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**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
 NATCHITOCHEES, LOUISIANA
 ANNUAL FINANCIAL REPORT
 DECEMBER 31, 1997**

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

Please Date MAY 27 1998

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
NATCHITOCHES, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 2020**

TABLE OF CONTENTS

	EXHIBIT	SCHEDULE	PAGE
General Purpose Financial Statements	-	-	1
Independent Auditor's Report	-	-	2
Combined Statements - Overview	-	-	3
Combined Balance Sheet - All Fund Types and Account Groups	A	-	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	B	-	5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types - General and Special Revenue Fund Types	C	-	6
Notes to the Financial Statements	-	-	8
Supplemental Information Schedules	-	-	17
Special Revenue Funds	-	-	18
Combining Balance Sheet	-	1	19
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	-	2	20
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Division Program	-	3	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Title IV-D	-	4	22
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Workless-Checks Collection Fee	-	5	23
Schedule of Expenditures - Governmental Fund Types - General Fund	-	6	34
Report on Compliance and on Internal Control Over Financial Reporting, Based on an Audit of Financial Statements Performed in Accordance With the current Auditing Standards	-	-	35
Summary Schedule of Prior Audit Findings	-	7	36
Corrective Action Plan for Current Year Audit Findings	-	8	37

GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable Van Kyran, District Attorney
of the Tenth Judicial District
P. O. Box 838
Natchitoches, LA 71468

We have audited the accompanying general purpose financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, Natchitoches, Louisiana, as of and for the year ended December 31, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Tenth Judicial District 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 the standards applicable to financial audits contained in *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. 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose 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, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 28, 1998, on our consideration of the District Attorney of the Tenth Judicial District's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the year ended December 31, 1996, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, dated March 3, 1997.

HINES, JACKSON & HINES
Natchitoches, Louisiana
April 30, 1998

COMBINED STATEMENTS - OVERVIEW

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
 MALDEN, MASSACHUSETTS
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 2002**

	Governmental Fund Types		Account	Totals	
	General	Special Revenue	Group - General Fund Assets	1077	1076
ASSETS					
Cash and cash equivalents	\$ 109,938	\$ 88,845	\$ 0	\$ 258,783	\$ 218,000
Receivables					
Commissions on fees, forfeitures, court costs	18,738	0	0	18,738	3,691
LACE	2,774	0	0	2,774	3,983
Federal and state grants	0	6,353	0	6,353	4,360
Accrued interest	58	0	0	58	58
Furniture and equipment	0	0	48,198	48,198	28,931
Prepaid expenses	2,882	0	0	2,882	8,938
Total Assets	<u>\$ 120,656</u>	<u>\$ 95,198</u>	<u>\$ 48,198</u>	<u>\$ 312,601</u>	<u>\$ 278,540</u>
 LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 4,540	\$ 0	\$ 0	\$ 4,540	\$ 4,649
 Fund equity					
Investment in general fund assets	0	0	46,198	46,198	30,831
Fund balances					
Reserved for payables	7,540	0	0	7,540	9,834
Unreserved	179,084	93,198	0	274,883	242,237
Total Fund Equity	<u>186,624</u>	<u>93,198</u>	<u>46,198</u>	<u>321,045</u>	<u>306,899</u>
Total Liabilities and Fund Equity	<u>\$ 191,196</u>	<u>\$ 93,198</u>	<u>\$ 46,198</u>	<u>\$ 332,621</u>	<u>\$ 278,540</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
ELIZABETH P. HARRIS
COUNTY CLERK OF BOULDER COUNTY, COLORADO
FINANCIAL STATEMENT - GOVERNMENTAL FUNDS ONLY
FOR THE YEAR ENDED DECEMBER 31, 1997

