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**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

**Parishes of Assumption, Ascension, and
St. James, Louisiana**

FINANCIAL STATEMENTS AND AUDITOR'S REPORT
(with Supplemental Information)

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 JUL 01 1998

Received and filed
Legislative Auditor

David Robinson

David Robinson

STAN E. MADENSPACK
Certified Public Accountant
A Professional Corporation
Baton Rouge, Louisiana

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Assumption, Assumption, and
St. James, Louisiana

FINANCIAL STATEMENTS AND AUDITOR'S REPORT
(with Supplemental Information)

December 31, 1997

SEAN J. MAGUIRSPACK
Certified Public Accountant
A Professional Corporation
Baton Rouge, Louisiana

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STAN J. WAGERSPACE

*Certified Public Accountant
A Professional Corporation*

**INDEPENDENT AUDITOR'S REPORT ON THE
GENERAL-PURPOSE FINANCIAL STATEMENTS**

Honorable Anthony G. Fillerman
District Attorney of the Twenty-Third
Judicial District
Parishes of Assumption, Assumption, and
St. James, Louisiana

I have audited the accompanying general-purpose financial statements of the District Attorney of the Twenty-Third Judicial District, (component unit of Assumption Parish Council), as of and for the year ended December 31, 1995, as listed in the table of contents. These general-purpose financial statements are the responsibility of District Attorney of the Twenty-Third Judicial District, management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of District Attorney of the Twenty-Third Judicial District, as of December 31, 1995, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 19, 1996 on my consideration of the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting and my 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 Twenty-Third Judicial District, taken as a whole. The accompanying schedule of expenditures 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. Each information has been subjected to the auditing 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.

Stan J. Wagerspace
Eaton Rouge, Louisiana
June 19, 1996

**OBJECT ATTORNEYS OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Assumption, Acadiana,
and St. James, Louisiana**

ALL FUNDS TYPES AND ACCOUNT GROUPS

Sheet 4

BALANCE SHEETS

December 31, 1987

 GOVERNMENTAL FUNDS						
	Funds			Fiduciaries			
	General Fund	Title IV-D Special Revenue Fund	Client Collection For Special Revenue Fund	Machinery Agency Fund	Account Group - General Fund Asset	Total Fiduciaries Debit	
ASSETS							
Cash and cash equivalents	\$ 116,173	\$ 29,018	\$ 87,018	\$ -	\$ -	\$ 210,809	
Receivables	40,048	28,179	-	-	-	77,817	
Office furnishings, equipment and other	-	-	-	-	-	-	
Due from General Fund	-	-	-	1,148	20,129	21,277	
Property and other held under deferred compensation plan	-	-	-	258,125	-	258,125	
TOTAL ASSETS	\$ 166,221	\$ 57,197	\$ 87,018	\$ 259,273	\$ 20,129	\$ 653,838	
LIABILITIES, EQUITY, AND OTHER CREDITS							
Liabilities							
Accounts payable	\$ 1,044	\$ -	\$ 89	\$ -	\$ -	\$ 1,133	
Due to JFV Fund	1,000	-	-	-	-	1,000	
Due to others	-	-	-	3,468	-	3,468	
Compensated absences payable	1,071	-	-	-	-	1,071	
Obligations to employees under deferred compensation plan	-	-	-	258,125	-	258,125	
Total Liabilities	\$ 3,115	\$ -	\$ 89	\$ 3,468	\$ -	\$ 7,072	

(Continued)

The accompanying notes are an integral part of this statement.

**BERNICE ATTORNEY OF THE TRUSTEES-EMERITUS
JEREBAL DISTRICT**
Parishes of Iberville, Assumption,
and St. James, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

BALANCE SHEETS - CONTINUED

December 31, 1997

..... CONFIDENTIAL PRICES

	General Fund	Tire (V.O. Special Revenue Fund)	Wastebins Client Call/Action Fee Special Revenue Fund	Facility Funds Agency Fund	Account Group - General Fund	Total (Administrative Debt)
Equity and other Credits:						
Investment in general fund assets	\$ -	\$ -	\$ -	\$ -	\$20,197	\$20,199
Fund balances - unassigned - undesignated	176,079	46,767	85,119	-	-	307,965
Total Fund Equity and other credits	176,079	46,767	85,119	-	20,197	307,965
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	184,121	46,767	85,119	1,154	20,197	330,652

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Assumption, Assumption,
and St. James, Louisiana
GOVERNMENTAL FUNDS

