I. FINANCIAL STATEMENTS

DAVID Q. RICHARDSON
CERTIFIED PUBLIC ACCOUNTANT
POST OFFICE BOX 891
TALLULAH, LA 71284
(318) 574-0514

REPORT OF INDEPENDENT AUDITORS

Sixth Judicial District Court
Tallulah, Louisiana

I have audited the accompanying general purpose financial statements of Sixth Judicial District Court of Louisiana, a component unit of the State of Louisiana Judicial Systems and the account group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 1996, and the year then ended. These general purpose financial statements are the responsibility of Judicial District's judges. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that I 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 the judges, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sixth Judicial District Court of Louisiana and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, as of December 31, 1996, and the results of that fund's operations for the year then ended in conformity with generally accepted accounting principles.

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

Tallulah, Louisiana
June 19, 1997

David Richardson

Exhibit A

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1996

	Governmental Fund Type	Account Group	Totals (Memorandum Only)	
	General	General Fixed Assets	1996	1995
ASSETS				
Cash	$130,770.57	$	$130,770.57	$132,358.92
Certificate of Deposit	153,441.28		153,441.28	145,902.02
Accounts receivable	6,509.84		6,509.84	2,394.50
Equipment		92,807.72	92,807.72	72,545.80
Total assets	$290,721.69	$ 92,807.72	$383,529.41	$353,201.24
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	$ 1,919.83	$	$ 1,919.83	$ 557.79
Total liabilities	$ 1,919.83	$	$ 1,919.83	$ 557.79
Fund Equity:				
Investment in general fixed assets	$	$ 92,807.72	$ 92,807.72	$ 72,545.80
Fund Balances:				
Unreserved - undesignated	288,801.86		288,801.86	280,097.65
Total fund equity	$288,801.86	$ 92,807.72	$381,609.58	$352,643.45
Total liabilities and fund equity	$290,721.69	$ 92,807.72	$383,529.41	$353,201.24

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

Exhibit B

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1996

	Governmental Fund Type General Fund	
	1996	1995
REVENUES		
Intergovernmental	$ 35,008.00	$ 34,768.00
Fees	225,233.18	209,495.11
Interest	11,876.21	12,392.51
Other	1,223.00	315.00
Total revenue	$273,340.39	$256,970.62
EXPENDITURES		
General Government		
Salaries and benefits	$157,116.71	$135,762.80
Travel	8,274.04	8,757.86
Office	29,960.13	26,630.81
Insurance	2,825.00	3,027.00
Professional	19,770.00	21,957.50
Repairs and maintenance	26,428.38	6,905.31
Capital outlay	20,261.92	18,248.56
Total expenditures	$264,636.18	$221,289.84
EXCESS OF REVENUES OVER EXPENDITURES	$ 8,704.21	$ 35,680.78
FUND BALANCE - BEGINNING	280,097.65	244,416.87
FUND BALANCE - ENDING	$288,801.86	$280,097.65

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

Exhibit C

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1996

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	$ 30,500.00	$ 35,008.00	$ 4,508.00
Fees	246,000.00	225,233.18	(20,766.82)
Interest	4,500.00	11,876.21	7,376.21
Other		1,223.00	1,223.00
Total revenue	$281,000.00	$273,340.39	($ 7,659.61)
EXPENDITURES			
General Government:			
Salaries and benefit	$173,042.00	$157,116.71	$ 15,925.29
Travel	9,988.00	8,274.04	1,713.96
Office	28,430.00	29,960.13	(1,530.13)
Insurance	3,650.00	2,825.00	825.00
Professional	12,700.00	19,770.00	(7,070.00)
Repairs and maintenance	2,950.00	26,428.38	(23,478.38)
Capital outlay	23,500.00	20,261.92	3,238.08
Total expenditures	$254,260.00	$264,636.18	($ 10,376.18)
EXCESS OF REVENUES OVER EXPENDITURES	$ 26,740.00	$ 8,704.21	($ 18,035.79)
FUND BALANCE - BEGINNING	280,097.65	280,097.65	
FUND BALANCE - ENDING	$306,837.65	$288,801.86	($ 18,035.79)

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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
NOTES TO FINANCIAL STATEMENTS OF THE GENERAL FUND
AND ACCOUNT GROUP
YEAR ENDED DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The General Fund and Account Group of the Sixth Judicial District Court of Louisiana was established in compliance with 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 that 5% of support obligation can be used to fund the administrative costs of the expedited process.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the General Fund and Account Group is a part of the district court system of the State of Louisiana. The accompanying financial statements present financial information only on the operations of the General Fund and Account Group 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.

