

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 BAYLORVILLE, LOUISIANA  
 COMBINED BALANCE SHEET - ALL FUND TYPES  
 DECEMBER 31, 2022

ASSETS	GOVERNMENTAL FUND TYPES		ACCOUNTY	TOTAL	
	GENERAL	SPECIAL REVENUE	GENERAL FUND ASSETS	2022	2021
Cash and cash equivalents	2390,313	943,287	0	3333,600	3150,608
Receivables					
Commissions on fines, forfeitures, court costs	5,481	0	0	5,481	12,739
LACE	5,881	0	0	5,881	0
Federal and state grants	0	4,383	0	4,383	4,137
Advanced (184264)	0	0	0	0	0
Prepaids	9,934	0	0	9,934	7,340
General fixed assets	0	0	20,812	20,812	27,320
<b>Total assets</b>	<b>2401,609</b>	<b>947,670</b>	<b>20,812</b>	<b>3370,291</b>	<b>3217,727</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities					
Accounts payable	4,443	0	0	4,443	4,420
Fund equity					
Investment in general fixed assets	0	0	28,901	28,901	29,201
Fund balances					
Reserved for prepaids	7,894	0	0	7,894	7,894
Unreserved	127,812	87,812	0	215,624	178,810
<b>Total fund equity</b>	<b>135,706</b>	<b>87,812</b>	<b>28,901</b>	<b>252,419</b>	<b>216,905</b>
<b>Total liabilities and fund equity</b>	<b>140,149</b>	<b>87,812</b>	<b>28,901</b>	<b>256,862</b>	<b>233,325</b>

The accompanying notes are an integral part of this statement.

our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structures 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 component unit 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the District Attorney and the Legislature of the State of Louisiana. This restriction is not intended to limit the distribution of this report which is a matter of public record.

**SMITH, JACKSON & SMITH**  
Mechanics, Louisiana  
March 2, 1997

**HINES, JACKSON & HINES**  
CERTIFIED PUBLIC ACCOUNTANTS

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Honorable Van Rymer, District Attorney  
of the Fourth Judicial District  
P. O. BOX 1000  
Baton Rouge, Louisiana 70801

We are writing this letter as a follow-up to our recent audit of the component unit financial statements of the District Attorney of the Fourth Judicial District, Baton Rouge, Louisiana, a component unit of the Metropolitan Parish Police Jury, Baton Rouge, Louisiana, as of and for the year ended December 31, 1996.

We offer the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the District Attorney's office and are intended to be constructive in nature:

**Existing Depositions**

As December 31, 1996, the amount of bank deposits of the District Attorney's office exceeded the Federal Deposit Insurance Corporation (FDIC) limit. This resulted in bank deposits not being secured against loss because the depositing banks did not pledge securities of a third party institution to cover the excess deposits.

ISA-95 39-1212 requires that the amount of securities maintained on bank deposits shall at all times be equal to one hundred percent of the amount of bank deposits except that portion of the deposits insured by FDIC.

**Recommended Action**

We suggest the District Attorney review on a quarterly basis the amount of securities being pledged at each institution that deposits are maintained to ensure that proper security is being maintained over the funds as required by ISA-95 39-1212.

**Management's Response**

The amount of securities being pledged to secure bank deposits will be reviewed quarterly with each financial institution.

These comments and recommendations are not intended to be critical of anyone. We would like to thank the District Attorney and staff for their courtesy and cooperation during our engagement.

If you have any questions or concerns, please let us know.

**HINES, JACKSON & HINES**  
Baton Rouge, Louisiana  
March 3, 1997

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**DISTRICT ATTORNEY OF THE TENTH  
JUDICIAL DISTRICT  
NATCHITOCHEE, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 1926**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or successor, county clerk and other appropriate parish officials. This 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.

Attest: \_\_\_\_\_  
Auditor Deft

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT**  
**BRIDGEPORT, LOUISIANA**  
**ANNUAL FINANCIAL REPORT**  
**DECEMBER 31, 1999**

**TABLE OF CONTENTS**

	<b>EXHIBIT</b>	<b>NUMBER</b>	<b>PAGE</b>
INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS	-	-	1
<b>COMBINED STATEMENTS - OVERVIEW</b>			
Combined Balance Sheet - All Fund Types	A	-	8
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	-	9
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (MAYF Basis) and Actual - General and Special Revenue Fund Types	C	-	8
NOTES TO THE FINANCIAL STATEMENTS	-	-	8
<b>COMBINING INDIVIDUAL FUND AND ACCOUNT GROUP FINANCIAL STATEMENTS</b>			
<b>General Fund</b>			
Comparative Balance Sheet	D-1	-	10
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (MAYF Basis) and Actual	D-2	-	11
<b>Special Revenue Funds</b>			
Combining Balance Sheet	E-1	-	14
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	E-2	-	14
<b>Diversion Program Fund</b>			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (MAYF Basis) and Actual	E-3	-	15
<b>Title IV-D Fund</b>			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (MAYF Basis) and Actual	E-4	-	16
<b>Markless Check Collection Fee Fund</b>			
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (MAYF Basis) and Actual	E-5	-	17

