

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2009

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 7/14/10

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SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
YEAR ENDED DECEMBER 31, 2009

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

I have audited the accompanying financial statements of the governmental activities and the major fund of the Sixth Judicial District Court as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of the Sixth Judicial District Court. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Sixth Judicial District Court, as of December 31, 2009, and the changes in financial positions for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and other required supplementary information on pages 4 through 7, and 19 through 23 respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 16, 2010, on my consideration of the Court's internal control over financial reporting and my tests of its compliance with certain provisions of laws. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

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

A handwritten signature in cursive script, appearing to read "David Paul".

Tallulah, Louisiana
June 16, 2010

REQUIRED SUPPLEMENTAL INFORMATION

PART I

Management's Discussion and Analysis

December 31, 2009

Our discussion and analysis of the Sixth Judicial District Court of Louisiana's financial performance provides an overview of the Court's financial activities for the fiscal year which ended December 31, 2009. Please read it in conjunction with the Court's financial statements, which begins on page 9 .

Financial Highlights

The Sixth Judicial District Court of Louisiana's net assets decreased by \$40,362 or 5.4%.

During the year the Court's program revenues were \$297,149, an increase of \$7,363 when compared to 2009.

During the year ended December 31, 2009, the Court had total expenditures of \$393,126, an increase of \$50,511 when compared to 2008.

Overview of the Financial Statements

This Management Discussion and Analysis document introduces the Court's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and illustrate a longer-term view of the Court's finances. The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Fund tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Court's finances, in a manner similar to a private-sector business. The government-wide financial statements provide short and long-term information about the Court's financial statements as a whole.

The Sixth Judicial District Court of Louisiana's government-wide financial statements include a Statement of Net Assets and Statement of Activities, which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the Statement of Net Assets is to report all of the assets held and liabilities owed by the Court using the full accrual basis of accounting. The Court reports all of its assets when it acquires ownership over the assets and reports all of its liabilities when they are incurred.

The difference between the Court's total assets and total liabilities is reported as net assets and this difference is similar to the total owner's equity presented by a commercial enterprise. Over time, increases or decreases in the Court's net assets are one indicator of whether its financial health is improving or deteriorating. However, the Court's goal is to provide services to the citizens of the district, not to generate profits as commercial enterprises do. Therefore, not only financial factors must be considered to assess the overall health of the Court.

The purpose of the Statement of Activities is to present the revenues and expenses of the Sixth Judicial District Court. Again, the items presented on the Statement of Activities are measured in a manner similar to the approach used by a commercial enterprise in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the Court. Thus, revenues are reported even though they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental Fund Balance sheet and Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Sixth Judicial District Court of Louisiana adopts an annual budget for all funds. These budgets are amended during the year as events and circumstances change. A budgetary comparison statement is provided for the fund to demonstrate compliance with these budgets.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Sixth Judicial District Court of Louisiana's performance.

REPORTING ON THE SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA AS A WHOLE

The following table reflects the condensed Statement of Net Assets:

CONDENSED STATEMENT OF NET ASSETS
Years Ended December 31, 2009, and 2008

	<u>2009</u>	<u>2008</u>
Assets		
Current and other assets	\$ 700,989	\$ 747,416
Capital assets, net of accumulated depreciation	15,156	15,353
Total Assets	<u>716,145</u>	<u>762,769</u>
Liabilities		
Current and other liabilities	<u>2,487</u>	<u>8,749</u>
Net Assets		
Invested in capital assets, net of related debt	15,156	15,353
Unrestricted	698,502	738,667
Total Net Assets	<u>\$ 713,658</u>	<u>\$ 754,020</u>

Net assets may serve over time as a useful indicator of a government's financial position. In the case of the Sixth Judicial District Court, assets exceed liabilities at the close of the fiscal year, by \$713,658 in 2009 and \$754,020 in 2008. Of these amounts \$15,156, or 2%, and \$15,353, or 2% of the total net assets, represents the investment of the Court in capital assets net of related debt. Net assets of \$698,502 for 2009, and \$738,667 for 2008, which are technically unrestricted, need to be viewed in light of information in the fund financial statements.