L-10002

	Governmental Fund Type		Total	
	General	Special	Dissemination/Other	
		Revenues	1997	1996
Revenues				
Fees, charges, and contributions for services	\$ 113,804	\$ 48,147	\$ 162,081	\$ 161,160
Intergovernmental	0	101,056	181,056	88,994
Interest revenue	4,694	1,499	6,194	5,248
Drug forfeiture	1,082	0	1,082	1,460
Total Revenues	121,579	148,699	374,483	317,262
Expenditures				
General government				
Operating (net cost)	41,009	2,360	43,299	33,838
Materials and supplies	2,128	0	2,128	1,684
Travel and other charges	18,284	0	18,284	4,288
Maintenance Parish Police Jury	58,088	89,865	148,963	179,768
Capital outlay	18,318	0	18,318	1,380
Total Expenditures	128,827	92,225	321,052	291,178
Excess of Revenues Over/Under Expenditures	(6,248)	47,766	46,785	49,187
Other Financing Sources/Uses				
Operating transfers in	0	0	0	36,277
Operating transfers out	0	0	0	(36,277)
Total Other Financing Sources/Uses	0	0	0	0
Excess of Revenues and Other Sources Over/Under Expenditures and Other Uses	(6,248)	47,766	46,785	49,187
(Increase)/Decrease in Reserve for Prepaids	2,350	0	2,350	(2,688)
No change in unreserved fund balance for the year	1,408	47,766	46,174	46,419
Fund Balance - Unreserved, Beginning of year	173,199	41,630	214,829	178,410
Fund Balance - Unreserved, End of year	\$ 174,607	\$ 89,396	\$ 314,403	\$ 324,829

The accompanying notes are an integral part of this statement.

2

**STATEMENT OF THE PUBLIC FINANCIAL DISTRICT
 SAULTER, P.A., LOUISIANA
 COMPREHENSIVE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - BUDGET, COMP BASIS, AND ACTUAL - ALL OPERATIONAL FUNDS
 TYPE: GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDING DECEMBER 31, 2017**

	General Fund		Variance Fund (deficit)
	Budget	Actual	
Revenues			
Fees, charges and commissions for services	\$ 115,000	\$ 115,854	\$ 854
Intergovernmental	0	0	0
Interest revenue	5,000	4,174	(826)
Drug facilities	5,000	5,002	82
Total Revenues	<u>125,000</u>	<u>125,030</u>	<u>170</u>
Expenditures			
General government			
Operating services	40,000	40,000	(1,000)
Materials and supplies	2,000	2,220	(220)
Travel and other charges	17,000	16,984	16
Mobilization Parish Police Jury	24,000	24,000	0
Capital outlay	14,000	14,510	(510)
Total Expenditures	<u>127,000</u>	<u>127,514</u>	<u>(1,514)</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 0</u>	<u>170</u>	<u>\$ (344)</u>
Increase/Decrease in reserves for payables		<u>2,585</u>	
Net change in unreserved fund balances for the year		<u>1,485</u>	
Fund Balances - Unreserved, Beginning of year		<u>171,595</u>	
Fund Balances - Unreserved, End of year		<u>\$ 173,080</u>	

Special Revenue Funds			Totals		
Budget	Actual	Variance Favor(Unfavor)	Budget	Actual	Variance Favor(Unfavor)
\$ 40,000	\$ 46,347	\$ 6,347	\$ 178,500	\$ 161,881	\$ 16,619
300,000	301,836	1,836	180,000	181,050	1,050
1,000	1,000	0	6,800	6,744	56
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,061</u>	<u>61</u>
145,000	145,855	855	270,000	274,483	4,483
1,800	2,280	(480)	41,000	41,289	(289)
0	0	0	2,000	2,200	(200)
0	0	0	17,000	16,994	6
95,000	95,863	(863)	145,000	145,883	(883)
<u>0</u>	<u>0</u>	<u>0</u>	<u>18,000</u>	<u>18,518</u>	<u>(518)</u>
90,000	101,123	(11,123)	221,000	221,671	(671)
<u>\$ 40,000</u>	<u>47,748</u>	<u>\$ 7,748</u>	<u>\$ 49,000</u>	<u>46,700</u>	<u>\$ 2,300</u>
	0			2,583	
	47,748			49,174	
	47,800			221,129	
<u>\$ 90,000</u>	<u>\$ 95,548</u>		<u>\$ 270,000</u>	<u>\$ 274,483</u>	

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
NATCHITOCHULES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 29 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 adviser 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 Natchitoches, Louisiana.

