495
Professional Fees	51,740	49,938	1,802
Materials and Supplies	2,100	1,924	176
Travel and Other Charges	27,050	18,823	8,227
Capital Outlay	6,500	3,908	2,592
Intergovernmental Agreement	-	100	(100)
Transfers In/Out	-	12,212	(12,212)
<b>TOTAL EXPENDITURES</b>	<u>427,592</u>	<u>424,702</u>	<u>2,890</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>(66,516)</u>	<u>(51,918)</u>	<u>14,598</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,083,652</u>	<u>1,083,652</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,017,136</u>	<u>\$ 1,031,734</u>	<u>\$ 14,598</u>

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



**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET (GAAP BASIS) AND ACTUAL**  
*For the Year Ended December 31, 2000*

	SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Enforcement Fees	\$ 462,010	\$ 495,786	\$ 33,776
Court Costs and Commissions	10,436	13,899	3,463
Interest Earnings	52,100	67,238	15,138
Federal Grants	6,501	14,355	7,854
Intergovernmental Agreement	-	57,285	57,285
<b>TOTAL REVENUES</b>	<u>531,047</u>	<u>648,563</u>	<u>117,516</u>
<b>EXPENDITURES:</b>			
Salaries and Related Benefits	140,250	136,263	3,987
Operating Services	12,346	5,899	6,447
Professional Fees	31,000	26,572	4,428
Materials and Supplies	11,257	7,783	3,474
Travel and Other Charges	8,245	5,323	2,922
Capital Outlay	32,995	26,202	6,793
Intergovernmental Agreement	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>236,093</u>	<u>208,042</u>	<u>28,051</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	294,954	440,521	145,567
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>1,040,438</u>	<u>1,040,438</u>	<u>-</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 1,335,392</u>	<u>\$ 1,480,959</u>	<u>\$ 145,567</u>

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

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

The Sixteenth Judicial District Court - District Judge Fund was created by Louisiana Revised Statute (R.S.) 13:996.37, which provides for the creation of judicial expense funds for the Sixteenth Judicial District. This statute allows for an increase in court costs, authorization to use funds to expedite efficient operation of the court and to prohibit use of the funds for judges' salaries. The judges, en banc, of the Sixteenth Judicial District have control over the fund and all disbursements made therefrom.

The Sixteenth Judicial District Court previously had two general funds, the Judicial Expense Fund and the Criminal Court Fund, which were managed by the Iberia Parish Government. Effective April 1, 1994, an intergovernmental agreement was entered into allowing the said court funds to be administered by the office of the Sixteenth Judicial District Attorney in order to avoid the expense of staff and equipment necessary to administer the court funds. The Judicial Expense Fund is accounted for separately in this report and the Criminal Court Fund is accounted for as a special revenue fund under the District Attorney's financial statements.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

*BASIS OF PRESENTATION* - The accompanying general purpose statements of the Sixteenth Judicial District Court - District Judge have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

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

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

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Because it meets the above criteria the District Court is not considered a component unit of any other governmental entity, nor is it considered a primary government for any other governmental entities.

Accordingly, the District Court is a separate governmental reporting entity. The activities of the parish government, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity are not included within the accompanying financial statements as they are considered autonomous governments. These units of government issue financial statements separate from those of the Sixteenth Judicial District Court - District Judge.

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

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

Governmental Funds:

General Fund

The general fund is the general operating fund of the District Court. It is used to account for all financial resources relative to judicial expense funds. R.S. 13:996.37 provides for the collection of a \$15 court fee on every civil suit and a \$5 fine on every criminal case over which the Sixteenth Judicial Court has jurisdiction and the defendant is convicted. These monies can be used to pay personnel, maintain the law library, purchase equipment and supplies or other items necessary to efficiently operate the court.

Special Revenue Funds

*IV-D Hearing Officer Fund* - This fund was established by R.S. 46:236.5 to provide for the court to implement an expedited process for the establishment or enforcement of support. Such court may assess and collect a fee of not more than five percent of all existing and future support obligations to fund the administrative costs of the system for expedited process.



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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

*The St. Mary Parish Drug Court Testing Fund* - This fund was established to collect fines and forfeitures which are collected by the District Attorney Misdemeanor Probation Officers. Such monies will be deposited into this fund and will be administered through the Court Administrator's office for the purpose of supplementing the cost of drug testing.

*The Iberia Parish Juvenile Drug Court Fund* - This fund was established to administer a federal grant from the U.S. Department of Justice awarded to implement a juvenile drug court. This grant project is supported under Title 1 of the Omnibus Crime Control and Safe Streets Act of 1968, 42 U.S.C.3701, et seq., as amended.