DISTRICT ATTORNEY OF THE FIFTH JUDICIAL DISTRICT  
 BRIDGEVIEW, LOUISIANA  
 ANNUAL FINANCIAL REPORT  
 DECEMBER 31, 1998

TABLE OF CONTENTS (CONTINUED)

	PAGE	PAGE	PAGE
General Fixed Assets Account Group			
Statement of General Fixed Assets by Source	F-1	-	27
Statement of Changes in General Fixed Assets	F-2	-	28
OTHER SUPPLEMENTARY INFORMATION			
Schedule of Federal Financial Assistance	-	2	32
Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	-	-	34
Independent Auditor's Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	-	-	35
Management Letter	-	-	37

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INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL STRUCTURE BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Monrovia Van Bynar, District Attorney  
of the Fourth Judicial District  
P. O. Box 838  
Metchitoches, Louisiana 70457

We have audited the component unit financial statements of the District Attorney of the Fourth Judicial District, Metchitoches, Louisiana, a component unit of the Metchitoches Parish Police Jury, Metchitoches, Louisiana, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1986, and have issued our report thereon dated March 3, 1987.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the District Attorney of the Fourth Judicial District, Metchitoches, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, judgments and judgments by management 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 management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's 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.

In planning and performing our audit of the component unit, combining, individual fund, and account group financial statements of the District Attorney of the Fourth Judicial District, Metchitoches, Louisiana, as of and for the year ended December 31, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)



SPECIAL SERVICE FEES			TOTALS		
BUDGET	ACTUAL	DEFICIT PAYABLE (UNRECOVERABLE)	BUDGET	ACTUAL	DEFICIT PAYABLE (UNRECOVERABLE)
243,408	244,388	\$ 908	217,480	219,383	\$ 1,783
82,088	84,324	2,236	82,000	84,384	2,384
588	671	171	4,500	5,248	848
— 0	— 0	— 0	2,500	1,880	— 1,620
328,800	329,379	5,273	348,300	350,900	6,000
1,708	1,710	122	22,000	22,908	
0	0	0	2,108	1,888	12,788
82,880	84,708	12,788	281,808	288,268	812
— 0	— 0	— 0	1,088	3,380	12,662
— 81,708	— 88,488	— 22,380	— 128,880	— 201,178	— 1288
42,888	42,788	888	42,400	42,180	6,288
0	0		38,888	38,377	
126,500	126,222	222	518,580	528,222	1222
518,588	518,820	232	— 0	— 0	222
8,528	8,818	2,818	8,87,888	49,187	8,818
— 0	— 0			— 12,880	
8,818	8,818			48,818	
— 81,118	— 81,118			— 178,822	
881,628	881,628			882,222	

**DISTRICT BOARD OF THE THIRD JUDICIAL DISTRICT**  
**MEMPHIS, TENNESSEE**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	GOVERNMENTAL FUND TYPES		TOTALS	
	GENERAL	SPECIAL	(MEMPHIS ONLY)	
			2022	2021
<b>Revenues</b>				
Fees, charges, and commissions for services	\$118,871	\$44,208	\$163,079	\$140,278
Intergovernmental	0	84,204	84,204	78,824
Interest revenues	8,277	871	9,148	4,185
Drug forfeitures	-1,480	0	-1,480	-2,227
<b>Total revenues</b>	<b>125,668</b>	<b>129,283</b>	<b>254,951</b>	<b>220,864</b>
<b>Expenditures</b>				
General government - judicial				
Operating services	33,344	1,742	35,086	(7,253)
Materials and supplies	1,484	0	1,484	3,944
Travel and other charges	78,288	84,768	163,056	142,876
Capital outlay	-1,280	0	-1,280	-8,851
<b>Total expenditures</b>	<b>\$112,836</b>	<b>\$86,510</b>	<b>\$199,346</b>	<b>\$135,217</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>12,832</b>	<b>42,773</b>	<b>55,605</b>	<b>85,647</b>
<b>Other financing sources/(Uses)</b>				
Operating transfers in	36,277	0	36,277	37,446
Operating transfers out	-36,277	-68,272	-104,549	-62,848
<b>Total other financing sources/(uses)</b>	<b>0</b>	<b>-68,272</b>	<b>-68,272</b>	<b>0</b>
<b>Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses</b>	<b>\$12,832</b>	<b>\$-25,499</b>	<b>\$-12,667</b>	<b>\$85,647</b>
<b>Increases/(Decreases) in reserves for payoffs</b>	<b>-12,667</b>	<b>0</b>	<b>-12,667</b>	<b>\$1,110</b>
<b>Net change in unreserved fund balances for the year</b>	<b>0</b>	<b>\$-25,499</b>	<b>\$-25,499</b>	<b>\$86,757</b>
<b>Fund balances - Unreserved, Beginning of Year</b>	<b>\$127,828</b>	<b>\$42,321</b>	<b>\$170,149</b>	<b>\$114,117</b>
<b>Fund Balances - Unreserved, End of Year</b>	<b>\$127,828</b>	<b>\$16,822</b>	<b>\$144,650</b>	<b>\$200,874</b>