The accounting policies of the Sixth Judicial District Court of Louisiana conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted Standard - Setting Body for establishing Governmental Accounting and Financial Reporting Principles. The following is a summary of the significant policies:

A. Financial Reporting Entity

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

B. Fund Accounting

The accounts of Sixth Judicial District Court of Louisiana are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Fund Accounting (continued)

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. An account group, on the other hand, 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 available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations. The funds presented in the financial statements are described as follows:

Government Funds

General Fund:

The General Fund is the general operating fund of the Sixth Judicial District Court of Louisiana. It is used to account for all Financial resources except those required bo be accounted for in Other funds.

C. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the government funds. Public domain or infrastructures are not capitalized as these assets are immovable and of value only to the District. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

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

There are no long-term liabilities at December 31, 1996.

D. Basis of Accounting

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. Basis of Accounting (continued)

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

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 or soon enough thereafter to be used to pay liabilities of the current period.

Commissions on 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.

E. Cash and Investments

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

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

F. Budgetary Accounting

In accordance with RS 39:1313© the Sixth Judicial District Court of Louisiana did adopt a budget for the year ended December 31, 1996.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. Total Columns on Combined Statements - Overview

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

NOTE 2 - PENSION PLAN

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

All permanent employees working at lease 28 hours per week who are paid wholly or in part from District funds are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at lease 10 years of credited service, at or after age 55 with 25 years of credit service, or at any age with at lease 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the final-average salary for each year of credited service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final-average salary, plus $24 for each year of supplemental plan only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 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.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA
FINANCIAL STATEMENTS OF THE GENERAL FUND AND ACCOUNT GROUP
YEAR ENDED DECEMBER 31, 1996

TABLE OF CONTENTS

III. COMPLIANCE

Report of Independent Certified Public Accountant on Compliance with Laws and Regulations Based on an Audit Financial Statements Performed in Accordance with Government Auditing Standards 22

Report of Independent Certified Public Accountant on Compliance with Requirements Applicable to Non-major Federal Financial Assistance Program Transactions 23

Independent Auditor's Report on Compliance with the General requirements applicable to Federal Financial Assistance Programs 24

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets are as follows:

	Equipment
Balance, December 31, 1995	$ 72,545.80
Additions	20,261.92
Deletions	--
Balance, December 31, 1996	$ 92,807.72

NOTE 4 - CASH

At December 31, 1996, the District Court had cash totaling $130,770.57 as follows:

Demand deposits	$130,770.57

These deposits are stated at cost, which approximated market. Under state law, these deposits 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, 1996, the District had $130,770.57 in deposits. These deposits are secured from risk by federal depository insurance.

NOTE 5 - INVESTMENTS

At December 31, 1996, the District had investments totaling $153,441.28 as follows:

	Carrying Amount	Market Value
Certificates of Deposit	$153,441.28	$153,441.28

The investments are in the name of District and are held at the District office. These investments are covered by federal depository insurance.

NOTE 6 - COMPENSATED ABSENCES

The District does not have a formal leave policy.

III. COMPLIANCE

Schedule 1

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINING BALANCE SHEET - GENERAL FUND
AS OF DECEMBER 31, 1996

	Support Enforcement Fund	Probation Supervision	Judicial Expense	FINS Intake Officer	Total
ASSETS					
Cash	$ 47,301.41	$ 50,482.66	$ 29,626.04	$ 3,360.46	$130,770.57
Certificate of deposit	97,914.32	55,526.96			153,441.28
Accounts receivable		1,127.00	5,382.84		6,509.84
Total assets	$145,215.73	$107,136.62	$ 35,008.88	$ 3,360.46	$290,721.69
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	$ 473.41	$ 1,435.16	$	$ 9.26	$ 1,919.83
FUND EQUITY					
Unreserved - undesignated	$144,740.32	$105,701.46	$ 35,008.88	$ 3,351.20	$288,801.86
TOTAL LIABILITIES AND FUND EQUITY	$145,215.73	$107,136.62	$ 35,008.88	$ 3,360.46	$290,721.69