Statement B

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

	General Fund	Title IV-D Special Revenue Fund	Writless Check Collection For Special Revenue Fund	Total (Balance/Deficit) Gross
REVENUES				
Commissions on fines and forfeitures	\$ 126,368	\$ -	\$ -	\$ 126,368
Fees for collection of overdue checks	-	-	91,372	91,372
Pre-Trial intervention fees	161,815	-	-	161,815
Intergovernmental revenues - grants:				
Louisiana Department of Social Services:				
Title IV-D	-	61,214	-	61,214
Incentive	-	99,027	-	99,027
Parish:				
Police jury and parish councils	230,800	-	-	230,800
School boards	45,000	-	-	45,000
Special clerks	21,000	-	-	21,000
State salary supplement	440,000	-	-	440,000
Police jury and parish councils salary supplement	181,646	-	-	181,646
Other revenues	11,276	1,428	1,680	14,384
Total revenues	<u>1,118,712</u>	<u>161,642</u>	<u>93,052</u>	<u>1,373,406</u>
EXPENDITURES				
General government - judicial:				
Salaries and related benefits	1,895,711	78,824	29,816	1,994,351
Accounting and consulting	11,968	2,008	-	13,976
Travel and conventions	8,487	379	-	8,866
Training and seminars	6,171	450	-	6,621
Telephone and utilities	96,514	1,288	-	97,802
Materials and supplies	107,568	2,160	1,960	111,688
Capital stock	24,025	-	-	24,025
Debt	10,982	79	-	11,061
Office rent	8,624	4,000	-	12,624
Insurance	24,781	-	-	24,781
Total expenditures	<u>2,308,026</u>	<u>88,740</u>	<u>31,776</u>	<u>2,428,542</u>

(Continued)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Assumption, Rapides,
and St. James, Louisiana
GOVERNMENTAL FUNDS**

Statement B

**Statements of Revenues, Expenditures,
and Changes in Fund Balances - Continued
For the Year Ended December 31, 1997**

	General Fund	Title Fund Special Revenue Fund	Worship Check Collection For Special Revenue Fund	Total (Intermonetary Only)
EXCESS (DEFICIENCY) OF REVENUES (WITH EXPENDITURES)	<u>\$ (3,385)</u>	<u>\$ 71,781</u>	<u>\$ 71,806</u>	<u>\$ 139,202</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	60,795	-	-	60,795
Operating transfers out	<u> </u>	<u>168,802</u>	<u>168,800</u>	<u>337,602</u>
Total other financing sources (uses)	<u>60,795</u>	<u>168,802</u>	<u>168,800</u>	<u>338,397</u>
EXCESS (DEFICIENCY) OF REVENUES (WITH EXPENDITURES AND OTHER SOURCES (USES))	97,490	11,979	30,306	139,775
FUND BALANCES AT BEGINNING OF YEAR	<u>80,343</u>	<u>46,913</u>	<u>27,242</u>	<u>154,500</u>
FUND BALANCES AT END OF YEAR	<u>\$ 177,833</u>	<u>\$ 58,892</u>	<u>\$ 57,548</u>	<u>\$ 394,273</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
**Parties of Attorneys, Accountants,
and St. James, Louisiana**
GOVERNMENTAL FUNDS

Balance C

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

	GENERAL FUND			SPECIAL REVENUE FUND		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Commitment fees and Archdiocese	\$ 290,000	\$ 336,360	\$ 46,360	\$ -	\$ -	\$ -
Pro-Vital intervention fees	118,000	361,800	243,800	-	-	-
Intergovernmental revenues	-	-	-	10,000	41,284	31,284
Levitation (Department of Social Services)	-	-	-	200,000	90,327	(109,673)
Title 14-B	-	-	-	-	-	-
Revenue	-	-	-	-	-	-
Parish:	-	-	-	-	-	-
Police jury and parish council	214,500	220,500	6,000	-	-	-
School boards	40,000	41,000	1,000	-	-	-
Special districts	18,000	21,000	3,000	-	-	-
State relations commissions	442,270	640,078	197,808	-	-	-
Police jury and parish councils	96,666	192,168	95,502	-	-	-
Other revenues	38,820	11,526	(27,294)	-	-	-
Total revenues	1,155,116	1,328,152	173,036	10,000	141,611	131,611