The accompanying notes are an integral part of this statement.

**CONTRACT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
PARISH OF ORLEANS, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (BASIC BASIS) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1994**

	<u>GENERAL FUND</u>		VARIANCE FAVORABLE UNFAVORABLE
	<u>BUDGET</u>	<u>ACTUAL</u>	
<b>Revenues</b>			
Fees, charges, and commissions for services			
Intergovernmental	\$114,000	\$116,875	\$ 2,875
License revenue	0	0	0
Drug forfeitures	3,480	4,577	1,097
	<u>2,500</u>	<u>3,480</u>	<u>(1,980)</u>
<b>Total revenues</b>	<b>120,000</b>	<b>125,932</b>	<b>5,932</b>
<b>Expenditures</b>			
General government - judicial			
Operating services			
Materials and supplies	30,000	30,948	(948)
Travel and other charges	3,300	3,484	(184)
Capital outlay	78,900	78,988	(88)
	<u>3,200</u>	<u>3,380</u>	<u>(80)</u>
<b>Total expenditures</b>	<b>(110,100)</b>	<b>(113,316)</b>	<b>(3,216)</b>
<b>Excess of Revenues Over/Under Expenditures</b>	<b>9,900</b>	<b>12,616</b>	<b>2,716</b>
<b>Other Financing Sources/(Uses)</b>			
Operating transfers in			
Operating transfers out	25,500	25,575	(75)
	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Financing sources/(uses)</b>	<b>(25,500)</b>	<b>(25,575)</b>	<b>(75)</b>
<b>Excess of Revenues and Other Sources Over/ Under Expenditures and Other Uses</b>	<b>2,400</b>	<b>7,041</b>	<b>4,641</b>
<b>Increase/Decrease in reserve for payables</b>		<u>(12,480)</u>	
<b>Net change in unreserved fund balance for the year</b>		<b>25,601</b>	
<b>Fund Balance - Unreserved, Beginning of Year</b>		<u>(127,420)</u>	
<b>Fund Balance - Unreserved, End of Year</b>		<b>\$22,179</b>	

The accompanying notes are an integral part of this statement.

# HINES, JACKSON & HINES

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## INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Honorable Van Eyrar, District Attorney  
of the Tenth Judicial District  
P. O. Box 908  
MADRIDVILLE, LA 71457

We have audited the accompanying component unit financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Tenth Judicial District as of and for the year ended December 31, 1994, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, and his management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, as of December 31, 1994, and the results of his operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, at December 31, 1994, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information listed as "schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana. The information in these schedules has been subjected to the auditing procedures applied in the audit of the component unit, combining, individual fund and account group financial statements, and in our opinion, is fairly stated in all material respects, in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

SHERRILL ATTORNEY AT LAW, FIFTH JUDICIAL DISTRICT  
SHREVEPORT, LOUISIANA  
STATEMENT OF GENERAL FIXED ASSETS - BY SOURCE  
PERIODS 12, 1994 AND 1995

EXHIBIT 7-1

GENERAL FIXED ASSETS, AT COST	—1994—	—1995—
Automobiles	\$ 18,000	\$ 18,000
Computer equipment	—22,221	—8,821
Total general fixed assets	\$ 30,221	\$ 27,121
INVESTMENT IN GENERAL FIXED ASSETS		
General fund revenues	\$ 38,221	\$ 27,121
Total investment in general fixed assets	\$ 38,221	\$ 27,121

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 MONROE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 1998**

**(7) RECEIVABLES**

The following are revenues receivable at December 31, 1998:

	General Fund	Special Revenue Fund
Commissions on fines, forfeitures, and court costs due from the Machitochee Parish Tax Collector	\$ 4,360	\$ 0
Commissions on court costs due from the Clay Marshall of Machitochee	1,360	0
Interest earnings due from the Machitochee Parish Tax Collector on unexpended commissions	29	0
Federal grant - Title IV-D reimbursement due from the Louisiana Department of Social Services	0	240
STATE WAGE - Title IV-E Incentive due from the Louisiana Department of Social Services	0	1,960
LACK reimbursement for the Machitochee Parish Sheriff	2,000	0
LACK reimbursement for the Machitochee Parish Police Jury	2,150	0
<b>Total receivables</b>	<b>\$10,900</b>	<b>\$ 2,200</b>

**(8) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court, the parish police jury, or directly by the state.

**(9) RISK MANAGEMENT**

The district attorney is exposed to various risks of loss related to theft, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The district attorney maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the district.

