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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
ANNUAL FINANCIAL STATEMENTS
DECEMBER 31, 2002

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 8/6/03

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
DECEMBER 31, 2002

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
DECEMBER 31, 2002

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REPORT OF INDEPENDENT AUDITOR

Honorable James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
P. O. Box 1389
Tallulah, LA 71284

I have audited the accompanying general purpose financial statements of District Attorney of the Sixth Judicial District as of December 31, 2002, and for the year then ended as listed in the table of contents. These general purpose financial statements are the responsibility of District Attorney of the Sixth Judicial District's management. 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards 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 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of District Attorney of the Sixth Judicial District, as of December 31, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 18, 2003 on my consideration of the District Attorney of the Sixth Judicial District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Governmental 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 general purpose financial statements of the District Attorney of the Sixth Judicial District 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 general purpose financial statements. The information in these combining financial statements 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 18, 2003



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2002

	<u>Government Fund Type</u>		<u>Account</u>	<u>Total</u> (Memorandum Only)
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Group</u> <u>General</u> <u>Fixed Assets</u>	
ASSETS				
Cash	\$ 159,072.77	\$ 120,765.28	\$ -	\$ 279,838.05
Investments, at cost	-	148,082.66	-	148,082.66
Receivables - fines and forfeitures	13,249.42	17,801.52	-	31,050.94
Equipment	-	-	325,153.47	325,153.47
Total assets	<u>172,322.19</u>	<u>286,649.46</u>	<u>325,153.47</u>	<u>784,125.12</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	18,228.82	2,711.95	-	20,940.77
Accrued and withheld payroll taxes	10,466.02	9,780.63	-	20,246.65
Deferred income	7,500.00	-	-	7,500.00
Total liabilities	<u>36,194.84</u>	<u>12,492.58</u>	<u>-</u>	<u>48,687.42</u>
Fund Equity				
Investment in general fixed assets	-	-	325,153.47	325,153.47
Fund balance-unreserved-undesignated	136,127.35	274,156.88	-	410,284.23
Total fund equity	<u>136,127.35</u>	<u>274,156.88</u>	<u>325,153.47</u>	<u>735,437.70</u>
Total liabilities and fund equity	<u>\$ 172,322.19</u>	<u>\$ 286,649.46</u>	<u>\$325,153.47</u>	<u>\$ 784,125.12</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
REVENUES			
Commission of fines & forfeitures	\$ 247,014.61	\$ -	\$ 247,014.61
Use of money & property - interest income	1,765.28	5,328.07	7,093.35
Grants:			
Federal	-	193,804.25	193,804.25
State	-	75,170.77	75,170.77
Other revenues	34,112.58	-	34,112.58
Intergovernmental	76,464.84	-	76,464.84
Total revenues	<u>359,357.31</u>	<u>274,303.09</u>	<u>633,660.40</u>
EXPENDITURES			
General government - current:			
Salaries & related benefits	234,467.69	233,141.51	467,609.20
Travel	10,488.47	6,474.52	16,962.99
Material and supplies:			
Office	72,540.85	42,066.18	114,607.03
Automobile	12,590.32	-	12,590.32
Contracted services	11,603.57	4,825.00	16,428.57
Other expenditures	25,944.83	-	25,944.83
Capital outlay	8,639.23	-	8,639.23
Total expenditures	<u>376,274.96</u>	<u>286,507.21</u>	<u>662,782.17</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,917.65)	(12,204.12)	(29,121.77)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	10,000.00	10,000.00
Operating transfers out	-	(10,000.00)	(10,000.00)
Total	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(16,917.65)	(12,204.12)	(29,121.77)
FUND BALANCE AT BEGINNING OF YEAR	<u>153,045.00</u>	<u>286,361.00</u>	<u>439,406.00</u>
FUND BALANCE AT END OF YEAR	<u>\$ 136,127.35</u>	<u>\$274,156.88</u>	<u>\$ 410,284.23</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES - BUDGETED AND ACTUAL
ALL GOVERNMENT FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2002