*BASIS OF ACCOUNTING* - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounting for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures.

*Revenues* - Enforcement fees and court costs are recorded in the year they are collected by the authorized agencies. Bond premium fees are recorded in the year they are earned. Interest earned on investments is considered susceptible to accrual and is recorded in the year in which it is earned.

*Expenditures* - Expenditures are generally recognized when the related fund liability is incurred.

*BUDGETS* - The District Court prepares and adopts a budget in accordance with R.S. 39:1301 et seq. The proposed budget for the year ended December 31, 2000 was made available for public inspection at a hearing held at the St. Mary Parish Courthouse on December 16, 1999. The proposed budget was formally adopted by the District Court at this time. The budget, which included proposed expenditures and the means of financing them for all governmental funds was published in the official journals of each parish on December 1, 1999. All appropriations lapse at year end. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budget and actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device. The District Court is authorized to transfer amounts between line items within each fund. When actual revenues within the General Fund are failing to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the General Fund are failing to meet estimated annual budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Court.

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

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments.

*ENCUMBRANCES* - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Court as an extension of formal budgetary integration in the funds.

*CASH AND INVESTMENTS* - Cash and cash equivalents includes amounts in demand deposits, interest-bearing demand deposits, and time deposits with original maturities of 90 days or less. Under state law, the District Court may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any state of the United States, or under the laws of the United States. Investments are limited by R.S. 33:2955 and the District Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments. At December 31, 2000, the investments of the District Court consisted of certificates of deposit with maturities greater than 90 days. These deposits are held at a local bank and are secured by federal deposit insurance and by pledged securities.

*FIXED ASSETS* - Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the General Fund. Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the General Fixed Asset Account Group. Public domain or infrastructures are not capitalized. No depreciation has been provided on these general fixed assets. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. All other fixed assets used in the District Court's office are provided by the parish governing bodies and are accounted for in their general fixed assets account group. The account group is not a fund. It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

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

*INTERFUND TRANSACTIONS* - Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/ expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund.

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

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):**

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

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

*TOTAL COLUMNS ON STATEMENTS* - The total columns on the statements are captioned Memo Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**NOTE B - CASH AND INVESTMENTS:**

At December 31, 2000, the District Court has bank deposits (book balances) totaling \$2,447,926 as follows:

Demand deposit	\$ 128,316
Interest-bearing demand deposits	105,949
Time deposits	<u>2,213,661</u>
 TOTAL	 <u><u>\$ 2,447,926</u></u>

Certificates of deposit with a maturity of 90 days or more are classified in the combined balance sheet as Investments. At December 31, 2000, the District Court had \$2,213,661 in certificates of deposits. The remaining carrying amount of \$234,265 is classified as Cash and Cash Equivalents.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the District Court had \$2,443,106 in deposits (collected bank balances). These deposits are secured from risk by \$3,587,260 of pledged securities.



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

NOTE B - CASH AND CASH EQUIVALENTS (continued):

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Court that the fiscal agent has failed to pay deposited funds upon demand.

NOTE C - DUE FROM/TO OTHER FUNDS:

Individual balances due from/to other funds are as follows:

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund	\$ 165	\$ -
Special Revenue Fund: IV-D Hearing Officer	-	165
<b>TOTAL</b>	<b>\$ 165</b>	<b>\$ 165</b>

NOTE D - INTERGOVERNMENTAL RECEIVABLE/PAYABLE:

The following is a summary of the intergovernmental receivables from other governmental units of the Sixteenth Judicial District at December 31, 2000:

Receivable From:		
District Attorney: Criminal Court Fund	\$	14,298
District Attorney: Criminal Bail Bond Fund		9,159
Grant Receivable		17,637
State of LA: Support Enforcement		42,828
Iberia Parish Clerk of Court		1,778
St. Martin Parish Sheriff		3,760
Iberia Parish Sheriff		2,385
St. Mary Parish Sheriff		1,832
St. Mary Government		518
St. Martin Parish Police Jury		702
Due from Judges		93
<b>TOTAL</b>	<b>\$</b>	<b>94,990</b>



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

**NOTE E - FIXED ASSETS:**

The changes in general fixed assets for the year ended December 31, 2000 follow:

Beginning Balance	\$	93,286
Additions		30,110
Deletions		<u>(11,090)</u>
Ending Balance	\$	<u><u>112,306</u></u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Salaries and Benefits	\$ 21,184	\$ -	\$ 21,184
Other Payables	<u>4,019</u>	<u>20,974</u>	<u>24,993</u>
<b>TOTAL</b>	<u><u>\$ 25,203</u></u>	<u><u>\$ 20,974</u></u>	<u><u>\$ 46,177</u></u>

**NOTE G - PENSION PLAN:**

Substantially all employees of the Sixteenth Judicial District Court are members of Parochial Employees Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Court are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final service plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service described above receive the benefit accrued to their

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

**NOTE G - PENSION PLAN (continued):**

date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana, 70898-4619, or by calling (225) 928-1361.