**(10) FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-E Program, category of Federal Domestic Assistance Number 13.049. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

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.

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 reimbursement of any expenditures that may be disallowed as a result of such review or audit.

GENERAL FUND

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The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

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The general fund is used to account for the following specific resources:

- (1) Twelve per cent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 18:579.12, to be used to defray the necessary expenses of the district attorney's office.
- (2) Commissions on court costs as provided by Act 193 of the 1965 legislative session which may be used to defray costs of maintaining the district attorney's office.

CLERK OF COURTS OF THE TENTH JUDICIAL DISTRICT  
 BASTROP PARISH, LOUISIANA  
 GENERAL FUND  
 COMPARATIVE BALANCE SHEET  
 DECEMBER 31, 1978 AND 1979

ASSETS	<u>1978</u>	<u>1979</u>
Cash and cash equivalents	\$178,121	\$178,619
Receivables		
Commissions on fines and forfeitures	1,843	1,187
Commissions on court costs	4,818	3,150
LACE	9,989	0
Accrued interest	39	51
Prepaids	<u>3,288</u>	<u>3,288</u>
<b>Total assets</b>	<b>\$197,088</b>	<b>\$196,305</b>
 LIABILITIES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 4,448	\$ 4,121
Fund balances		
Reserved for prepaids		
Unreserved	7,948	7,948
	<u>122,588</u>	<u>127,896</u>
<b>Total fund balances</b>	<b>122,588</b>	<b>127,896</b>
<b>Total liabilities and fund balances</b>	<b>\$127,036</b>	<b>\$132,017</b>

The accompanying notes are an integral part of this statement.



**COURTICE ATTORNEY OF THE THIRD JUDICIAL DISTRICT**  
**MONROE, LOUISIANA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**THROUGH FISCAL YEAR-END 12/31/2024**  
**YEAR ENDING DECEMBER 31, 2024**  
**WITH COMPARATIVE ACTUAL FIGURES FOR YEAR ENDING DECEMBER 31, 2023**

	2024		2023	
	BUDGET	ACTUAL	VAR./CHG	ACTUAL
<b>Revenues</b>				
Fees, commissions, and charges for services				
commissions on fines and forfeitures	\$ 32,500	\$ 34,478	\$ 1,978	\$ 26,714
Commissions on court costs	82,500	82,487	487	80,548
Interest revenue	1,000	1,577	577	1,704
Drug forfeitures	2,500	2,860	360	2,817
<b>Total revenues</b>	<b>120,500</b>	<b>123,812</b>	<b>3,362</b>	<b>112,817</b>
<b>Expenditures</b>				
General government - judicial				
Operating services				
Accounting and legal	1,000	4,000	3,000	1,700
Computer expense	100	100	(200)	20
Data and subscriptions	6,000	4,710	(1,290)	6,944
Insurance	6,400	6,207	193	6,351
Info Program	10,000	14,710	4,710	14,744
Travel expense	0	0	0	589
Materials and supplies				
Auto expense	1,000	700	300	1,000
Office supplies & postage	700	879	179	780
Uniforms	0	0	0	4,120
travel and other charges				
Reimbursements to municipalities				
Verjuy Police Jury	78,000	78,000	0	82,000
Miscellaneous	500	0	500	270
Travel and Conferences	4,000	4,280	280	32,000
Capital outlay	2,000	2,280	280	2,817
<b>Total expenditures</b>	<b>117,100</b>	<b>116,879</b>	<b>(2,221)</b>	<b>108,808</b>
Excess revenue (over)/(under) expenditures	3,400	6,933	3,533	3,809
<b>Total other financing sources/(uses)</b>	<b>35,500</b>	<b>36,872</b>	<b>1,372</b>	<b>37,888</b>
Excess of Revenues and Other Sources (over)/(under) Expenditures	\$ 38,900	\$ 43,805	\$ 4,905	\$ 41,697
Increased/Decrease reserve for prepaid		(12,000)		(12,000)
Net change in unreserved fund balance		31,805		29,697
Fund balance, Unreserved, beginning of year		117,600		117,600
Fund balance-Unreserved, End of year		<b>149,405</b>		<b>147,297</b>

The accompanying notes are an integral part of this statement.