	General Fund		Special Revenue	
	Budget	Actual	Budget	Actual
		Variance		Variance
REVENUES				
Commission of fines & forfeitures	\$ 235,000.00	\$ 247,014.61	\$ -	\$ -
Use of money	4,000.00	1,765.28	5,200.00	5,328.07
Grants:				
Federal	-	-	197,100.00	193,804.25
State	-	-	75,000.00	75,170.77
Other revenues	31,600.00	34,112.58	-	-
Intergovernmental	87,399.96	76,464.84	-	-
Total revenues	357,999.96	359,357.31	277,300.00	274,303.09
		1,357.35		(2,996.91)
EXPENDITURES				
General government - current:				
Salaries & related benefits	217,873.88	234,467.69	239,599.00	233,141.51
Travel	33,601.08	10,488.47	6,000.00	6,474.52
Material and supplies:				
Office	66,200.00	72,540.85	35,801.00	42,066.18
Automobile	31,525.00	12,590.32	-	-
Contracted services	17,700.00	11,603.57	3,500.00	4,825.00
Other expenditures	23,000.00	25,944.83	1,700.00	-
Capital outlay & equipment	-	8,639.23	-	-
Total expenditures	389,899.96	376,274.96	286,600.00	286,507.21
		13,625.00		92.79
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,900.00)	(16,917.65)	(9,300.00)	(12,204.12)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	-	-	10,000.00	10,000.00
Operating transfers out	-	-	(10,000.00)	(10,000.00)
Total	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(31,900.00)	(16,917.65)	(9,300.00)	(12,204.12)
FUND BALANCE AT BEGINNING OF YEAR	153,045.00	153,045.00	286,361.00	286,361.00
FUND BALANCE AT END OF YEAR	\$ 121,145.00	\$ 136,127.35	\$ 277,061.00	\$ 274,156.88
		14,982.35		(2,904.12)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Sixth Judicial District 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 financial reporting principles.

B. Reporting Entity

In conformance with GASB codification Section 2100, the District Attorney of the Sixth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. The district attorney is financially independent and operate autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

C. Fund Accounting

This district attorney used funds and account groups 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 available financial resources.

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney inc

General Fund:

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provided that 12 percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures to his office.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Fund Accounting (continued)

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owned by absent parents to their families and children, to locate absent parents to their families and children, to locate absent parents, to establish paternity and to obtain family and child support.

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds 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. 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

Revenues-commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collectors. Grants are recorded when the district attorney is entitled to the funds. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting (continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). These transactions are recorded when the funds are received or expended.

E. Budgets

The district attorney adopts a budget for all funds under his control. These budgets are planned and prepared by the managers of each fund.

F. Encumbrances

The district attorney does not use encumbrance accounting.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney 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 attorney 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 approximate market.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All cost is not available.

All of the district attorney's fixed assets are equipment. Of the \$321,153.47 of equipment owned by the district attorney's office at December 31, 2002, \$314,828.47 of it was valued at historical cost and \$10,325.00 was valued at estimated historical cost.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Compensated Absences

The district attorney has the following policy related to vacation and sick leave: Employees of the district attorney's office are granted from five days to ten days annual leave each year, depending on length of service. Annual leave must be used in the year earned. Upon termination, unused annual leave is forfeited. The district attorney grants sick leave to his employees on an as needed basis.

J. Total columns on Statements

The total columns on the statements are captioned Memorandum 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.

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 2002, the district attorney has cash and cash equivalent totaling \$279,838.05, as follows:

Demand deposits	\$ 16,940.68
Interest bearing demand deposits	262,897.37
Total	<u>\$ 279,838.05</u>

These deposits are stated at cost, which approximates 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 accepted to both parties.

Even though the pledged securities are considered uncollateralized 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 attorney that the fiscal agent has failed to pay deposited funds upon demand.

As of December 31, 2002, the book balance of the District Attorney's deposit was \$279,838.05 and the bank balance was \$300,083.92. Of the bank balance, \$108,533.25 was covered by federal depository insurance, and \$191,550.67 by pledged securities.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 3 - INVESTMENTS

At December 31, 2002, the district attorney had investments totaling \$148,082.66, all of which were in certificate of deposits. They were secured from risk by Federal deposit insurance.

