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**GENERAL PURPOSE FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT**

**DISTRICT ATTORNEY OF THE FOURTEENTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
CALCASIEU PARISH**

**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: 7/23/98

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## INDEPENDENT AUDITOR'S REPORT

Honorable Robert B. Bryant  
District Attorney of the  
Fourteenth Judicial District  
State of Louisiana  
Calcasieu Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1997, and for the year then ended. These financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 Fourteenth Judicial District 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 June 15, 1998, on our consideration of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The 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 of the District Attorney of the Fourteenth Judicial District. Each information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Raymond J. Williams, Jr., CPA*

June 15, 1998

## Parish of Calcasieu, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUPS

December 31, 1997

	GOVERNMENTAL FUND TYPES	
	GENERAL FUND	SPECIAL REVENUE FUNDS
<b>ASSETS</b>		
Cash	\$ 348,711	\$ 184,890
Investments, at cost	983,137	-
Receivables		
Commissions on fines and forfeitures	25,875	-
Grants from Louisiana Department of Health and Human Resources	-	38,580
Interest	12,035	-
Restricted assets - cash	961,753	-
Fixed assets	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,331,411</b>	<b>\$ 206,470</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	\$ 28,877	\$ 3,090
Due to other agencies	-	-
<b>TOTAL LIABILITIES</b>	<b>28,877</b>	<b>3,090</b>
Fund equity:		
Investment in general fixed assets	-	-
Fund balances -		
Unreserved - designated for future expenditures	961,753	-
Unreserved - undesignated	1,368,782	201,614
<b>TOTAL FUND EQUITY</b>	<b>2,304,542</b>	<b>201,614</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,331,411</b>	<b>\$ 206,470</b>

The accompanying notes are an integral part of this statement.

FEDERAL  
JURISDICTION

ACCOUNT GROUP

<u>AGENCY</u> <u>FUNDS</u>	<u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>TOTAL</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
\$ 218,343	\$ -	\$ 874,844
-	-	983,137
-	-	25,879
-	-	58,580
-	-	13,909
-	-	961,733
<u>-</u>	<u>351,686</u>	<u>351,686</u>
\$ 218,343	\$ 351,686	\$ 1,470,888
\$ -	\$ -	\$ 33,933
<u>218,343</u>	<u>-</u>	<u>218,343</u>
218,343	-	273,276
-	351,686	351,686
-	-	961,733
<u>-</u>	<u>-</u>	<u>1,488,200</u>
-	<u>351,686</u>	<u>3,192,612</u>
\$ 218,343	\$ 351,686	\$ 1,470,888

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES**

For the Year Ended December 31, 1997

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES</b>			
Fines and Forfeitures	\$ 344,494	\$ -	\$ 344,494
Collection fees	21,677	191,498	213,175
Enrollment fees	79,836	3,188	83,024
Other fee income	89,214	-	89,214
Intergovernmental	-	215,886	215,886
Interest	103,962	6,317	110,279
Miscellaneous	6,187	-	6,187
<b>Total revenues</b>	<u>658,259</u>	<u>416,789</u>	<u>1,075,048</u>
<b>EXPENDITURES</b>			
Current			
Local government	393,719	71,890	465,609
Health and welfare	-	162,870	162,870
Capital outlay	3,492	-	3,492
<b>Total expenditures</b>	<u>397,211</u>	<u>234,760</u>	<u>631,971</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	261,048	182,029	229,457
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	164,761	-	164,761
Operating transfers (out)	-	(164,761)	(164,761)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>164,761</u>	<u>(164,761)</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	261,789	17,268	279,057
<b>FUND BALANCE - BEGINNING OF PERIOD</b>	2,682,333	283,768	2,966,101
<b>FUND BALANCE - END OF PERIOD</b>	\$ 2,286,342	\$ 241,414	\$ 2,447,756

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 1997

GENERAL FUND

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Fees and forfeitures	\$ 300,000	\$ 344,484	\$ 34,484
Collection fees	(1,808)	71,817	9,607
Enrollment fees	71,000	71,816	( 1,774)
Other forfeitures	82,257	89,214	6,957
Intergovernmental	-	-	-
Income	71,000	183,900	112,900
Miscellaneous	4,735	6,380	1,645
	<u>566,984</u>	<u>678,591</u>	<u>111,607</u>
Total revenues			
<b>EXPENDITURES</b>			
Current			
General government	578,441	595,770	( 17,329)
Health and welfare	-	-	-
Capital outlay	18,080	2,482	1,598
	<u>596,521</u>	<u>601,222</u>	<u>( 4,691)</u>
Total expenditures			
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	( 29,537)	17,369	46,477
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in (out)	221,869	364,761	( 142,892)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>221,869</u>	<u>364,761</u>	<u>( 142,892)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	192,332	201,799	( 9,467)
<b>FUND BALANCE - BEGINNING OF PERIOD</b>	2,692,713	2,692,713	-
<b>FUND BALANCE - END OF PERIOD</b>	<u>\$ 2,885,045</u>	<u>\$ 2,894,512</u>	<u>\$ 9,467</u>

The accompanying notes are an integral part of this statement.