## SPECIAL REVENUE FUNDS

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Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

---

The special revenue funds are used to account for the following specific resources:

**Diversion Program** - The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The program is designed to meet the needs of certain non-violent offenders in an attempt to deter future criminal or disorderly behavior; to minimize loss to victims through restitution; to reduce the court's case load supervising the accused following arrest and final disposition of the case.

**Title IV-D Fund** - To account for the receipt and expenditure of reimbursement and incentive grants from the Louisiana Department of Social Services, a pass-through agency for the Federal Department of Health and Human Services. Reimbursement grants are authorized by ACT 117 of 1979 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of reimbursement grants is to relieve the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support. Incentive grants are awarded to the Louisiana DSS by the Federal Government for the collection of child support payments. These incentive grants are then passed through to each individual parish based upon the amount of child support collected in that parish. Incentive grants may be used for any lawful purpose.

**Worthless Checks Collection Fee Fund** - To account for fees collected in accordance with Louisiana Revised Statute 15:25, which provides that the District Attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the District Attorney's office.

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 SACRAMENTO, CALIFORNIA  
 COMBINED BALANCE SHEET - SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1956  
 WITH COMPARATIVE TOTAL FOR DECEMBER 31, 1955

ASSETS	DIVISION PROGRAM	TITLE	POSTPAID CHECKS COLLECTIONS	TOTALS	
				1955	1956
Cash		10-0			
Receivables	\$ 2,712	2 4	\$41,534	\$43,247	\$45,959
Federal grants	0	000	0	000	1,000
State grants	0	\$2,382	0	2,382	2,372
<b>Total assets</b>	<b>\$ 2,712</b>	<b>\$2,382</b>	<b>\$41,534</b>	<b>\$45,629</b>	<b>\$49,331</b>
FUND BALANCES					
Fund balances:					
Reverred - undesignated	\$ 2,712	\$2,382	\$41,534	\$45,629	\$49,331

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 BATONROUGE, LOUISIANA  
 SPECIAL REVENUE FUND  
 COMPARING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES  
 YEAR ENDED DECEMBER 31, 1956  
 WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1955

	DECEMBER PROGRAM	TITLE I-I-C	POSTAL CHECKS COLLECTION FEE	TOTAL 1956	TOTAL 1955
<b>Revenues</b>					
Charges for services					
Fees	\$ 3,425	\$ 0	\$ 48,783	52,208	55,883
Intergovernmental					
Federal grants	0	12,041	0	12,041	12,100
State grants	0	75,381	0	75,381	84,784
Interest income	0	0	421	421	885
Total revenues	3,425	87,384	49,204	139,974	153,652
<b>Expenditures</b>					
Reimbursement to State, Parish, Police Jury	0	84,783	0	84,783	78,319
Operating services	3,732	0	0	3,732	0
Total expenditures	3,732	84,783	0	88,515	78,319
<b>Excess of Revenues Over/Under Expenditures</b>					
	1,713	1274	49,204	49,784	74,978
<b>Other Financing Sources/Transfers</b>					
Operating transfers in/out	0	0	418,277	418,277	417,680
<b>Excess of Revenues Over/Under Expenditures and Other than</b>					
	1,713	1274	4,927	8,914	8,298
<b>Fund Balances, Beginning of Year</b>					
	0	4,337	26,277	30,614	31,808
<b>Fund Balances, End of Year</b>					
	<u>3,425</u>	<u>54,363</u>	<u>31,354</u>	<u>69,142</u>	<u>63,136</u>

The accompanying notes are an integral part of this statement.

OFFICE ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
 MONROELUISIANA  
 DIVISION PROGRAM SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET (GRAND TOTAL) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1995

WITH COMPARATIVE ACTUAL EXPENDS FOR YEAR ENDED DECEMBER 31, 1994

	1995		VARIANCE FAVORABLE (UNFAVORABLE)	1994
	BUDGET	ACTUAL		ACTUAL
Revenues				
Charges for services				
Fees	\$ 3,480	\$ 3,425	\$ 55	\$ 0
TOTAL revenues	3,480	3,425	55	0
Expenditures				
Operating services				
Contract labor	500	315	185	0
Insurance	200	199	1	0
Office	100	89	11	0
Supplies	800	683	117	0
Taxes	180	430	250	0
TOTAL expenditures	1,760	1,712	48	0
EXCESS of Revenues over Expenditures	\$ 1,720	1,713	\$ 7	0
Fund Balances, Beginning of Year		0		0
Fund Balances, End of Year		\$ 1,713		\$ 0

The accompanying notes are an integral part of this statement.