	Carrying Amount	Market Value
Delta Bank Certificate of Deposit	\$ 31,804.64	\$ 31,804.64
Guaranty Bank & Trust Certificate of Deposit	39,546.15	39,546.15
Hibernia National Bank	36,609.51	36,609.51
Cross Keys Bank Certificate of Deposit	40,122.36	40,122.36
Total	<u>\$ 148,082.66</u>	<u>\$ 148,082.66</u>

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 2002:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
Accounts	\$ 13,249.42	\$ 17,801.52	\$ 31,050.94
Other	-	-	-
Total	<u>\$ 13,249.42</u>	<u>\$ 17,801.52</u>	<u>\$ 31,050.94</u>

NOTE 5 - CHANGES IN GENERAL ASSETS

A summary of changes in general fixed assets follows:

Balance, January 1, 2002	\$ 316,514.24
Additions	8,639.23
Deductions	-
Balance, December 31, 2002	<u>\$ 325,153.47</u>

NOTE 6 - PENSION PLAN

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All district attorneys and assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after the age of 60 with at least 10 years of creditable service, at or after age 55 with at least 18 years of creditable service. The basic retirement benefit, payable monthly for life, is equal to 3 percent of the member's final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 6 - PENSION PLAN (continued)

This basic benefit is subject to the following early retirement reductions: if service at retirement is less than 18 years, the basic benefit is reduced 3 percent each year that retirement precedes age 62; if service at retirement is greater than 18 years but less than 23 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 60; if service at retirement is greater than 23 years but less than 30 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 55. 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 10 years of service and do not withdraw their employee contributions may retire at or after age 60 or at or after age 55 if service at termination was at least 18 years, and receive the benefit accrued to their date of termination, subject to the reduction stated above. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. State statute required covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the System. Based on actuarial methods and assumptions, employer contributions are currently 3-1/4 percent of covered salaries.

Other employees of the District Attorney are covered by the Retirement System of the State of Louisiana. The System requires employees to contribute 9-1/2 percent of their salaries and an employer contribution of 7-1/4 percent of covered salaries.

The following provides certain disclosures for the district attorney and the retirement system that are required by GASB Codification Section P20.129:

Year Ended December 31, 2002

<u>District Attorney and Assistant District Attorneys</u>	
Contribution rate - employees	7%
Contribution rate - employer	1.25%
<u>Employees</u>	
Contribution rate - employees	9.50%
Contribution rate - employer	7.25%

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 6 - PENSION PLAN (continued)

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increase and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which to help user assess the System's funding status on a going-concern basis, 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 June 30, 2002 comprehensive annual financial report. The District Attorney of The Sixth Judicial District does not guarantee the benefits by the System.

NOTE 7 - LEASES

None

NOTE 8 - LITIGATION AND CLAIM

The district attorney was involved in two lawsuits related to 2002, but they were both dismissed prior to the date of this audit report with no related liabilities.

NOTE 9 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the district attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

NOTE 10 - RELATED PARTY TRANSACTIONS

The district attorney did not have any related party transactions in 2002.

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS

The district attorney participated in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by reimbursements of expenditures from the Louisiana Department of Social Services. For the year ended December 31, 2002, the District Attorney for the Sixth Judicial District expended \$222,415.69 in this program.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
TALLULAH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS (continued)

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursements of any expenditures that may be disallowed as a result of such a review or audit.

The District Attorney also participated in the Adolescent Diversion Program. This program is also funded by Federal payments. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Region VII Alcohol and Drug Abuse office. The contract includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement request to the Department of Social Services on a monthly basis.

SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING BALANCE SHEET - GENERAL FUNDS
DECEMBER 31, 2002

	<u>Special 12% Fund</u>	<u>Hot Check Section</u>	<u>Asset Forfeiture Fund</u>	<u>PTI Program</u>	<u>Total</u>
ASSETS					
Cash	\$ 107,810.80	\$ 3,401.80	\$ 8,508.80	\$ 39,351.37	\$159,072.77
Receivables:					
Commissions of fines & forfeitures	<u>13,249.42</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,249.42</u>
Total assets	<u>121,060.22</u>	<u>3,401.80</u>	<u>8,508.80</u>	<u>39,351.37</u>	<u>172,322.19</u>
LIABILITIES					
Liabilities:					
Accounts payable	9,070.02	-	8,508.80	650.00	18,228.82
Accrued and withheld payroll taxes	5,577.49	390.45	-	4,498.08	10,466.02
Deferred income	<u>7,500.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,500.00</u>
Total liabilities	<u>22,147.51</u>	<u>390.45</u>	<u>8,508.80</u>	<u>5,148.08</u>	<u>36,194.84</u>
FUND EQUITY					
Fund balance - unreserved - undesignated	<u>98,912.71</u>	<u>3,011.35</u>	<u>-</u>	<u>34,203.29</u>	<u>136,127.35</u>
Total liabilities and fund equity	<u>\$ 121,060.22</u>	<u>\$ 3,401.80</u>	<u>\$ 8,508.80</u>	<u>\$ 39,351.37</u>	<u>\$172,322.19</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