(Continued)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

Parishes of Ascension, Assumption,
and St. James, Louisiana
GOVERNMENTAL FUNDS

Statements of Revenues, Expenditures, and Changes
in Fund Balances - Budget (GAAP Basis) and Actual - Continued
For the Year Ended December 31, 2007

Statement C

	GENERAL FUND		Variance Favorable (Unfavorable)	TITLE IV-B SOCIAL REVENUE FUND		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
EXPENDITURES						
General personnel - judicial	\$ 1,080,720	\$ 1,081,720	\$ 991	\$ 81,528	\$ 78,814	\$ 4,075
Business and related benefits	5,000	11,768	(6,768)	3,000	2,800	(1,000)
Accounting and accounting	7,300	8,487	(1,187)	500	315	185
Travel and communications	8,000	6,371	1,629	200	445	(245)
Training and seminars	40,000	38,414	1,586	3,000	1,248	(1,752)
Telephone and utilities	81,200	107,583	(26,383)	4,500	4,200	(300)
Materials and supplies	15,570	24,023	(8,453)	2,500	-	2,500
Capital outlay	10,000	11,982	(1,982)	-	15	(15)
Debt	14,800	8,624	6,176	4,000	4,800	-
Office rent	15,200	21,732	(6,532)	-	-	-
Insurance	1,215,110	1,178,025	(37,085)	37,000	39,240	(2,240)

(Continued)

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Acadia, Assumption,
and St. James, Louisiana
GOVERNMENTAL FUNDS

Statement C

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

	GENERAL FUND		TITLE IV SPECIAL REVENUE FUND	
	Budget	Actual	Budget	Actual
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 101,000	\$ 10,200	\$ 81,000	\$ 2,200
OTHER FINANCING SOURCES (USES)				
Operating transfers in	0	101,799	0	0
Operating transfers out	0	0	0	0
Total other financing sources (uses)	0	101,799	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 101,000	\$ 10,200	\$ 81,000	\$ 2,200
FUND BALANCES AT BEGINNING OF YEAR	0	0	0	0
FUND BALANCES AT END OF YEAR	\$ 101,000	\$ 10,200	\$ 81,000	\$ 2,200

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Assumption, Assumption,
and St. James, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1997

INTRODUCTION

As provided by Article V, Section 26 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 Twenty-Third Judicial District encompasses the parishes of Assumption, Assumption, and St. James, Louisiana. The district attorney had 75 employees as of December 31, 1997.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASE OF PRESENTATION

The accompanying financial statements of the District Attorney of the Twenty-Third 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.

REPORTING ENTITY

This report includes all funds and account groups which are controlled by the District Attorney of the Twenty-Third Judicial District which was determined on the basis of criteria as set forth under Governmental Accounting Standards Board (GASB) statement number 14. 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 to deficits, and the receipt and disbursement of funds.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is financially dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a metropolitan district attorney, the district attorney should be reported as a component unit of only one police jury/parish council. Because the Assumption Parish Council is the largest of the parish council/police jury, the district attorney is considered to be a component unit for financial reporting of Assumption Parish Council.

FUND ACCOUNTING

The district attorney uses funds and account groups to report on its financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by aggregating 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.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

**Parishes of Assumption, Ascension,
and St. James, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

December 31, 1997

FUND ACCOUNTING - Continued

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general services, 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 (L.S.A.-R.S.) 15:271.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office. Also, L.S.A.-R.S. 16:4 provides for additional revenues to be collected (through cover) cost in connection with convictions and under authority of L.S.A.-R.S. 16:6 revenues were collected as grants from one police jury and two parish councils within the district. Additional revenues include unrestricted grants from school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.

Title IV-D Special Revenue Fund

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

Warrantless Check Collection For Special Revenue Fund

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

Agency Agency Fund

The Agency Fund accounts for needs that the district attorney holds on behalf of others as their agent. Agency funds are intended to assure (gross-equal) liabilities and do not involve measurement of results of operations.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Acadia, Assumption,
and St. James, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
December 31, 1997

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 are recorded in the year they are earned. Salaries supplement paid directly to the district attorney and assistant district attorneys by the State, police jury and parish councils within the district are recorded as revenues and expenses when earned under GSARS. Grants are recorded when the district attorney is notified of the funds. Substantially, all other revenues are recorded when received.

Expenditures

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

Other Financial Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recorded in the year the transfers are authorized.