# KINES, JACOBSON & KINES

INDEPENDENT PUBLIC ACCOUNTANTS

P. O. BOX 1000

MONROE, LOUISIANA 70001

TELEPHONE (504) 335-4444  
FACSIMILE (504) 335-4444

MEMBER AICPA  
LICENSED UNDER THE  
STATE BOARD OF ACCOUNTS  
AND CERTIFIED CPA

A FIRM MEMBER OF CPA  
Branch

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN ASSESS OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honoré W. Ryan, District Attorney  
of the Tenth Judicial District  
P. O. Box 838  
Machitoches, Louisiana 71487

We have audited the component unit financial statements of the District Attorney of the Tenth Judicial District, Machitoches, Louisiana, a component unit of the Machitoches Parish Police Jury, Machitoches, Louisiana, and the continuing, individual fund and account group financial statements as of and for the year ended December 31, 1991, and have issued our report thereon dated March 3, 1992.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Tenth Judicial District, Machitoches, Louisiana, is the responsibility of the District Attorney of the Tenth Judicial District and his management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards. The finding is described in the accompanying management letter.

This report is intended for the information of the District Attorney and the Legislative Auditor of the State of Louisiana. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

KINES, JACOBSON & KINES  
Machitoches, Louisiana  
March 3, 1992

## GENERAL FIXED ASSETS ACCOUNT GROUP

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The general fixed assets account group is used to account for fixed assets not used in proprietary fund operations or accounted for in trust funds.

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DISTRICT ATTORNEY OF THE NORTH JUDICIAL DISTRICT  
BATONROUGE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS CONTINUED  
DECEMBER 31, 1995

110 EMPLOYMENT COMMITMENTS - CONTINUED

Financial Employees Retirement System - Continued

supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus 20% for each year of supplemental-plan-only service earned before January 1, 1980. Final average salary is the employee's average salary over the 35 consecutive or joint months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above 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 per cent of the taxes shown to be withholdable by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the system. As provided by Louisiana Revised Statute 13:182, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

historical trend information showing the system's progress is accumulated sufficient assets to pay benefits when due is presented in the system's December 31, 1995, comprehensive annual financial report. The District Attorney of the North Judicial District does not guarantee the benefits granted by the System.

141 LEASING

The District Attorney's office has no capital or operating leases at December 31, 1995.

142 LITIGATION

The District Attorney was not involved in any litigation at December 31, 1995.

143 FUND BALANCE

Reservations of fund balance of governmental funds are created in either (1) facility legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriate for future expenditures. Specific reservations of the fund balance accounts are summarized below.

Reserve for prepaid insurance - This reserve was created to represent the portion of the fund balance that is not available for expenditures because the District Attorney expects to use these resources within the next budgetary period.



DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 MONROE, LOUISIANA  
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
 YEAR ENDED DECEMBER 31, 1976

EXHIBIT F-3

	GENERAL FIXED ASSETS	ADDITIONS	GENERAL FIXED ASSETS
	DECEMBER 31, 1975		DECEMBER 31, 1976
Automobile	\$ 18,000	\$ 0	\$ 18,000
Computer equipment	8,213	3,380	11,593
TOTALS	\$ 26,213	\$ 3,380	\$ 29,593

The accompanying notes are an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
BECHITCHEAN, LOUISIANA  
MODEL FOR FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1978

(4) SUMMARY OF DISCRETIONARY ACCOUNTING POLICIES (CONTINUED)

Government Accounting Standards Board's Statement No. 14 established criteria for determining which component units should be considered part of the Bechitchean Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The SASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The District Attorney of the Tenth Judicial District is financially dependent on the police jury and has the ability to impose specific financial burdens on the police jury. In addition, the reporting entity financial statements would be misleading if data of the district attorney is not included because of the nature and significance of the relationship. For these reasons, the District Attorney was determined to be a component unit of the Bechitchean Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

Fund Accounting

The accounts of the District Attorney 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 comprise six assets, liabilities, fund equity, revenues, and expenditures. 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. Fund accounting is designed to demonstrate legal compliance and to add financial management by segregating transactions relating to certain government functions or activities.

