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**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**General Purpose Financial Statements**

**and**

**Independent Auditor's Report**

**As of and for the Year Ended  
December 31, 1997**

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

Release Date August 2, 1998

**CECIL M. WILLIS**  
**CERTIFIED PUBLIC ACCOUNTANT**

DISTRICT ATTORNEY OF THE  
THIRTIETH JUDICIAL DISTRICT  
Lafayette, Louisiana

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General Purpose Financial Statements  
As of and for the Year Ended December 31, 1997

CONTENTS

	Statement	Page No.
Independent Auditor's Report		2 - 3
General Purpose Financial Statements:		
Combined Balance Sheet, December 31, 1997 - All Fund Types and Account Groups	A	4
Governmental Funds:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	B	5 - 6
Notes to the Financial Statements		7
Supplemental Information Schedules:	Schedule	Page No.
Special Revenue Funds:		
Combining Balance Sheet, December 31, 1997	1	18
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	19
Schedule of Federal Financial Assistance	3	20
Other Report Required by Government Auditing Standards:	Exhibit	
Report on Compliance and Internal Control Over Financial Reporting	A	

**Cecil M. Willis**  
**CERTIFIED PUBLIC ACCOUNTANT**  
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**MEMBER:**  
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**Independent Auditor's Report**

**HONORABLE WILLIAM E. TELLEY**  
**DISTRICT ATTORNEY OF THE THIRTIETH**  
**JUDICIAL DISTRICT**  
Leesville, Louisiana

I have audited the accompanying general purpose financial statements of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 1997, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the district attorney's office. 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. 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 general purpose 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 the District Attorney of the Thirtieth Judicial District, as of December 31, 1997, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated June 30,

10TH JUDICIAL DISTRICT ATTORNEY  
Independent Auditor's Report  
Page 2

1998, on my consideration of the District Attorney of the Tenth Judicial District's implied control over financial reporting and the tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Tenth Judicial District, taken as a whole. The accompanying supplemental information schedules (combining schedules of Special Revenue Funds) listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Honestly submitted



Cecil M. Willis  
June 30, 1998

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT**  
**Leesville, Louisiana**  
**ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 1997

ASSETS	GOVERNMENTAL FUNDS		ACCOUNT GROUP -	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FIXED ASSETS	
Cash (Note 2)	108,795	188,763		297,558
Receivables (Note 3)	41,004	33,187		74,191
Equipment (Note 4)			118,175	118,175
<b>TOTAL ASSETS</b>	<b>149,799</b>	<b>221,950</b>	<b>118,175</b>	<b>489,924</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	8,807	888		9,695
Payroll deductions payable	2,853	2,883		5,736
Due to others	2,868	38,188		41,056
<b>Total Liabilities</b>	<b>14,528</b>	<b>41,959</b>		<b>56,487</b>
Fund Equity:				
Investment in general fixed assets			118,175	118,175
Fund balances - unreserved - subappropriated	134,824	178,484		313,308
<b>Total Fund Equity</b>	<b>134,824</b>	<b>178,484</b>	<b>118,175</b>	<b>431,483</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>149,799</b>	<b>221,950</b>	<b>118,175</b>	<b>489,924</b>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT  
 Leesville, Louisiana  
**GOVERNMENTAL FUNDS**

Continued Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis and Actual)  
 For the Year Ended December 31, 1997