The following table reflects the condensed Statement of Activities:

CONDENSED STATEMENT OF ACTIVITIES
Years Ended December 31, 2009, and 2008

	<u>2009</u>	<u>2008</u>
Revenues		
Program revenue	\$ 297,149	\$ 289,786
Intergovernmental	46,352	47,223
Interest and other income	9,460	18,612
Total Revenues	<u>352,961</u>	<u>355,621</u>
Expenses		
Salaries and benefits	270,746	256,601
Travel	19,406	19,385
Other	103,171	65,562
Total Expenses	<u>393,323</u>	<u>341,548</u>
Change in Net Assets	(40,362)	14,073
Net Assets-beginning	754,020	739,947
Net Assets-ending	<u>\$ 713,658</u>	<u>\$ 754,020</u>

The cost of governmental activities for 2009 and 2008 was \$393,126 and \$342,615.

Financial Analysis of the Government's Funds

As noted earlier, the Sixth Judicial District Court of Louisiana uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2009, the governmental fund balance of \$698,387 showed a decrease of \$37,475 when compared to December 31, 2008.

Capital Asset and Debt Administration

Capital assets. The Sixth Judicial District Court of Louisiana's investment in capital assets for its governmental activities as of December 31, 2009, amounts to \$15,156. This investment includes furniture and equipment. This value is net of accumulated depreciation.

Long-term debt. The Sixth Judicial District Court of Louisiana does not have any debt.

General Fund Budgetary Highlights

The Court's budget is prepared according to Louisiana law.

A budgetary comparison schedule showing the Sixth Judicial District Court's original and amended budgets compared with actual operating results is provided in the report that follows.

Economic Factors and Next Year's Budgets

The Court considered many factors when setting its 2010 budget.

Revenues and expenditures of the Court's funds are expected to remain fairly consistent with the 2009 fiscal year.

Requests for information

This financial report is designed to provide a general overview of the Sixth Judicial District Court of Louisiana's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Sixth Judicial District Court of Louisiana, P.O. Box 1271, Tallulah, Louisiana, 71282.

BASIC FINANCIAL STATEMENTS

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 GOVERNMENTAL FUNDS BALANCE SHEET / STATEMENT OF NET ASSETS
 DECEMBER 31, 2009

	Special Revenue Fund	Adjustments Reclassifications Note 1	Statement of Net Assets
Assets			
Cash and cash equivalents	\$ 109,132	\$ -	\$ 109,132
Investments - certificates of deposit	574,055	-	574,055
Accounts receivable	17,687	115	17,802
Capital assets, net of accumulated depreciation	-	15,156	15,156
Total Assets	700,874	15,271	716,145
Liabilities			
Accounts payable	2,487	-	2,487
Fund Balance/Net Assets			
Fund Balance - Unreserved - Undesignated	698,387	(698,387)	-
Total Liabilities and Fund Balance	\$ 700,874	(698,387)	2,487
Net Assets			
Invested in Capital assets		15,156	15,156
Unrestricted		698,502	698,502
Total Net Assets		\$ 15,271	\$ 713,658

The accompanying notes are an integral part of this financial statement.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
STATEMENT OF GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES / STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Special Revenue Fund	Adjustments Note 1	Statement of Activities
Expenditures/Expenses			
Judiciary:			
Salaries & benefits	\$ (270,746)	\$ -	\$ (270,746)
Travel	(19,406)	-	(19,406)
Office expense	(34,809)	-	(34,809)
Insurance	(381)	-	(381)
Professional fees	(20,150)	-	(20,150)
Repairs & maintenance	(40,607)	-	(40,607)
Other	(2,274)	-	(2,274)
Capital outlay	(4,753)	4,753	-
Depreciation	-	(4,950)	(4,950)
Total Expenditures/Expenses	<u>(393,126)</u>	<u>(197)</u>	<u>(393,323)</u>
Program Revenues			
Fees & other charges:			
Support Enforcement	135,901	-	135,901
Probation Supervision	123,029	-	123,029
Judicial Expense	40,909	(2,690)	38,219
Total Program Revenues	<u>299,839</u>	<u>(2,690)</u>	<u>297,149</u>
Net Program Expense	<u>(93,287)</u>	<u>(2,887)</u>	<u>(96,174)</u>
General Revenues			
Intergovernmental	46,352	-	46,352
Interest income	9,460	-	9,460
Total General Revenues	<u>55,812</u>	<u>-</u>	<u>55,812</u>
Excess (Deficiency) of Revenues over Expenditures	(37,475)	(2,887)	(40,362)
Fund Balance/Net Assets			
Balance - beginning of the year	<u>735,862</u>	<u>18,158</u>	<u>754,020</u>
Balance - end of the year	<u>\$ 698,387</u>	<u>\$ 15,271</u>	<u>\$ 713,658</u>