CASH/ACCURED  
OR DEFERRED  
REVENUE AT  
JANUARY 31, 1996

RECEIPTS OR  
REFUNDS  
ACCOUNTED

DEFERRED-REVENUE/  
EXPENSES

CASH/ACCURED  
OR DEFERRED  
REVENUE AT  
DECEMBER 31, 1995

\$ 41,000

\$ 7,100

\$ (8,240)

\$ 0

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\$ 15,000

\$ 22,000

\$ (20,000)

\$ 100

COMBINING AND  
INDIVIDUAL FUND  
FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 METCALFE, LOUISIANA  
 MONTH-END CHECK COLLECTION FOR SPECIAL REVENUE FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET (PLAN PERIOD) AND ACTUAL  
 YEAR ENDED DECEMBER 31, 1978  
 WITH COMPARATIVE ACTUAL REVENUE FOR YEAR ENDED DECEMBER 31, 1977

	1978		VARIANCE FAVORABLE UNFAVORABLE	1977
	BUDGET	ACTUAL		ACTUAL
<b>Revenues</b>				
Charges for services				
Fees on noncash checks	\$ 48,000	4 40,783	\$ 783	\$ 35,883
Interest income	— 000	— 471	— 471	— 481
Total revenues	48,000	41,312	688	36,402
<b>Expenditures</b>				
None of Revenues Over Expenditures	— 0	— 0	— 0	— 0
Other Financing Sources/ (Uses)				
Transfer to General Fund	(48,000)	(48,377)	377	(48,880)
None of Revenues Over/ (Under) Expenditures and Other Uses	— 0,000	0,177	— 0,177	0,000
Fund Balance, Beginning of Year				
		— 18,377		— 25,818
Fund Balance, End of Year		\$ 41,312		\$ 18,582

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
METCALCHESSE, LOUISIANA  
STATE OF FINANCIAL STATEMENTS  
DECEMBER 31, 1996

The financial statements of the District Attorney of the Tenth Judicial District, Metcalchesse Parish, Metcalchesse, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to government units. The Government Accounting Standards Board is the accepted standard - setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the financial report.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 24 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Tenth Judicial District encompasses the parish of Metcalchesse, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements, is recognized as generally accepted accounting principles for state and local governments.

The accounting and reporting policies of the District Attorney of the Tenth Judicial District of Metcalchesse Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to Louisiana Revised Statutes 44:317, and to the industry audit guide, Manual of State and Local Governmental Audit.

The following is a summary of certain significant accounting policies:

Reporting Entity

For financial reporting purposes, in conformance with GASB codification Section 2100, the District Attorney of the Tenth Judicial District is part of the District court system of the State of Louisiana. However, the state statute that creates 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 operates autonomously from the State of Louisiana and independently from the District court system.

As the governing authority of the parish, for reporting purposes, the Metcalchesse Parish Police Jury is the financial reporting entity for Metcalchesse Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
BATONROUGE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1988**

**121 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

**General Fund**

General Fund (District Attorney's Expense) - the general operating fund of the district attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund was established in compliance with Louisiana Revised Statute 15:531.11 as amended, which provides that twelve per cent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue - used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or other major capital projects) that are legally restricted to expenditures for specific purposes. The special revenue funds of the District Attorney of the Tenth Judicial District consist of the following:

**TITLE IV-D Fund** - consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 137 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 obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Incentive payments are provided to individual citizens as a motivating device to increase both AFDC and non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 460.52 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take due account the efficiency and effectiveness of the activities carried out under the State plan.

Incentive payments are not considered to be Federal financial assistance and may be used for any purpose at the discretion of the District Attorney.

**Worthless Check Collection Fee Fund** - consists of fees collected in accordance with Louisiana Revised Statute 15:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

**Diversion Program** - a pre-trial intervention program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling and referral to other community agencies appropriate to their needs.



DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
BATONROUGE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS CONTINUED  
DECEMBER 31, 1986

11) GENERAL OF GOVERNMENTAL ACCOUNTING POLICIES CONTINUED

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for all general fixed assets acquired by the district attorney.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. None of the district attorney's fixed asset costs have been estimated. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt.

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance less current assets is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group. There are no long-term obligations at December 31, 1986.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

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.

The governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The primary revenue sources which are susceptible to accrual under the modified accrual basis of accounting include fees, charges, and commissions for services, intergovernmental revenue, and interest revenue. Dispositions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the district attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
BAGNOTON, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1986**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of accounting (continued)**

Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

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

Transfers between funds which are not expected to be repaid are accounted for as other financing sources/sources.

**Budget practice**

The district attorney adopts a budget prior to January 1 of each year for the General Fund and the Special Revenue Funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The district attorney is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

**Leave and sick leave**

Full-time employees of the District Attorney's office earn ten days vacation leave and ten days sick leave each year. Leave cannot be accumulated from one calendar year to the next, and there are no vesting privileges. Therefore no liability for accumulated absences has been recorded in the accompanying financial statements.

**Cash and Cash Equivalents**

Consistent with GAOB Statement 5, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the District Attorney defines cash and cash equivalents as follows:

**Cash** - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time with out prior notice or penalty.

**Cash equivalents** - all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
BATELROUSE, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1976**

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reservations**

All reservations are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

**Prepaid items**

Payments made to vendors for services that will benefit periods beyond December 31, 1976, are recorded as prepaid items.