Funding Policy - Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the court is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the court are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The court's contributions to the System under Plan A for the years ending December 31, 2000, 1999, and 1998 were \$31,897, \$27,543 and \$30,276 respectively, equal to the required contributions for each year.

**NOTE H - LEASES:**

The District Court's office had no material capital or operating leases at December 31, 2000.

**NOTE I - LITIGATION:**

There is no litigation pending against the District Court's office at December 31, 2000.

**NOTE J - EXPENDITURES OF THE DISTRICT COURT NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS:**

The District Court's offices are located in the courthouses of Iberia, St. Martin and St. Mary Parishes. The upkeep and maintenance of the courthouses are paid for by the respective parish governments.

The accompanying financial statements do not include certain expenditures of the District Court paid out of the funds of the parish governing bodies or directly by the state.

**SUPPLEMENTAL INFORMATION SCHEDULES**

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
*December 31, 2000*

	IV-D HEARING OFFICER FUND	IBERIA JUVENILE DRUG COURT FUND	ST. MARY DRUG COURT TESTING FUND	TOTAL (MEMO ONLY)
<u>ASSETS</u>				
ASSETS:				
Cash and Cash Equivalents	\$ 97,684	\$ 28,009	\$ 31,176	\$ 156,869
Investments	1,273,672	-	-	1,273,672
Intergovernmental Receivable	42,827	14,356	-	57,183
Interest Receivable	14,374	-	-	14,374
<b>TOTAL ASSETS</b>	<u><u>\$ 1,428,557</u></u>	<u><u>\$ 42,365</u></u>	<u><u>\$ 31,176</u></u>	<u><u>\$ 1,502,098</u></u>
<u>LIABILITIES AND EQUITY</u>				
LIABILITIES:				
Accounts Payable	\$ 3,641	\$ 17,333	\$ -	\$ 20,974
Due to Other Funds	165	-	-	165
<b>TOTAL LIABILITIES</b>	<u>3,806</u>	<u>17,333</u>	<u>-</u>	<u>21,139</u>
EQUITY:				
Fund Balance - Unreserved - Undesignated	<u>1,424,751</u>	<u>25,032</u>	<u>31,176</u>	<u>1,480,959</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><u>\$ 1,428,557</u></u>	<u><u>\$ 42,365</u></u>	<u><u>\$ 31,176</u></u>	<u><u>\$ 1,502,098</u></u>

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

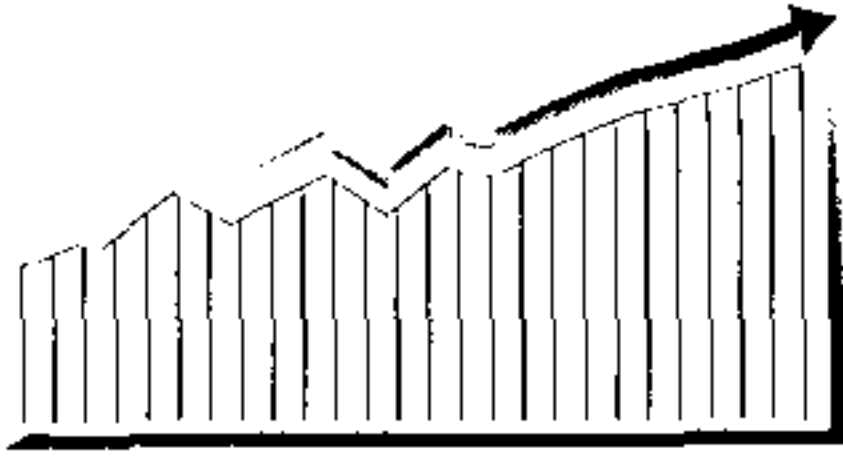
**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**SPECIAL REVENUE FUNDS**  
*For the Year Ended December 31, 2000*