The accompanying notes are an integral part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2009

INTRODUCTION

The Sixth Judicial District Court of Louisiana was established by Louisiana Revised Statutes 13:996.38 and 46:236.5. The purpose of Louisiana Revised Statute 13:996.38 is to expedite the business and function of the court by payment of personnel salaries, purchase and maintenance of equipment, establishing and maintaining a law library, and any expenses incidental to proper administration of the court other than payment of salaries to judges. In addition, Louisiana Revised Statute 46:236.5 is to expedite the establishment and enforcement of support payments. A collection fee of not more than 5% of support obligation can be used to fund the administrative costs of the expedited process.

The Sixth Judicial District Court of Louisiana has offices in the court house of Tensas, Madison, and East Carroll Parishes. The Court has 11 employees, not including the judges: three secretaries, two court reporters, two law clerks, one court administrator, two misdemeanor probation officers, and one FINS officer.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Sixth Judicial District Court of Louisiana 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 reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Sixth Judicial District Court of Louisiana is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the Special Revenue Fund of the Sixth Judicial District Court, a component of the State of Louisiana judicial system. This component unit is an integral part of the reporting entity.

C. FUND ACCOUNTING

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 functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009

Governmental Funds

Governmental funds account for all or most of the Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Court.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the Special Revenue Fund column of Exhibits A and B are accounted 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. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources of current financial resources. This approach is then reconciled, through adjustments, to a government-wide view of the Court's operations.

The amounts reflected in the Special Revenue Fund column of Exhibits A and B use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. 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 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

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

Expenditures

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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009

Government-Wide Financial Statements

The column labeled Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the court as a whole. These statements include all the financial activities of the Court. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs, regardless of when cash is received or disbursed. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Exhibit B) are derived directly from users as a fee for services; program revenues reduce the cost of the function to be financed from the Court's general revenues.

E. BUDGETARY ACCOUNTING

In accordance with R.S. 39:1313© the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 2009. Budget amounts were originally adopted by the judges on March 13, 2009, and amended on December 21, 2009. The budget amounts are adopted by the judges except beginning fund balances which have been adjusted to agree with the ending balance of the prior year audit report. All budgetary appropriations lapse at the end of each year. Encumbrance accounting is not used.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Court may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. INVESTMENTS

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 and the Court's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Court maintains a threshold level of \$500.00 or more for capitalizing capital assets. All assets are valued at historical cost.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage is taken into consideration for depreciation purposes. All capital assets are depreciated using the straight line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Furniture, fixtures, and office equipment	5-15 years

I. COMPENSATED ABSENCES

The Court allows two weeks per year in paid vacation and sick leave; however, this leave does not accrue. Since this leave policy does not provide for the accumulation and vesting of leave, no liability has been recorded in the financial statements.

J. ESTIMATES

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

NOTE 2 - CASH

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

As of December 31, 2009, the book balance of the Court's deposits was \$109,132 and the bank balance was \$114,177. Of the bank balance, \$114,177 was covered by federal depository insurance, and \$0 by pledged securities.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 2 - CASH (cont.)