BUDGETS

The District Attorney of the Twenty-Third Judicial District adopts an annual budget for the General Fund and the Title IV-D Special Revenue Fund on a modified accrual basis of accounting for both revenues and expenditures. The original proposed budget for 1997 was made available for public inspection at the district attorney's office on December 9, 1996 and adopted on December 23, 1996. The district attorney reserves all authority to make changes to the budget. When actual revenues failed to meet budgeted revenues by five per cent or more and/or actual expenditures exceed budgeted expenditures by five per cent or more, a budget amendment to reflect such change is adopted as adopted by the district attorney. The original budget was not amended. The District Attorney of the Twenty-Third Judicial District did not prepare or adopt a budget for the Workless Check Collection Fee Special Revenue Fund for the year ended December 31, 1997, because a budget was not required to be prepared or adopted. The district attorney does not use encumbrance accounting, and all appropriations lapse at the end of the fiscal year.

CASH AND CASH EQUIVALENTS

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

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Assumption, Assumption,
and St. James, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1997

PREPAID ITEMS:

Prepaid items such as insurance premiums are recorded as assets and expensed over the term of the policy.

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. No depreciation has been provided on general fixed assets. Substantially all fixed assets are valued at historical cost. Certain fixed assets used in the district attorney's office are provided by the police juries or parish council within the district and are accounted for in the general fixed assets account group of those police juries or parish council.

COMPENSATED ABSENCE:

Employees of the district attorney earn 10 days vacation leave per year and 18 days sick leave per year. An employee is entitled to take one week of vacation leave after six months of employment. After 3 years of employment, an employee is entitled to take 3 weeks of vacation leave. Two personal days are granted to employees yearly, which cannot be accrued.

Employees who resign or retire, are entitled to receive pay for all unused vacation leave that has been accumulated. Employees are not paid for sick leave upon leaving the service of the district attorney's office, and sick leave is limited to twenty-five days.

As December 31, 1997, employees of the district attorney have accumulated \$1,073 of vacation leave benefits which was computed in accordance with GASB Codification Section 600. This amount is recorded as a payable of the General Fund as the entire amount is expected to be paid out during 1998.

TOTAL COLUMNS ON STATEMENTS:

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B - CASH AND CASH EQUIVALENTS

As December 31, 1997, the district attorney had cash and cash equivalents (book balances) totaling \$251,899, and bank balances totaling \$286,313. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. As December 31, 1997, the district attorney has \$286,313 of federal deposit insurance and pledged securities owned by the fiscal agent banks (CLASS Risk Category 1).

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

Parishes of Assumption, Assumption,
and St. James, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1997

NOTE C - RECEIVABLES

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

Class of Receivable	General Fund	Title IV-D Special Revenue Fund	Total (Monetary Only)
Commissions on fines and forfeitures	\$11,985	-	\$11,985
Intergovernmental revenues:			
Louisiana Department of Social Services:			
Incentive payments	-	29,779	29,779
Parish council	12,000	-	12,000
Special district	3,000	-	3,000
Other	667	-	667
Total	<u>\$28,652</u>	<u>29,779</u>	<u>\$58,431</u>

NOTE D - DUE FROM/TO OTHERS

The following is a summary of amounts due from/to others at December 31, 1997:

Pre-Trial Intervention and Restitution Fund:	Due From	Due To
Crime Victims	-	1,165
General Fund	1,165	-
Total	<u>\$ 1,165</u>	<u>\$ 1,165</u>

NOTE E - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets (police facilities, equipment and misc) follows:

Balance, January 1, 1997	\$470,174
Additions	26,612
Deductions	<u>(28,589)</u>
Balance, December 31, 1997	<u>\$468,197</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

Parishes of Assumption, Assumption,
and St. James, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1997

NOTE F - PENSION PLAN

Plan Description The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a contributing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who start, 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, 1990, and who elected not to be covered by the new provisions, the following apply: Any member with 15 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 28 or more years of service. Any member with at least 28 years of service may retire at age 50 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 30 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following apply: 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 28 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent 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 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1109 Decatur Street, New Orleans, Louisiana 70116-3091, or by calling (504) 941-0151.

Funding/Valuation Plan members are required by state statute to contribute 7.8 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include .1 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the 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 11:801, the employee 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. The district attorney's contributions to the System for the years ending December 31, 1997, 1996, and 1995, were \$1,438, \$1,558, and \$1,835, respectively, equal to the required contribution for each year.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**

**Parishes of Assumption, Acadiana,
and St. James, Louisiana**

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

December 31, 1997

NOTE G - DEFERRED COMPENSATION PLAN

Employees of the District Attorney of the Twenty-Third Judicial District may participate in the deferred compensation plan adopted under the provisions of Internal Revenue Code Section 457 (Deferred Compensation Plans With Respect to Service For State and Local Governments).