	----- GENERAL FUNDS -----		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE UNFAVORABLE)
<b>REVENUES:</b>			
Commissions on Fees and Follitures	22,300	197,839	20,039
Court costs	118,000	81,180	(34,812)
Collection fees	3,290	3,290	
Louisiana Department of Social Services: Title IV-D INCOME payments			
Louisiana Commission on Law Enforcement	48,000	40,001	1
Louisiana Victim Assistance Grant	11,887	11,887	
Commissions per Act 1100	12,000	12,098	98
LACE Program	54,000	55,690	2,690
Interest earnings	8,100	8,367	267
Other revenues	7,047	6,821	(216)
<b>Total revenues</b>	<u>314,824</u>	<u>391,821</u>	<u>17,247</u>
<b>EXPENDITURES:</b>			
General Government - Judicial:			
Salaries and related benefits	164,000	180,491	(6,491)
Operating services	127,770	138,898	(7,128)
Professional services	8,000		8,000
Materials and supplies	7,600	7,887	(87)
Travel and seminars	28,000	31,304	(6,304)
Capital outlay	18,480	10,837	(3,337)
Other	7,700		7,700
<b>Total expenditures</b>	<u>355,470</u>	<u>369,374</u>	<u>(13,904)</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(41,646)	(20,553)	14,843
<b>Other Financing Sources (Uses)</b>			
Operating transfer in			
Operating transfer (out)	(41,000)	(41,000)	
<b>Total Other Financing Sources (Uses)</b>	<u>(41,000)</u>	<u>(41,000)</u>	
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(83,486)	(89,602)	14,843
<b>Fund Balance at Beginning of Year</b>	<u>233,380</u>	<u>233,380</u>	<u>NONE</u>
<b>Fund Balance at End of Year</b>	<u>149,894</u>	<u>144,824</u>	<u>14,843</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
80,000	80,000	0,000
120,000	120,047	1,047
21,000	20,000	1,000
4,100	4,200	101
<u>200,100</u>	<u>212,111</u>	<u>0,000</u>
210,000	220,000	(10,000)
0,000	0,000	(0,000)
0,000	0,000	
0,000	0,000	0
0,000	0,000	(0,000)
1,000	1,000	12
<u>210,000</u>	<u>220,000</u>	<u>(10,000)</u>
(0,000)	(0,000)	(0,000)
41,000	41,000	
<u>41,000</u>	<u>41,000</u>	
10,000	11,000	(0,000)
<u>100,100</u>	<u>100,000</u>	<u>100,000</u>
<u>100,000</u>	<u>100,000</u>	<u>(0,000)</u>

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lecelle, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 1997

**INTRODUCTION**

As provided by Article V, Section 28 of the Louisiana Constitution of 1874, 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 Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the District Attorney of the Thirtieth 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 and financial reporting principles.

**B. REPORTING ENTITY**

As the governing authority of the parish for reporting purposes, the Vernon Parish Police Jury is the financial reporting entity for Vernon Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and 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.

Governmental Accounting Standards board Statement No. 34 established criteria for determining which component units should be considered part of the Vernon Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB 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



**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

1. The potential for the organization to provide specific financial benefits to or impose 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.

Because the District Attorney of the Thirtieth Judicial District is fiscally dependent on the Vernon Parish Police Jury, the district attorney was determined to be a component unit of the Vernon Parish Police Jury, the financial reporting entity. The accompanying general purpose 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.

**C. FUND ACCOUNTING**

The district attorney uses funds and an account group to report on its financial position and results of 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 include the following:

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 10 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (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 107 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 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.

**Worthless Check Collection Fee Special Revenue Fund**

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 18:13, which provides for a 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**

Commissions on fines and bond forfeitures and court costs are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. 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 THIRTIETH  
JUDICIAL DISTRICT**  
Louisville, Louisiana  
Notes to the Financial Statements (Continued)

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the district attorney. These other financing sources (uses) are recognized at the time the underlying event occurs.

**E. BUDGETS**

The district attorney prepares annual budgets for the General Fund and the special revenue funds on a modified accrual basis of accounting. The proposed budgets are made available for public inspection no later than 15 days prior to the beginning of each fiscal year. Budgets are formally adopted by the district attorney who has sole authority to amend them. Formal budget integration (within the accounting records) is not employed as a management control device. Encumbrances are not recognized; therefore, encumbrances are not reflected for either budgeting or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amounts included in the accompanying financial statements include the original adopted budgets after the addition of any amendments made during the year.

**F. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the auditor's accounting system.

**G. CASH**

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

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. The district attorney has no public domain or infrastructures that would require capitalization. No depreciation has been provided on general fixed assets. All fixed assets owned by the district attorney's office are valued at historical cost. All other fixed assets used in the district attorney's office are provided by the Vernon Parish Police Jury and are accounted for in the general fixed assets account group of the police jury.

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**  
Bossierite, Louisiana  
Notes to the Financial Statements (Continued)

**1. COMPENSATED ABSENCES**

All full-time employees earn two weeks of vacation leave each year. Vacation leave must be taken in the year earned, and the district attorney does not allow payment for unused vacation leave. Employees are allowed reasonable periods of absence due to illness.

The cost of current leave privileges, computed in accordance with GASB Codification Section 606 and reported in accordance with GASB Statement No. 36, is recognized as a General Fund current-year expenditure when leave is actually taken.