REVENUES	Special 12% Fund	Hot Check Section	Asset Forfeiture Fund	PTI Program	Total
Commissions of fines & forfeitures	\$ 163,522.84	\$ -	\$ -	\$ 83,491.77	\$ 247,014.61
Other revenues	303.14	11,754.50	9,001.00	13,053.94	34,112.58
Intergovernmental	76,464.84	-	-	-	76,464.84
Use of money - interest income	1,189.34	10.08	-	565.86	1,765.28
Total revenues	241,480.16	11,764.58	9,001.00	97,111.57	359,357.31
EXPENDITURES					
General government - judicial:					
Salaries & related benefits	120,909.43	12,268.01	-	101,290.25	234,467.69
Travel	10,470.47	-	-	18.00	10,488.47
Material and supplies:					
Office	71,880.85	-	-	660.00	72,540.85
Automobile	12,590.32	-	-	-	12,590.32
Contracted services	11,603.57	-	-	-	11,603.57
Other expenditures	3,959.89	-	9,001.00	12,983.94	25,944.83
Capital expenditures	8,639.23	-	-	-	8,639.23
Total expenditures	240,053.76	12,268.01	9,001.00	114,952.19	376,274.96
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	1,426.40	(503.43)	-	(17,840.62)	(16,917.65)
FUND BALANCE AT BEGINNING OF YEAR	97,486.31	3,514.78	-	52,043.91	153,045.00
FUND BALANCE AT END OF YEAR	\$ 98,912.71	\$ 3,011.35	\$ -	\$ 34,203.29	\$ 136,127.35

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

	Non- Support Unit	Non- Support Special	Adolescent Diversion Program	Total
ASSETS				
Cash	\$ 28,581.85	\$ 83,751.55	\$ 8,431.88	\$ 120,765.28
Investments, at cost	-	148,082.66	-	148,082.66
Receivables:				
Commissions of fines & forfeitures	<u>17,801.52</u>	<u>-</u>	<u>-</u>	<u>17,801.52</u>
Total assets	<u><u>46,383.37</u></u>	<u><u>231,834.21</u></u>	<u><u>8,431.88</u></u>	<u><u>286,649.46</u></u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	1,106.41	-	1,605.54	2,711.95
Withheld & accrued payroll taxes	<u>8,787.46</u>	<u>-</u>	<u>993.17</u>	<u>9,780.63</u>
Total liabilities	<u><u>9,893.87</u></u>	<u><u>-</u></u>	<u><u>2,598.71</u></u>	<u><u>12,492.58</u></u>
Fund Equity:				
Fund balance-unreserved-undesignated	<u>36,489.50</u>	<u>231,834.21</u>	<u>5,833.17</u>	<u>274,156.88</u>
Total liabilities & fund equity	<u><u>\$ 46,383.37</u></u>	<u><u>\$231,834.21</u></u>	<u><u>\$ 8,431.88</u></u>	<u><u>\$ 286,649.46</u></u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
PARISHES OF EAST CARROLL, MADISON AND TENSAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

	Non- Support Unit	Non- Support Special	Adolescent Diversion Program	Total
REVENUES				
Uses of money and property-interest income	\$ 176.18	\$ 5,131.42	\$ 20.47	\$ 5,328.07
Grants:				
Federal	150,341.55	-	43,462.70	193,804.25
State	75,170.77	-	-	75,170.77
Total revenues	<u>225,688.50</u>	<u>5,131.42</u>	<u>43,483.17</u>	<u>274,303.09</u>
EXPENDITURES				
General governmental - judicial:				
Salaries & related benefits	186,120.13	15,000.00	32,021.38	233,141.51
Travel	3,930.97	-	2,543.55	6,474.52
Materials & supplies:				
Office	31,539.59	6,016.37	4,510.22	42,066.18
Contracted services	825.00	2,500.00	1,500.00	4,825.00
Total expenditures	<u>222,415.69</u>	<u>23,516.37</u>	<u>40,575.15</u>	<u>286,507.21</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,272.81</u>	<u>(18,384.95)</u>	<u>2,908.02</u>	<u>(12,204.12)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	10,000.00	-	-	10,000.00
Operating transfers out	-	(10,000.00)	-	(10,000.00)
Total	<u>10,000.00</u>	<u>(10,000.00)</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	13,272.81	(28,384.95)	2,908.02	(12,204.12)
FUND BALANCE AT BEGINNING OF YEAR	<u>23,216.69</u>	<u>260,219.16</u>	<u>2,925.15</u>	<u>286,361.00</u>
FUND BALANCE AT END OF YEAR	<u>\$ 36,489.50</u>	<u>\$231,834.21</u>	<u>\$ 5,833.17</u>	<u>\$274,156.88</u>