The accounting and reporting policies of the District Attorney of the Tenth Judicial District of Natchitoches Parish conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Accounting and in the industry audit guide, *Standards for Municipal Local Government Audits*.

A. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2180, 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 create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is financially independent and 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 Natchitoches Parish Police Jury is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of all the primary government (police jury), its organizations for which the primary government is financially accountable, and all 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.

Government Accounting Standards Board's Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches 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
 - b. The potential for the organization to provide specific financial benefits 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 any of the organization is not included because of the nature or significance of the relationship.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
NATCHITOCHES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS ADMINISTERED
DECEMBER 31, 2002**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. REPORTING ENTITY (CONTINUED)

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 Natchitoches 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.

B. 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. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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. The funds are grouped in this report into general fund types and trust fund categories as follows:

Governmental Funds - the general operating fund of the district attorney is used to account for all financial resources except those required to be accounted for in another fund.

General Fund - was established in compliance with Louisiana Revised Statute 12:571.11 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 (rather than special investments reportable to 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 reimbursements grants from the Louisiana Department of Social Services, authorized by Act 177 of 1979, 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.

Incentive payments are provided to individual states 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) 481.52 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the State plan.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
IN PARISH OF CALCAHOUN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1997**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. FUND ACCOUNTING (CONTINUED)

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

Workforce Check Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 40:13, which provides that the District Attorney receives, from the post, up to the office, a prescribed amount upon collection of a workforce 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 supervised assistance in job placement, educational and vocational referrals, personal and group counseling and referral to other community agencies appropriate to their needs.

Account Group - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General Fixed Assets - This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes and maintains fixed assets in the Enterprise Fund.

C. GENERAL FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets 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 (net 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.

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. No depreciation has been provided on general fixed assets. All fixed assets are valued at cost.

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

B. 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.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
MONROECOLORS, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BASIS OF ACCOUNTING (CONTINUED)

The governmental funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. Commissions on fees and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Cases are recorded when the District Attorney is notified in the funds. Fees on warrant checks are recorded in the year in which the warrant check is paid. Interest income is accrued when an receipt occurs even though 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. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Transfers between funds which are not reported to be repaid are accounted for as other financing sources (uses).

E. 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.

F. VACATION 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 compensated absences has been recorded in the accompanying financial statements.

G. CASH AND CASH EQUIVALENTS

Consistent with GARS Statement 3, "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 currencies, 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 on-call draw withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes 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 TENTH JUDICIAL DISTRICT
NORTH FORT COLES, COLORADO
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

II. RECEIVABLES

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

I. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 1997, are recorded as prepaid items.

A. FUND EQUITY

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

Reservations of fund balance for governmental funds are created to either to satisfy legal provisions that require that a portion of the fund balance be segregated or to 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 prepaids - 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.

K. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the combined financial 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, results of operations or changes financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the preparation of this data.

L. 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 (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. Certain amounts from prior year financial statements have been reclassified to conform with current classifications.

M. ESTIMATES

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
MATTHEW CHERL LUTHELMAN
NOTES TO THE FINANCIAL STATEMENTS FOR YEAR END
2007-2008

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation is not employed by the District Attorney.

NOTE 2 CASH AND CASH EQUIVALENTS

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

At December 31, 1997, the District Attorney had cash and cash equivalents totaling \$258,783, as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Demand deposits	\$ 0	\$ 4,890	\$ 4,890
Interest-bearing demand deposits	181,873	83,955	265,828
Money market investment accounts	68,624	0	68,624
Totals	\$ 250,500	\$ 88,845	\$ 339,345

Under state law, these deposits must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the District Attorney had \$258,783 in bank deposits. These deposits were secured from risk by \$173,955 of Federal deposit insurance and \$258,730 (market value) of pledged securities held by the custodial banks in the name of the fiscal agent (GA&B category 3).

Even though the pledged securities are considered collateralized under the provisions of GA&B Statement 3, Louisiana Revised Statutes require the custodial bank to advertise and sell the pledged securities within an (180) days of being notified by the District Attorney that the pledging bank has failed to pay (suspended) funds upon demand.