**2. TOTAL COLUMN ON BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**3. CASH**

At December 31, 1997, the district attorney has interest bearing demand deposit balances (book balances) totaling \$238,810. Under state law, these deposits (or the resulting bank balances) are required to 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. Following is a schedule which depicts the secured deposits at December 31, 1997:

	<u>State Fund</u>	<u>Merchants and Farmers Bank</u>
Collateral bank balance	\$238,164	\$65,906
Less:		
Federal deposit insurance	100,000	65,906
Collateral pledged to guarantee deposits	138,513	<u>73,121</u>
Excess security pledged at December 31, 1997	<u>\$ 44,383</u>	<u>\$73,121</u>

**DISTRICT ATTORNEY OF THE THIRTEENTH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

**3. RECEIVABLES**

The following is a summary of receivables at December 31, 1997:

	General	Special	
	Fund	Fund	Total
Commissions on files .....	\$5,352		\$5,352
Court costs .....	8,149		8,149
Grants from LA Department of Social Services:			
Title IV-B .....		\$19,888	19,888
Incentive payments .....		2,301	2,301
Grants .....	22,636		22,636
Other .....	4,887		4,887
<b>Total .....</b>	<b>\$41,034</b>	<b>\$22,189</b>	<b>\$63,223</b>

**4. CHANGES IN GENERAL, FIXED ASSETS**

A summary of changes in general fixed assets follows:

Balance January 1, 1997 .....	\$194,470
Additions .....	62,305
Deletions .....	(6400)
Balance December 31, 1997 .....	<u>\$252,175</u>

**5. DEFINED BENEFIT PENSION PLANS**

**A. District Attorney's Retirement System**

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

Assistant district attorneys who serve, 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 and all district attorneys are required to participate in the System. For members who joined the system before July 1, 1993, 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

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

If the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's final average compensation, defined by L.R.S. 11:1581(3), multiplied by the number of years of his membership service, not to exceed 100 per cent of average final compensation.

For members who joined the System after July 1, 1990, or who desired 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 30 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 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70016-2002, or by calling (504) 943-5351.

**Funding Policy.** Plan members are required by state statute to contribute 7 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 9.25 percent of annual covered payroll. Contributions to the System also include 0.2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:303, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The 30th Judicial District Attorney's contributions to the District Attorney's Retirement System for the years ending December 31, 1997, 1998, and 1999 were \$8,120, \$5,628, and \$3,533, respectively, equal to the required contributions for each year.

**B. Parochial Employee's Retirement System:**

**Plan Description.** The district attorney's administrative and secretarial are members of the

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana  
Notes to the Financial Statements (Continued)**

*Parochial Employee's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct Plans, Plan A and Plan B, with separate assets and benefits provisions. The employees are members of Plan A administered by the System.*

*All permanent working at least twenty-eight hours per week who are paid wholly or in part from district attorney funds and all elected parish officials are eligible to participate in the System. Members covered under Plan A who retire at or after age 60 with at least 10 years of creditable service, or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.*

*The Parochial Employee's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Parochial Employee's Retirement System of Louisiana, PO Box 14419, Baton Rouge, Louisiana 70898-0419, or by calling (904) 928-1351*

*Funding Policy. Plan members are required by state statute to contribute 0.5 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include 0.25 per cent (except Orleans and East Baton Rouge Parishes) of the ad valorem taxes collected throughout the state. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The 30th Judicial District Attorney's contributions to the system under Plan A for the year ending December 31, 1997 were \$4,736, equal to the required contributions for the year.*

**6. LITIGATION AND CLAIMS**

*At December 31, 1997, there is no litigation pending against the district attorney.*

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

**7. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE  
ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid by the Vernon Parish Police Jury or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Vernon Parish Criminal Court Fund pays certain salaries and employer contributions of secretarial personnel. In addition, the police jury provides certain fixed assets for the district attorney's office.

**8. FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

The district attorney participates in the United States Department of Health and Human Services Child Support Enforcement Title IV-D Program, Catalog of Federal Domestic Assistance No. 15.763. 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 the Louisiana Department of Social Services and include a budget of reported expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Louisiana 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 a review or audit.

The district attorney also participates in the United States Department of Justice Drug Control and Systems Improvement, CPDA No. 16.579. The objective of this program is to provide financial assistance to units of local government for the purpose of increasing the apprehension, prosecution, adjudication, detention, rehabilitation, education, and treatment of persons who violate state and local laws relating to production, possession, and transfer of controlled substances.