The deferred compensation plan is available to all employees of the police jury. Under the plan, employees may elect to defer a portion of their salaries and avoid paying taxes on the deferred portion until the withdrawal date. The deferred compensation amount is not available for withdrawal by employees until termination, retirement, death, or unforeseeable emergency.

The deferred compensation plan is administered by Great-West Life & Annuity Insurance Company, an independent entity. Under the terms of an IRC Section 457 deferred compensation plan, all amounts of compensation deferred under the plan, all property and rights purchased with these amounts, and all income attributable to these amounts, property, or rights are justly paid or made available to the employee or other beneficiary(s) solely the property and rights of the district attorney (without being restricted to the provisions of benefits under the plan), subject only to the claims of the district attorney's general creditors. Participants' rights under the plan are equal to those of general creditors of the district attorney in the amount equal to the fair market value of the deferred account for each participant. The district attorney believes that it is unlikely that plan assets will be needed to satisfy claims of general creditors that might arise. All assets of the plan are reported at fair market value and are administered by Great-West Life & Annuity Insurance Company. As part of its fiduciary role, the district attorney has an obligation of due care in selecting the third party administrator. As of December 31, 1997, the aggregate account balance of all participants was \$216,375.

NOTE H - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The district attorney does not provide any postretirement health care or life insurance benefits.

NOTE I - LEASES

There are no material capital or operating leases as of December 31, 1997.

NOTE J - LITIGATION AND CLAIMS

As December 31, 1997, there is no litigation pending against the district attorney nor is the District Attorney aware of any unasserted claims.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Assumption, Assumption,
and St. James, Louisiana

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
December 31, 1997

**NOTE K - 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 one police jury and two parish councils within the district for office space in the court houses. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state, by one police jury and two parish councils within the district.

NOTE L - FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 11.783. 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 district attorney received Title IV-D and incentive payments of \$360,541 applicable to the year ended December 31, 1997.

The reimbursement payments are restricted by a formal agreement between the district attorney and Department of Social Services and include 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 a review or audit.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Assumption, Assumption,
and St. James, Louisiana**

SUPPLEMENTAL INFORMATION SCHEDULE

December 31, 1997

FIDUCIARY FUND - AGENCY FUND

PRE-TRIAL INTERVENTION FUND

The Pre-Trial Intervention Fund accounts for funds held for victims of crimes as the result of certain non-violent first time offenders who have agreed to participate in the Pre-Trial Intervention Program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.

DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Assumption, Assumption,
and St. James, Louisiana
FIDUCIARY FUND - AGENCY FUND

Schedule I

Schedule of Changes in Balance Due to Others
December 31, 1997

	<u>Pre-Trial Intervention Restitution</u>
BALANCE AT BEGINNING OF YEAR - DUE TO OTHERS	\$ 1,000
Additions:	
Collection of restitution payments from offenders	1,280
Subtractions:	
Distribution of restitution payments to crime victims	<u>(4,272)</u>
BALANCE AT END OF YEAR - DUE TO OTHERS	\$ (1,992)

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

STAN J. WAGUESPAK

Certified Public Accountant
A Professional Corporation

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF THE GENERAL-PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Anthony G. Falcetta
District Attorney of the Twenty-Third
Judicial District
Parishes of Assumption, Assumption,
and St. James, Louisiana

I have audited the general-purpose financial statements of District Attorney of the Twenty-Third Judicial District, component unit of Assumption Parish Council, as of and for the year ended December 31, 1997, and have issued my report thereon dated June 19, 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 District Attorney of the Twenty-Third Judicial District's 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 Twenty-Third Judicial District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and so to provide assistance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information and use of management, of the District Attorney of the Twenty-Third Judicial District, and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Stan J. Waguespak
June 19, 1998

DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Ascension, Assumption,
and St. James, Louisiana

Schedule 2

SCHEDULE OF FEDERAL AWARDS
For the Year Ended December 31, 2007

<u>Flow-Through Grants Program Name</u>	<u>Federal CFDA Number</u>	<u>Fiscal Year Received</u>	<u>Expenditures</u>
State of Louisiana Department of Social Services Office of Family Support			
Title IV-D Program	10.782	\$488,541	\$ 458,540