**Fund Equity**

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

**Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and operations. However, comparative U.S., presentation of prior year totals by fund type data have not been prepared in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**Total columns on combined statements - overview**

Total columns on the combined statements are captioned "Memorandum only" to indicate that they are presented only to facilitate financial analysis. None in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**(2) CASH AND CASH EQUIVALENTS**

Louisiana Revised Statutes authorize the District Attorney to invest in United States bonds, treasury notes or certificates, or to deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state funds organized under Louisiana law and national banks having their principal offices in Louisiana. Deposits 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.

As reflected on Exhibit A, the District Attorney had cash and cash equivalents totaling \$213,488 at December 31, 1976, as follows:

	General <u>Fund</u>	Special Revenue <u>Funds</u>	<u>Total</u>
Demand deposits	\$ 0	\$ 2,712	\$ 2,712
Interest-bearing demand deposits	100,499	0	100,499
Money market savings accounts	0	42,284	42,284
Money market investment accounts	<u>112,989</u>	<u>0</u>	<u>112,989</u>
Total:	<u>\$ 213,488</u>	<u>\$ 27,000</u>	<u>\$ 240,488</u>

DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
BENTONVILLE, ARKANSAS  
NOTE TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1995

101 CASH AND CASH EQUIVALENTS (CONTINUED)

Cash and cash equivalents are stated at cost, which approximates market. These cash deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. As December 31, 1995, there were \$211,608 in cash deposits of which \$148,330 were secured by FDIC insurance and \$63,448 were unsecured. See the accompanying Management letter for a description of the finding.

101 RETIREMENT COMMITMENTS

The district attorney participates in two cost-sharing, multiple-employer, statewide retirement systems (PERS) for his employees. The district attorney and the assistant district attorneys are members of the District Attorney's Retirement System. The secretaries and investigator of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple-employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

Each system provides for employer and employee contributions based on a percentage of gross earnings as follows:

	EMPLOYER	EMPLOYEE
Parochial Employees Retirement System	7.50%	6.50%
District Attorneys' Retirement System	3.50%	7.50%

In addition to the contributions shown above, each system receives a share of the aggregate amount of the ad valorem taxes shown to be collected by the tax roll of each respective parish.

DISTRICT ATTORNEY'S RETIREMENT SYSTEM

Generally, all persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by the retirement system or the Louisiana District Attorney's Association, are eligible to participate in this system.

Assistant district attorneys who have, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 45 at the time of original employment and all district attorneys are required to participate in the system. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 35 or more years of service. Any member with at least 18 years of service may retire at age 51 with a 3 percent benefit reduction for each year retiring below the age of 55. The retirement benefit is equal to 3 per cent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
BATONROUGE, LOUISIANA  
OFFICE TO FINANCIAL STATEMENTS MANAGEMENT  
DECEMBER 31, 1995**

(7) RETIREMENT COMMITMENTS (CONTINUED)

**District Attorney's Retirement System (Continued)**

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies. Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 20 years of service credit. The early retirement benefit is equal to the normal retirement benefits reduced 1 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of final compensation.

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. The .2 percent is the statutory set rate that can be adjusted by the Public Retirement System's Actuarial Committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the System.

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, 1994, comprehensive annual financial report. The District Attorney of the Tenth Judicial District does not guarantee the benefits granted by the System.

**Parochial Employees Retirement System**

Substantially all employees of the District Attorney of the Tenth Judicial District are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (ERS), 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 members participate in Plan A.

All employees of the District Attorney of the Tenth Judicial District who participate in the Parochial Employees Retirement System, Plan A, are paid through the Matchitoches Parish Police Jury and are considered employees of the Matchitoches Parish Criminal Court Fund. Therefore, the Tenth Judicial District Attorney does not report salaries retirement contributions, or other employee benefits accruing to these employees.

All permanent employees working at least 20 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 48 with at least 10 years of creditable service, at or after age 55 with at least 15 years of creditable service, or at any age with at least 25 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the

**DISTRICT ATTORNEY OF THE THIRD JUDICIAL DISTRICT  
BASTROP, LOUISIANA  
STATEMENT OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 1984**

FEDERAL GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM AMOUNT AMOUNT
U.S. Department of Health and Human Services			
Passed Through Louisiana Department of Social Services, Office of Family Security, Child Support Enforcement Program (Title IV-D of the Social Security Act)	13.782	00010	\$22,724
	13.782	00010	\$25,718

\*Program amount includes reimbursement for Title IV-D expenditures for enforcement of child support payments. Disbursements/Expenditures represents the reimbursable portion of qualified expenditures. Sixty-six percent (66%) of total expenditures relating to the Title IV-D program are reimbursed by the grant.

The accompanying notes are an integral part of this statement.