NOTE 3 CHANGE IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>December 31,</u> <u>1996</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>1997</u>
Office fixtures and equipment	\$ 30,911	\$ 10,767	\$ _____	\$ 41,678

OFFICE ATTORNEY OF THE TENTH JUDICIAL DISTRICT
NATCHITOCHULES, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1992

NOTE 4 RETIREMENT COMMITMENTS

The district attorney participates in two cost-sharing, multiple-employer, statewide retirement systems (PERS) for its employees. The district attorney and the assistant district attorneys are members of the District Attorneys' Retirement System. The secretary 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 covered salary as follows:

	Employer	Employee
Parochial Employees' Retirement System	3.75%	7.00%
District Attorneys' Retirement System	1.25%	7.00%

A. DISTRICT ATTORNEYS' 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 Attorneys' Association, are eligible to participate in this system.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment 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 25 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 30 or more years of service. Any member with at least 15 years of service may retire at age 55 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 compensation multiplied by the number of years of his membership service, not to exceed 180 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 28 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 59 and has 15 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 180 percent of final compensation.

The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .1 percent of the net income taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .3 percent is the statutory rate that can be adjusted by the Public Retirement System's Actuarial Committee. State statute requires covered employees to contribute a percentage of their salaries to the System.

DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT
5411 BYFORKS, LAFAYETTE
NOTICE TO THE EMPLOYEES OF THE DISTRICT ATTORNEY
REGARDING THE 1997-1998 FISCAL YEAR

NOTE 4 RETIREMENT COMMITTIEMENTS (CONTINUED)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the District Attorney's Retirement System, 1843 Metairie Drive, Baton Rouge, Louisiana, 70802-4143, or by calling (504) 267-4424.

B. PARISHIAL EMPLOYERS RETIREMENT SYSTEM

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

All permanent employees working at least 28 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 60 with at least 10 years of creditable service, at 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 percent of their final-average salary for each year of creditable service. However, for those employees who were members of only the supplemental plan prior to January 1, 1996, the benefit is equal to one percent of their final-average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1996. Final-average salary is the employee's average salary over the 36 consecutive 12-month periods that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employer 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 collectible by the tax rolls of each parish, except New 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.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parishial Employees' Retirement System, Post Office Box 14618, Baton Rouge, Louisiana, 70802-4618, or by calling (504) 838-1161.

NOTE 5 RECEIVABLES

The following are revenues receivable at December 31, 1997:

	Amount of Fund	Special Revenue Fund
Commissions on fees, forfeitures, and court costs	\$ 4,188	\$ 0
Commissions on court costs	1,508	0
Federal grant - Title IV-D reimbursement	0	1,287
State Grant - Title IV-D incentive	0	1,246
LACE reimbursement for the Marshfield Parish Sheriff	1,247	0
LACE reimbursement for the Marshfield Parish Police Jury	1,182	0
Total	<u>\$ 10,365</u>	<u>\$ 2,533</u>

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT,
PARISH OF EAST LOUISIANA
IN LINE TO THE FINANCIAL STATEMENTS ACCOUNTS FOR
DECEMBER 31, 1997**

NOTE 4 LEASES

The District Attorney's office has no capital or operating leases as December 31, 1997.

NOTE 7 LITIGATION

The District Attorney was not involved in any litigation as December 31, 1997.

NOTE 8 RISK MANAGEMENT

The district attorney is exposed to various risks of loss related to theft, fire, 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.

NOTE 9 EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS

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

NOTE 10 FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Employment, Title IV-D Program, catalog of Federal Domestic Assistance Number 13.783. 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 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 grant 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.