The cash and cash equivalent on hand at December 31, 2009 are as follows:

	Governmental Activities
Demand deposit	\$ 2,395
Interest-bearing demand deposits	106,737
Total	<u>\$ 109,132</u>

NOTE 3 - INVESTMENTS

	Carrying Amount	Market Value
Certificates of Deposit	<u>\$ 574,055</u>	<u>\$ 574,055</u>

NOTE 4 - ACCOUNTS RECEIVABLE

	Financial Statements	Net Assets
Fees	\$ 15,514	\$ 15,629
Interest	2,173	2,173
Total	<u>\$ 17,687</u>	<u>\$ 17,802</u>

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

The balance in general fixed assets as of December 31, 2009 was as follows:

Government Activities	Balance January 1, 2009	Additions	Deductions	Balance December 31, 2009
Support Enforcement Fund	\$ 107,352	\$ -	\$ -	\$ 107,352
Probation Supervision	30,905	4,753	-	35,658
FINS Intake Officer	10,869	-	-	10,869
Total	<u>149,126</u>	<u>4,753</u>	-	<u>153,879</u>
Less accumulated depreciation	<u>(133,773)</u>	<u>(4,950)</u>	-	<u>(138,723)</u>
Capital assets - net	<u>\$ 15,353</u>	<u>\$ (197)</u>	\$ -	<u>\$ 15,156</u>

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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009

NOTE 6 - PENSION PLAN

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from District Court funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus \$24.00 for each year of supplemental plan for service earned prior to 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 credited service stated previously and who do not withdraw their employee contributions may retire at the ages specified previously and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

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

The Court's retirement related expenses for 2009, 2008, and 2007 were \$26,827, \$23,640, and \$24,082 respectively, equal to the required contributions for each year.

REQUIRED SUPPLEMENTAL INFORMATION

PART II

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 GOVERNMENTAL FUND - SPECIAL REVENUE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$ 44,490	\$ 44,490	\$ 46,352	\$ 1,862
Fees	294,375	293,450	299,839	6,389
Interest	21,400	21,275	9,460	(11,815)
Other	3,600	1,265	-	(1,265)
Total Revenues	363,865	360,480	355,651	(4,829)
Expenditures				
General government:				
Salaries and benefits	262,300	270,000	270,746	(746)
Travel	19,100	18,650	19,406	(756)
Office expense	26,895	35,770	34,809	961
Insurance	400	400	381	19
Professional fees	19,600	20,150	20,150	-
Repairs and maintenance	23,800	43,990	40,607	3,383
Other	3,700	2,130	2,274	(144)
Capital outlay	3,100	2,600	4,753	(2,153)
Total Expenditures	358,895	393,690	393,126	564
Excess (Deficiency) of Revenues over Expenditures	4,970	(33,210)	(37,475)	(4,265)
Other Financing Sources (Uses)				
Operating transfers in	59,180	64,180	64,000	180
Operating transfers out	(59,180)	(64,180)	(64,000)	(180)
Total	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	4,970	(33,210)	(37,475)	(4,265)
Fund Balance - Beginning	735,862	735,862	735,862	-
Fund Balance - Ending	\$ 740,832	\$ 702,652	\$ 698,387	\$ (4,265)