**9. LOCAL AGENCY COMPENSATED  
ENFORCEMENT (LACE) PROGRAM**

The Local Agency Compensated Enforcement (LACE) Program is an intergovernmental agreement between the Louisiana Department of Public Safety and Corrections, Office of State Police; the Sheriff and Clerk of Court of Vernon Parish; and the District Attorney of the Thirtieth Judicial District. Because of a poor economy forcing cutbacks in manpower of the Office of State Police



**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT**

**Louisville, Louisiana**

**Notes to the Financial Statements (Continued)**

and in order to adequately police the highways of the judicial district, State Police Troop II will provide off-duty police officers to work the LACH detail. The detail performs normal traffic duties by patrolling high-accident and high-noncompliance areas. The district attorney provides funding to pay salaries directly to the participating officers on a contract-and-services basis and furnishes some radar equipment. The Office of State Police furnishes all automobiles and other equipment.

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lumberville, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 1997

**SPECIAL REVENUE FUNDS**

**Title IV-D Fund**

The Title IV-D Fund was authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. Use of the funds is for ordinary and necessary expenditures to enforce 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.

**WORTHLESS CHECKS COLLECTION FEE FUND**

The Worthless Checks Collection Fee Fund was authorized by Louisiana Revised Statutes 16:15. The fund accounts for a specific fee charged by the district attorney for collecting and processing worthless checks. Expenditures from this fund are at the sole discretion of the district attorney, except that funds may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Lafayette, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1997

	TITLE PAID	WORTHLESS CHECKS COLLECTION FEE	TOTAL
<b>ASSETS:</b>			
Cash	18,911	124,369	143,280
Grants receivable	32,187		32,187
<b>TOTAL ASSETS</b>	<u>51,098</u>	<u>124,369</u>	<u>175,467</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities:</b>			
Accounts payable	680	160	840
Payroll deductions payable	2,585	280	2,865
Due to others	16,758	18,470	35,228
<b>Total Liabilities</b>	<u>19,923</u>	<u>18,910</u>	<u>38,833</u>
Fund Equity - Fund Balances - unreserved - undesignated	31,094	117,520	148,614
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>51,098</u>	<u>143,369</u>	<u>194,467</u>

**DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures  
and Changes in Fund Balances  
For the Year Ended December 31, 1997

REVENUES	WORTHLESS CHECKS COLLECTION		TOTAL
	TITLE FUND	FEE	
Collection fees		80,808	80,808
Louisiana Department of Social Services:			
Title Fund	124,547		124,547
Incentive payments	22,880		22,880
Interest earnings	520	2,889	4,209
<b>Total revenues</b>	<b>147,947</b>	<b>84,697</b>	<b>232,644</b>
<b>EXPENDITURES:</b>			
General Government - judicial:			
Salaries and related benefits	187,647	24,963	212,610
Operating services	4,750	1,500	6,250
Professional services	6,000		6,000
Materials and supplies	20	480	528
Travel and seminars	5,000		5,000
Capital Outlay	1,380		1,380
<b>Total expenditures</b>	<b>214,807</b>	<b>26,943</b>	<b>241,750</b>
Excess (Deficiency) of Revenues over Expenditures	(67,860)	57,754	(10,106)
<b>OTHER FINANCED SOURCES (USES)</b>			
Depositing transfers in	41,899		41,899
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	(25,961)	57,754	31,793
Fund Balance at Beginning of Year	26,181	83,016	109,197
Fund Balance at End of Year	10,220	140,770	150,990

FEDERALLY ASSISTED PROGRAMS

A schedule of federal financial assistance is presented in Schedule 3.

Schedule 3

Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1997

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES
United States Department of Health and Human Services - Through Louisiana Department of Social Services	15.1760	147,097
United States Department of Justice - Through Louisiana Commission on Law Enforcement	16.579	40,001

**OTHER REPORT REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain the report on internal control and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

CECIL M. WILLIS  
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Louisiana Society of  
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**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 WILLIAM E. TELLEY  
DISTRICT ATTORNEY OF THE THIRTIETH  
JUDICIAL DISTRICT  
Leesville, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1997, and have issued my report thereon dated June 30, 1998. 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.

**Compliance**

As part of obtaining reasonable assurance about whether the District Attorney of the Thirtieth Judicial District's general purpose financial statements are free of material misstatements, 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 objective 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 Financial Reporting**

In planning and performing my audit, I considered the District Attorney of the Thirtieth Judicial District's internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the general purpose 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 found no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditors. This restriction is not intended to limit distribution of this report, which upon acceptance by the District Attorney of the Thirtieth Judicial District is a matter of public record and its distribution is not limited.

Respectfully submitted,



Cecil M. Willis  
June 30, 1998