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure 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 voluntary to participate in the program receive coordinated assistance in job-gain meet, educational and vocational referrals, personal and group counseling, and referrals to other community agencies as appropriate to their needs. The program is designed to meet the needs of certain non-violent offenders as 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 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of reimbursement grants 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. 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 18:15, which provides that the District Attorney receives, from the principal in the offense, a prescribed amount upon collection of a worthless check. These funds may be used in defray the salaries and expenses of the District Attorney's office.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
S. J. CHERTOFF, ESQ.
SPECIAL SALARIES/FUNDS
COMBINED BALANCE SHEET - SPECIAL PROBABLE FUNDS
DECEMBER 31, 2014

	<u>Division</u> <u>Program</u>	<u>Title</u> <u>FWD</u>	<u>Worthless Checks</u> <u>Collection Fee</u>	<u>Total</u>
ASSETS				
Cash	\$ 4,898	\$ 0	\$ 3,010	\$ 8,908
Receivables				
Federal grants	\$ 0	\$ 2,281	\$ 0	\$ 2,281
State grants	\$ 0	\$ 2,088	\$ 0	\$ 2,088
Total Assets	<u>\$ 4,898</u>	<u>\$ 4,369</u>	<u>\$ 3,010</u>	<u>\$ 12,277</u>
FUND BALANCES				
Fund balances				
Unreserved - undesignated	<u>\$ 4,898</u>	<u>\$ 4,369</u>	<u>\$ 3,010</u>	<u>\$ 12,277</u>

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
 MATCHESBORA, LOUISIANA
 SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF RECEIPTS, DISBURSES, AND
 CHANGES IN FUND BALANCE
 YEAR ENDED DECEMBER 31, 1997**

SCHEDULE 2

	<u>Division Program</u>	<u>Title F.F.O.</u>	<u>Writings Checks Collection Fee</u>	<u>Totals</u>
Revenues				
Charges for services				
Fees	\$ 3,437	\$ 0	\$ 46,719	\$ 46,147
Intergovernmental				
Federal grants	0	37,583	0	37,583
State grants	0	63,953	0	63,953
Interest income	<u>0</u>	<u>0</u>	<u>1,657</u>	<u>1,657</u>
Total Revenues	3,437	101,536	48,376	148,349
Expenditures				
Reimbursement to Matchesbora				
Parish Police Jury	0	98,683	0	98,683
Operating services	<u>2,268</u>	<u>0</u>	<u>0</u>	<u>2,268</u>
Total Expenditures	2,268	98,683	0	101,121
Excess of Revenues Over (Under) Expenditures	1,177	1,853	48,376	47,748
Fund Balance, Beginning of year	<u>1,712</u>	<u>4,262</u>	<u>41,512</u>	<u>47,486</u>
Fund Balance, End of year	<u>\$ 2,889</u>	<u>\$ 6,115</u>	<u>\$ 89,888</u>	<u>\$ 95,192</u>

The notes to the financial statements are an integral part of this statement.

29

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
N. A. FITCHER, LOUISIANA
REVENUE FROM LABOR SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND BALANCES
FUNDAL ACCOUNT - BUDGET FUND FISCAL YEAR ACTUAL
YEAR ENDING DECEMBER 31, 1997

SCHEDULE 2

	Budget	Actual	Variance Fav./Unfav.
Revenues			
Charges for services			
Fees	\$ 3,500	\$ 3,477	\$ (23)
Total Revenue	3,500	3,477	(23)
Expenditures			
Operating services			
Contract Labor	1,500	1,576	(76)
Insurance	150	176	(26)
Office	90	72	18
Rentals	50	28	22
Taxes	200	180	20
Total Expenditures	2,190	2,232	(42)
Income of Revenues Over/Under Expenditures	\$ 1,310	3,177	(867)
Fund Balance, Beginning of year		3,713	
Fund Balance, End of year		\$ 4,000	

The notes to the financial statements are an integral part of this statement.

23

UNIVERSITY OF THE TEXAS SYSTEM
SUBSIDIARY, LOUISIANA
TITLE IV SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - FUND LEGAL COSTS AND AID, II
YEAR ENDING DECEMBER 31, 1997

06.01.04.02.0

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Per. 07/04/97</u>
Revenues			
Intergovernmental			
Federal grants	\$ 48,000	\$ 37,500	\$ (2487)
State grants	<u>60,000</u>	<u>60,352</u>	<u>352</u>
Total Revenues	108,000	107,852	1,852
Expenditures			
Reimbursement to Natchitoches Parish			
Police Jury	<u>95,000</u>	<u>95,362</u>	<u>3,362</u>
Total Expenditures	95,000	95,362	3,362
Excess of Revenues Over (Under) Expenditures	\$ 13,000	1,491	\$ (1,870)
Fund Balance, Beginning of year		<u>4,262</u>	
Fund Balance, End of year		\$ 5,753	

The notes to the financial statements are an integral part of this statement.