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 GOVERNMENTAL FUND - SUPPORT ENFORCEMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
Revenues				
Fees	\$ 131,900	\$ 136,000	\$ 135,901	\$ (99)
Interest	17,500	17,500	6,775	(10,725)
Total Revenues	<u>149,400</u>	<u>153,500</u>	<u>142,676</u>	<u>(10,824)</u>
Expenditures				
General government:				
Salaries and benefits	38,450	38,450	38,446	4
Travel	2,100	2,100	1,749	351
Office expense	10,525	20,320	14,340	5,980
Insurance	400	400	381	19
Professional fees	16,375	16,600	16,600	-
Repairs and maintenance	22,000	38,750	38,467	283
Other	400	400	224	176
Capital outlay	2,100	2,100	4,753	(2,653)
Total Expenditures	<u>92,350</u>	<u>119,120</u>	<u>114,960</u>	<u>4,160</u>
Excess (Deficiency) of Revenues over Expenditures	<u>57,050</u>	<u>34,380</u>	<u>27,716</u>	<u>(6,664)</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	(54,000)	(59,000)	(59,000)	-
Total	<u>(54,000)</u>	<u>(59,000)</u>	<u>(59,000)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	3,050	(24,620)	(31,284)	(6,664)
Fund Balance - Beginning	<u>559,994</u>	<u>559,994</u>	<u>559,994</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 563,044</u>	<u>\$ 535,374</u>	<u>\$ 528,710</u>	<u>\$ (6,664)</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 GOVERNMENTAL FUND - PROBATION SUPERVISION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,264	\$ 1,264
Fees	110,175	117,450	123,029	5,579
Interest	3,650	3,650	2,579	(1,071)
Other	3,600	1,265	-	(1,265)
Total Revenues	<u>117,425</u>	<u>122,365</u>	<u>126,872</u>	<u>4,507</u>
Expenditures				
General government:				
Salaries and benefits	77,150	77,150	77,915	(765)
Travel	12,000	11,500	12,258	(758)
Office expense	14,700	13,830	18,881	(5,051)
Professional fees	1,975	2,200	2,200	-
Repairs and maintenance	1,800	5,240	2,140	3,100
Other	3,300	1,730	1,442	288
Capital outlay	1,000	500	-	500
Total Expenditures	<u>111,925</u>	<u>112,150</u>	<u>114,836</u>	<u>(2,686)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>5,500</u>	<u>10,215</u>	<u>12,036</u>	<u>1,821</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	(5,180)	(5,180)	(5,000)	180
Total	<u>(5,180)</u>	<u>(5,180)</u>	<u>(5,000)</u>	<u>\$ 180</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	320	5,035	7,036	2,001
Fund Balance - Beginning	<u>155,971</u>	<u>155,971</u>	<u>155,971</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 156,291</u>	<u>\$ 161,006</u>	<u>\$ 163,007</u>	<u>\$ 2,001</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 GOVERNMENTAL FUND - JUDICIAL EXPENSE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Fees	\$ 52,300	\$ 40,000	\$ 40,909	\$ 909
Interest	250	125	106	(19)
Total Revenues	<u>52,550</u>	<u>40,125</u>	<u>41,015</u>	<u>890</u>
Expenditures				
General government:				
Travel	-	50	45	5
Salaries and benefits	95,050	102,750	102,733	17
Professional fees	900	950	950	-
Total Expenditures	<u>95,950</u>	<u>103,750</u>	<u>103,728</u>	<u>22</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(43,400)</u>	<u>(63,625)</u>	<u>(62,713)</u>	<u>912</u>
Other Financing Sources (Uses)				
Operating transfers in	45,000	50,000	50,000	-
Operating transfers out	-	-	-	-
Total	<u>45,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	1,600	(13,625)	(12,713)	912
Fund Balance - Beginning	<u>17,896</u>	<u>17,896</u>	<u>17,896</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 19,496</u>	<u>\$ 4,271</u>	<u>\$ 5,183</u>	<u>\$ 912</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 GOVERNMENTAL FUND - FINS INTAKE OFFICER
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental	\$ 44,490	\$ 44,490	\$ 45,088	\$ 598
Total Revenues	<u>44,490</u>	<u>44,490</u>	<u>45,088</u>	<u>598</u>
Expenditures				
General government:				
Salaries and benefits	51,650	51,650	51,652	(2)
Travel	5,000	5,000	5,399	(399)
Office expense	1,670	1,620	1,543	77
Professional fees	350	400	400	-
Repairs	-	-	608	(608)
Total Expenditures	<u>58,670</u>	<u>58,670</u>	<u>59,602</u>	<u>(932)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(14,180)</u>	<u>(14,180)</u>	<u>(14,514)</u>	<u>(334)</u>
Other Financing Sources (Uses)				
Operating transfers in	14,180	14,180	14,000	(180)
Operating transfers out	-	-	-	-
Total	<u>14,180</u>	<u>14,180</u>	<u>14,000</u>	<u>(180)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	-	-	(514)	(514)
Fund Balance - Beginning	<u>2,001</u>	<u>2,001</u>	<u>2,001</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,001</u>	<u>\$ 2,001</u>	<u>\$ 1,487</u>	<u>\$ (514)</u>

OTHER SUPPLEMENTAL INFORMATION

PART III

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUND
 AS OF DECEMBER 31, 2009