INTERNAL CONTROL AND COMPLIANCE

DAVID Q. RICHARDSON

CERTIFIED PUBLIC ACCOUNTANT

POST OFFICE BOX 891

TALLULAH, LA 71284

(318) 574-0514

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 James D. Caldwell
District Attorney of the Sixth Judicial District
State of Louisiana
P. O. Box 1389
Tallulah, LA 71284

I have audited the general purpose financial statements of the District Attorney of the Sixth Judicial District, as of and for the year ended December 31, 2002, and have issued my report thereon dated June 18, 2003. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Sixth Judicial District's financial statements are free of material misstatement, I 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 object of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financing Reporting

In planning and performing my audit, I considered District Attorney of the Sixth Judicial District's internal control over financial reporting 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 over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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 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. I noted no matters involving the internal control over financial reporting and its operations that I consider to be material weaknesses.

Page Two

District Attorney of the Sixth Judicial District
State of Louisiana
Tallulah, Louisiana

No management letter was issued.

This report is intended for the information of the District Attorney 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 18, 2003

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2002

I have audited the financial statements of District Attorney of the Sixth Judicial District of Louisiana as of and for the year ended December 31, 2002, and have issued my report thereon dated June 18, 2003. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2002 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

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

Internal Control

-No material weaknesses noted.

-No reportable conditions noted.

Compliance

-No material issued of noncompliance were noted.

- b. Federal Awards

Not applicable - not a Single Audit in accordance with Circular OMB A-133

- c. Identification of Major Programs

Not applicable - not a Single Audit in accordance with Circular OMB-A-133

Section II Financial Statement Findings

None noted

Section III Federal Award Findings and Questioned Costs

None noted

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2002

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

Section III. Management Letter

No management letter was issued.

MANAGEMENT'S CORRECTIVE PLAN

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA
MANAGEMENT'S CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2002

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.

[This form is an unaudited informational document prepared by management of the agency.]

LEGISLATIVE AUDITOR
BATON ROUGE LA 70804

DATA COLLECTION FORM
FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 06/18/03

RETURN to: Legislative Auditor
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:
12/31/2002

3. Audit Period Covered
 Annual Biennial
 Other _____ to _____

2. Type of Report:
 Single Audit GAO Audit Standards Audit
 Compilation Compilation/Attestation
 Program Audit Other

4. AUDITEE INFORMATION

Auditee Name
DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT

Street Address (Number and Street)
P. O. BOX 1389

Mailing Address (PO No.)
TALLULAH, LA 71284

City State Zip
JAMES D. CALDWELL, DISTRICT ATTORNEY

Auditee Contact
Name Title
318-574-1706

Telephone Fax

Email (Optional)

5. AUDITOR INFORMATION

Firm Name
DAVID Q. RICHARDSON, CPA

Street Address (Number and Street)
P. O. BOX 891

Mailing Address (PO No.)
TALLULAH, LA 71284

City State Zip
DAVID Q. RICHARDSON, CPA

Auditor Contact
Name Title
318-574-0514 318-574-0176

Telephone Fax

Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, and no management letter, check this box and do not complete the rest of the form.

6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. Not Applicable
 Unqualified Opinion Qualified Opinion Adverse Opinion Disclaimer of Opinion
b. Is a 'going concern' explanatory paragraph included in the audit report? Yes No
c. Do any of the funds have deficit balances? Yes No

7. INTERNAL CONTROL

Do the comments on internal control include: material weaknesses other conditions

8. COMPLIANCE

Do the comments on compliance include: criminal acts fraud and abuse not applicable

9. CURRENT YEAR MANAGEMENT LETTER (Finding Caption and No.)

Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable
\$ _____ Resolved Yes No No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? Yes No

Do any findings address violation of bond indenture covenants? Yes No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS

(Finding/Comment Caption and No.)
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable
Resolved Yes No No Longer Applicable

AUDITEE SIGNATURE

Judy B. Storey

Date 6/25/03