22

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
 NATCHEBOCHES, LOUISIANA
 F. OUSTIBOUZIERE COLLECTION FEE SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET, BUDGET REVISIONS, AND ACTUAL
 YEAR ENDED DECEMBER 31, 2007

SCHEDULE 2

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Pos./ (Unfy.)</u>
Revenues			
Charges for services			
Fees on writ/draft checks	\$ 38,800	\$ 40,710	\$ 2,910
Interest income	<u>1,500</u>	<u>1,690</u>	<u>190</u>
Total Revenues	39,300	42,400	3,100
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over/(Under) Expenditures	<u>\$ 39,300</u>	42,400	<u>3,100</u>
Fund Balances, Beginning of year		<u>41,500</u>	
Fund Balances, End of year		<u>\$ 83,900</u>	

The notes to the financial statements are an integral part of this statement.

23

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
 BATON ROUGE, LOUISIANA
 SCHEDULE OF EXPENDITURES - ALL GOVERNMENTAL
 FUNDS - FISCAL YEAR
 ENDING YEAR ENDED DECEMBER 31, 1997**

SCHEDULE 4

Operating services		
Accounting & legal	\$	3,800
Computer expense		362
Dues and subscriptions		2,290
Insurance		6,117
LACE program		16,266
Losses payment		4,990
Repairs & Maintenance		1,294
Telephone		852

Total operating services		41,851
Materials and supplies		
Office supplies		1,585
Other supplies		186
Postage		528

Total materials and supplies		2,299
Travel and other charges		
Audit expense		1,288
Travel & conventions		14,754
Miscellaneous		322

Total travel		16,364
Machineries, Parish Police Jury		18,000
Capital outlay		-----
Capital outlay		15,118

Total Expenditures	\$	112,552

The notes to the financial statements are an integral part of this statement.

HINES, JACKSON & HINES
MEMBER FIRM PUBLIC ACCOUNTANTS

INCORPORATED IN MISSISSIPPI

707 NORTH MOBILE, BIRMINGHAM, MISSISSIPPI 38202

TELEPHONE (205) 781-4400
FAX (205) 781-4404

A MEMBER FIRM OF THE
MEMBER FIRMS OF PricewaterhouseCoopers

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MEMBER FIRM

**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 Van Kysel, District Attorney
of the Tenth Judicial District
P. O. Box 838
Machodocan, LA 70458

We have audited the financial statements of the District Attorney of the Tenth Judicial District, Machodocan, Louisiana, as of and for the year ended December 31, 1997, and have issued our report thereon dated April 30, 1998. We conducted our 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.

Opinion

As part of obtaining reasonable assurance about whether the District Attorney of the Tenth Judicial District's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the District Attorney of the Tenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the District Attorney of the Tenth Judicial District and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

HINES, JACKSON & HINES

Machodocan, Louisiana
April 30, 1998

**CLERK OF COURTS
DISTRICT OF COLUMBIA
OFFICE OF THE CLERK OF COURTS
FOR THE DISTRICT OF COLUMBIA
1000 L STREET, N.E.
WASHINGTON, D.C. 20002**

SCHEMATIC 2

Ref. No.	Fiscal Year Finding Identify Account	Description of Finding	Corrective Action Taken	Planned Corrective Action/Partial Compliance Action, If Any
			(Yes, No, Partial)	
1	01/01/06	The District Attorney of the Fourth Judicial District's cash balances exceeded Federal deposit insurance corporation (FDIC) coverage and the depositing bank did not pledge any securities to cover the amount exceeding the FDIC's coverage.	Yes	The finding has been resolved.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT
BATON ROUGE, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR END 11
DECEMBER 31, 1997

SCHEDULE B

Ref. No.	Description of Finding	Corrective Action Planned	Name(s) of Person(s)	Anticipated Completion Date
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Nothing came to my attention that would require disclosure under Governmental Access Standards.