	IV-D HEARING OFFICER FUND	IBERIA JUVENILE DRUG COURT FUND	ST. MARY DRUG COURT TESTING FUND	TOTAL (MEMO ONLY)
<b>REVENUES:</b>				
Enforcement Fees	\$ 495,786	\$ -	\$ -	\$ 495,786
Court Costs and Commissions	-	-	13,899	13,899
Interest Earnings	67,238	-	-	67,238
Federal Grants	-	14,355	-	14,355
Intergovernmental Agreement	100	57,185	-	57,285
<b>TOTAL REVENUES</b>	<b>563,124</b>	<b>71,540</b>	<b>13,899</b>	<b>648,563</b>
<b>EXPENDITURES:</b>				
Salaries and Related Benefits	114,387	21,876	-	136,263
Operating Services	4,600	957	342	5,899
Professional Fees	25,022	1,550	-	26,572
Materials and Supplies	5,386	2,397	-	7,783
Travel and Other Charges	607	3,829	887	5,323
Capital Outlay	10,303	15,899	-	26,202
Intergovernmental Agreement	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>160,305</b>	<b>46,508</b>	<b>1,229</b>	<b>208,042</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>402,819</b>	<b>25,032</b>	<b>12,670</b>	<b>440,521</b>
<b>FUND BALANCE AT BEG. OF YEAR</b>	<b>1,021,932</b>	<b>-</b>	<b>18,506</b>	<b>1,040,438</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 1,424,751</b>	<b>\$ 25,032</b>	<b>\$ 31,176</b>	<b>\$ 1,480,959</b>

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

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





# BOUDREAUX, HENDERSON AND COMPANY, LLP

Certified Public Accountants • Personal & Business Consultants

Caroline C. Boudreaux, CPA

Fran R. Henderson, CPA, CIA

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

Honorable John B. Conery, Chief Judge  
Sixteenth Judicial District Court - District Judge  
Parishes of Iberia, St. Martin and St. Mary, Louisiana  
New Iberia, Louisiana

We have audited the general purpose financial statements of the Sixteenth Judicial District Court - District Judge, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 27, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### ***Compliance***

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

### ***Internal Control Over Financial Reporting***

In planning and performing our audit, we considered the Sixteenth Judicial District Court - District Judge's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Sixteenth Judicial District Court - District Judge's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2000-1.

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

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Boudreaux, Henderson and Company, LLP*

New Iberia, Louisiana  
June 27, 2001

**SCHEDULES AND DATA COLLECTION FORM**

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**SUMMARY OF SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*December 31, 2000*

We have audited the financial statements of the Sixteenth Judicial Court - District Judge as of and for the year ended December 31, 2000, and have issued our report thereon dated June 27, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2000 resulted in the unqualified opinion.

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

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

Internal Control

Material Weaknesses	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	Reportable Conditions	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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Compliance

Compliance Material to Financial Statements  Yes  No

b. Federal Awards - There are no federal awards that are required to be audited in accordance with Circular A-133.

c. Identification of Major Programs:

None - There are no federal awards that are required to be audited in accordance with Circular A-133.

**Section II - Financial Statement Findings**

2000: No matters were reported.

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

2000: There are no federal awards that are required to be audited in accordance with Circular A-133, therefore there were no findings or questioned costs.

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**  
*December 31, 2000*

I. Internal Control and Compliance Material to the Financial Statements

There were no prior year audit findings to be listed in this schedule.

**SIXTEENTH JUDICIAL DISTRICT COURT - DISTRICT JUDGE**  
**Parishes of Iberia, St. Martin and St. Mary, Louisiana**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS**  
*December 31, 2000*

1. *Internal Control and Compliance Material to the Financial Statements*

The following finding relates to the financial statements and is required to be reported in accordance with *Government Auditing Standards*:

Finding #2000-1 -

The District Court does not have an adequate segregation of duties with respect to cash receipts and disbursements. The same staff member is receiving and recording cash receipts, preparing bank deposits, reconciling checking accounts and preparing cash disbursements. While we recognize that the District Court has a small office staff, procedures should be implemented to assure proper segregation of duties.

Recommendation -

Design procedures so that no one individual handles a transaction from inception to completion for all aspects of cash receipts and disbursements. For example, the tasks of opening mail and recording receipts, preparation of deposits, bank reconciliations and cash disbursements should be divided among staff members. The court administrator should open the bank statements and examine cancelled checks in addition to reviewing the bank reconciliation. Additionally, the court administrator should systematically monitor assignment of duties to assure these procedures are maintained.

Corrective Action Planned -

The Court Administrator will develop and monitor procedures to assure segregation of duties.

Anticipated Completion Date -

Procedures have been developed and are in place.