Schedule 2

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1996

	Support Enforcement	Probation Supervision	Judicial Expense	FINS Intake Officer	Total
REVENUE					
Intergovernmental	$ 3,531.00	$ 3,477.00	$	$28,000.00	$ 35,008.00
Fees	83,096.25	97,081.87	45,055.06		225,233.18
Interest	6,324.21	4,774.87	777.13		11,876.21
Other		1,223.00			1,223.00
Total revenues	$ 92,951.46	$106,556.74	$45,832.19	$28,000.00	$273,340.39
EXPENDITURES					
General government					
Salaries and benefits	$ 17,495.32	$ 34,831.72	$71,206.85	$33,582.82	$157,116.71
Travel	187.10	2,345.82	2,879.81	2,861.31	8,274.04
Office expense	9,399.37	18,842.13	117.50	1,601.13	29,960.13
Insurance	612.50	2,212.50			2,825.00
Professional fees	13,325.00	6,145.00		300.00	19,770.00
Repairs & maintenance	958.00	25,181.38		289.00	26,428.38
Capital outlay	13,649.96	6,611.96			20,261.92
Total expenditures	$ 55,627.25	$ 96,170.51	$74,204.16	$38,634.26	$264,636.18
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 37,324.21	$ 10,386.23	($28,371.97)	($10,634.26)	$ 8,704.21
OTHER FINANCING SOURCES (USED)					
Operating transfers in	$	$	$43,000.00	$12,000.00	$ 55,000.00
Operating transfers out	(43,000.00)	(12,000.00)			(55,000.00)
Total	($ 43,000.00)	($ 12,000.00)	$43,000.00	$12,000.00	$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USED	($ 5,675.79)	($ 1,613.77)	$14,628.03	$ 1,365.74	$ 8,704.21
FUND BALANCE - BEGINNING	150,416.11	107,315.23	20,380.85	1,985.46	280,097.65
FUND BALANCE - ENDING	$144,740.32	$105,701.46	$35,008.88	$ 3,351.20	$288,801.86

Schedule 3

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 1996

Federal Grantor/ Pass-Through Grantor Name/ Program Title	Federal CFDA Number	Program Or Award Amount	Revenue	Expenditures
Health and Human Services:				
Passed through State of Louisiana - Office of Community Services - Project #370-7736	93.670	$28,000.00	$28,000.00	$28,000.00

I. INTERNAL CONTROL

DAVID Q. RICHARDSON
CERTIFIED PUBLIC ACCOUNTANT
POST OFFICE BOX 891
TALLULAH, LA 71284
(318) 574 0514

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE 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 General Fund of the Sixth Judicial District Court of Louisiana and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1996, and have issued by report thereon dated June 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the General Fund and Account Group of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The Judges of the Sixth Judicial District Court of Louisiana are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the Judges are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide the Judges with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with the Judges' authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Cash
Governmental receivable and revenues
Accounts payable and expenditures
Property, equipment and capital expenditures

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

I noted a certain matter involving the internal control structure and its operation that I consider to be reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of the Judges in the financial statements.

Presently, all accounting functions are performed by the bookkeeper which limits segregation of duties. Due to the size of the District it may not be cost effective to hire additional personnel. The Judges are aware of the situation and will continue to monitor the transactions of the District.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is a material weakness.

No management letter was issued.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 19, 1997

David Rabb

DAVID Q. RICHARDSON
CERTIFIED PUBLIC ACCOUNTANT
POST OFFICE BOX 891
TALLULAH, LA 71284
(318) 574-0514

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Sixth Judicial District Court of Louisiana
Tallulah, Louisiana

I have audited the financial statements of the General Fund of the Sixth Judicial District Court of Louisiana and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1996, and have issued by report thereon dated June 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit of the financial statements of the General Fund and Account Group of the Sixth Judicial District Court of Louisiana, for the year ended December 31, 1996, I considered its internal control structure in order to determine my auditing procedures and not to provide assurance on the internal control structure.