	Support Enforcement Fund	Probation Supervision	Judicial Expense	FINS Intake Officer	Total
Assets					
Cash	\$ 48,892	\$ 56,245	\$ 1,600	\$ 2,395	\$ 109,132
Certificate of deposit	466,872	107,183	-	-	574,055
Accounts receivable	13,745	359	3,583	-	17,687
Total assets	<u>529,509</u>	<u>163,787</u>	<u>5,183</u>	<u>2,395</u>	<u>700,874</u>
Liabilities and Fund Equity					
Liabilities					
Accounts payable	799	780	-	908	2,487
Fund Equity					
Unreserved - undesignated	528,710	163,007	5,183	1,487	698,387
Total Liabilities and Fund Equity	<u>\$ 529,509</u>	<u>\$ 163,787</u>	<u>\$ 5,183</u>	<u>\$ 2,395</u>	<u>\$ 700,874</u>

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Support Enforcement	Probation Supervision	Judicial Expense	FINS Intake Officer	Total
Revenues					
Intergovernmental	\$ -	\$ 1,264	\$ -	\$ 45,088	\$ 46,352
Fees	135,901	123,029	40,909	-	299,839
Interest	6,775	2,579	106	-	9,460
Total Revenues	<u>142,676</u>	<u>126,872</u>	<u>41,015</u>	<u>45,088</u>	<u>355,651</u>
Expenditures					
General government:					
Salaries and benefits	38,446	77,915	102,733	51,652	270,746
Travel	1,749	12,258	-	5,399	19,406
Office expense	14,340	18,881	45	1,543	34,809
Insurance	381	-	-	-	381
Professional fees	16,600	2,200	950	400	20,150
Repairs and maintenance	38,467	2,140	-	-	40,607
Other	224	1,442	-	608	2,274
Capital outlay	4,753	-	-	-	4,753
Total Expenditures	<u>114,960</u>	<u>114,836</u>	<u>103,728</u>	<u>59,602</u>	<u>393,126</u>
Excess (Deficiency) of Revenues Over Expenditures					
	<u>27,716</u>	<u>12,036</u>	<u>(62,713)</u>	<u>(14,514)</u>	<u>(37,475)</u>
Other Financing Sources (Uses)					
Operating transfers in	-	-	50,000	14,000	(64,000)
Operating transfers out	(59,000)	(5,000)	-	-	(64,000)
Total	<u>(59,000)</u>	<u>(5,000)</u>	<u>50,000</u>	<u>14,000</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses					
	<u>(31,284)</u>	<u>7,036</u>	<u>(12,713)</u>	<u>(514)</u>	<u>(37,475)</u>
Fund Balance - Beginning	<u>559,994</u>	<u>155,971</u>	<u>17,896</u>	<u>2,001</u>	<u>735,862</u>
Fund Balance - Ending	<u>\$ 528,710</u>	<u>\$ 163,007</u>	<u>\$ 5,183</u>	<u>\$ 1,487</u>	<u>\$ 698,387</u>

OTHER REPORTS REQUIRED BY GOVERNMENTAL AUDITING STANDARDS

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2009

A. SUMMARY OF AUDIT REPORTS

1. The auditor's reports expresses an unqualified opinion on the financial statements of the Sixth Judicial District Court of Louisiana.
2. No instances of noncompliance material to the financial statements of the Sixth Judicial District Court of Louisiana were disclosed during the audit.
3. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

No findings.

**SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2009**

There were no prior audit findings and no management letter comments.

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**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***

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

I have audited the financial statements of the Sixth Judicial District Court of Louisiana, as of and for the year ended December 31, 2009, and have issued my report thereon dated June 16, 2010. I conducted my 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.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Sixth Judicial District Court of Louisiana internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sixth Judicial District Court of Louisiana's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Sixth Judicial District Court of Louisiana internal control over financial reporting.

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 a 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.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial Sixth Judicial District Court of Louisiana statements are free of material misstatement, I 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 determination of financial statement amounts. However,

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

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providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance and other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Sixth Judicial District Court of Louisiana, management, others within the organization, and applicable State Auditors and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Tallulah, Louisiana
June 16, 2010