The Judges of the Sixth Judicial District Court of Louisiana are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by the Judges are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide the Judges with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with the Judges' authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitation in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purposes of this report, I have classified the significant internal control structure policies and procedures in the following categories:

Accounting Controls
Cash
Governmental receivable and revenues
Accounts payable and expenditures
Property, equipment and capital expenditures

Administrative Controls
General requirements:
Political activity
Civil Rights
Cash management
Drug Free Work Place Act
Administrative Requirements

Specific Requirements
Types of services allowed or not allowed
Eligibility
Reporting

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1996, the Sixth Judicial District Court had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance program:

HEALTH AND HUMAN SERVICES - (FINS) - FAMILIES IN NEED OF SERVICE

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements and general requirements that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design of operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of the Judges in the financial statements.

Presently, all accounting functions are performed by the bookkeeper which limits segregation of duties. Due to the size of the District it may not be cost effective to hire additional personnel. The Judges are aware of the situation and will continue to monitor the transactions of the District.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is a material weakness.

No management letter was issued.

This report is intended for the information of the Judges and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 19, 1997

DAVID Q. RICHARDSON
CERTIFIED PUBLIC ACCOUNTANT
POST OFFICE BOX 891
TALLULAH, LA 71284
(318) 574-0514

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT ON COMPLIANCE WITH LAWS AND REGULATIONS 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 General Fund of the Sixth Judicial District Court of Louisiana and the Account Group financial statements of the Sixth Judicial District Court of Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated June 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the provision of Office of Management and Budget Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128, require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Sixth Judicial District Court of Louisiana, is the responsibility of the Sixth Judicial District Court of Louisiana's Judges. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests of compliance indicate that, with respect to the items tested, the General Fund and Account Group, which is under the control of the Judges of the Sixth Judicial District Court of Louisiana, as described in Note 1, complied, in all material respects, with the provisions referred to in the third paragraph of this report, and with respect to items not tested, nothing came to my attention that caused me to believe that the District had not complied, in all material respects, with those provisions.

This report is intended for the information of the Judges, and the Louisiana Legislative Auditor's office. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana
June 19, 1997

David Richardson

NOTE 2 - PENSION PLAN - CONTINUED

Contributions to the System include one-forth 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 following provides certain disclosures for the district and the retirement system:

Year ended December 31, 1996

	Plan A
Contribution rates:	
Employees	9.5%
Employer	7.25%
Total current-year payroll	$128,859.56
Total current-year covered payroll	$113,350.00
Contributions:	
Required by statute:	
Employees	$ 10,768.25
Employer	8,217.88
Total	$ 18,986.13
Actual:	
Employees	$ 10,768.25
Employer	8,217.88
Total	$ 18,986.13

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service do date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1996 comprehensive annual financial report. The district does not guarantee the benefits granted by the System.

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA

REPORTS ON THE AUDIT OF THE FINANCIAL STATEMENTS
OF THE GENERAL FUND AND ACCOUNT GROUP,
INTERNAL CONTROL AND COMPLIANCE

YEAR ENDED DECEMBER 31, 1996

WITH

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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

SIXTH JUDICIAL DISTRICT COURT OF LOUISIANA
TALLULAH, LOUISIANA
FINANCIAL STATEMENTS OF THE GENERAL FUND AND ACCOUNT GROUP
YEAR ENDED DECEMBER 31, 1996

TABLE OF CONTENTS

	Exhibit	Page
I. FINANCIAL STATEMENTS		
Report of Independent Certified Public Accountants On Financial Statements		2
Combined Balance Sheets - All Fund Types and Account Groups	A	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types	B	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types - Budget and Actual	C	5
Notes to the Financial Statements of the General Fund and Account Group		6-11
ADDITIONAL INFORMATION	Schedule	
Combining Balance Sheet - General Funds	1	12
Combining Statement of Revenues, Expenditures and Changes to Fund Balance	2	13
Schedule of Federal Finance Assistance	3	14
II. INTERNAL CONTROL		
Report of Independent Certified Public Accountant on Internal Control Structure Based on an Audit of General purpose Financial Statement Performed in Accordance with Government Auditing Standards		16-17
Report of Independent Certified Public Accountant on the Internal Control Structure Used in Administering Federal Financial Assistance Programs		18-20