## SPECIAL REVENUE FUNDS

BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -	\$ -	\$ -
195,808	191,458	( 4,350)
3,508	3,888	( 380)
-	-	-
368,808	235,408	( 133,400)
6,808	6,317	491
<u>-</u>	<u>-</u>	<u>-</u>
<u>464,520</u>	<u>436,328</u>	<u>( 28,192)</u>
87,450	71,888	15,562
148,570	162,078	( 13,508)
<u>3,380</u>	<u>-</u>	<u>3,380</u>
<u>235,820</u>	<u>233,966</u>	<u>1,854</u>
238,580	202,488	( 36,092)
( 225,088)	( 166,781)	58,307
<u>( 225,088)</u>	<u>( 166,781)</u>	<u>58,307</u>
3,588	31,648	28,060
<u>203,768</u>	<u>203,768</u>	<u>-</u>
<u>\$ 228,318</u>	<u>\$ 211,118</u>	<u>\$ 17,200</u>



District Attorney of the Fourteenth Judicial District,  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1993

NOTE 1 - INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1874, the district attorney has charge of every criminal prosecution by the state 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 judicial district encompasses the parish of Calcasieu, Louisiana.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Fourteenth 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 Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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. 14 established criteria for determining which component units should be considered part of the Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criterion 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 to or impose specific financial burdens on the police jury.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1987

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

2. Organizations for which the police jury does not appoint a voting majority but are fiscally 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 police jury financial statements would be misleading if data of the organization was not included because of the nature or significance of the relationship, the district attorney was determined to be a component unit of the Calcasieu 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 government unit, or the other governmental units that comprise the financial reporting entity.

E. FUND ACCOUNTING

The accounts of the district attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The various funds are grouped by type in the financial statements. The following fund type and account group are used by the district attorney.

Governmental Fund Types:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 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 Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

**Title IV-D Special Revenue Fund**

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation 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 35:15, 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.

**Fiduciary Fund Type:**

**Agency Funds**

The agency funds are used to account for assets held by the district attorney as an agent for other funds and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are used to recover for drug money seizures and bond forfeitures until such time as the court orders disposition of such funds to various agencies as required by law.

**Account Group:**

**General Fixed Assets Account Group**

The General Fixed Assets Group is used to account for fixed assets used in governmental fund type operations. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

**II. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment 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 collected by the parish tax collector.

Interest earned on investments is accrued under the modified accrual basis.

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 Financing Sources (Uses)**

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses), when the underlying event occurs.

**III. BUDGET PRACTICE**

The district attorney utilizes the following budget practices:

1. Fiscal budgeting integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

District Attorney of the Fourth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

E. BUDGET PRACTICE - Continued

2. On December 1st of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The district attorney approves the budgets and it is available for public inspection no later than 60 days prior to the beginning of the calendar year.
4. Any budgetary amendments must be approved by the district attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.
5. All budgetary appropriations lapse at year end.

For the year ended December 31, 1997, total expenditures exceeded budgeted expenditures by \$14,780 in the General Fund, but adequate funds were available to cover such expenditures. Budgeted revenues exceeded actual revenues in the Special Revenue Funds by \$28,131, but adequate funds were available to cover expenditures.

F. ENCUMBRANCES

The district attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds, but maintains adequate records to comply with budgets and to prepare budgetary reports.

G. CASH AND CASH EQUIVALENTS  
AND INVESTMENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

II. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in the district attorney's office (governmental fund type operations) acquired by the Calcasieu Parish Police Jury are accounted for in the general fixed assets account group of the Calcasieu Parish Police Jury.

Fixed assets acquired with the use of the General Fund or Special Revenue Fund monies are accounted for by the general fixed assets account group of the district attorney and are presented in the financial statements. No depreciation has been provided on these assets. All fixed assets are valued at historical cost.

There are no long-term obligations at December 31, 1997. The Account Group is not "funds." It is concerned only with the measurement of financial position, not with measurement of results of operations.

I. COMPENSATED ABSENCES

The district attorney has the following policy related to vacation and sick leave:

Employees of the district attorney's office accrue vacation leave at varying rates according to years of continuous service. Unused vacation leave is accumulated and carried forward from one year to the next up to a maximum of sixty days total, then it must be used or forfeited. Upon termination of employment, an employee will be compensated for accumulated vacation time not to exceed twenty-five days, on parish portion of salary only.

Employees of the district attorney's office accrue 12 days of sick leave each year. Sick leave may be accumulated and carried forward from one year to the next up to a maximum of 180 days. No payment is made for accumulated sick leave upon termination of employment.

Employee benefits are paid from the Calcasieu Parish Police Jury. Accordingly, no liabilities are accrued in the district attorney's General Fund with respect to employee benefits.

3. TOTAL COLUMNSON 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. Interfund eliminations have been made in the combined totals.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources. The amount designated for future expenditures is for drug enforcement related expenditures.

NOTE 3 - CASH AND INVESTMENTS

As reflected on the balance sheet, the district attorney had cash and investments totaling \$1,636,687 and \$883,137, respectively, at December 31, 1997. Cash and investments (certificates of deposit) are stated at cost, which approximates market. These deposits (or the resulting bank balances) and investments must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank (GAAB Category 3) in a holding or custodial bank that is mutually acceptable to both parties. The deposits (bank balance) and investments at December 31, 1997, were accrued as follows:

Bank balance	\$ 1,395,121	Federal Deposit Insurance	\$ 150,560
Investments	<u>241,566</u>	Pledged Securities	<u>2,883,062</u>
	<u>\$ 1,636,687</u>		<u>\$ 2,933,622</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 1, Louisiana Revised Statute 18:3229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1993

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance January 1, 1993	\$ 704,164
Additions	1,492
Deductions	<u>        </u>
Balance December 31, 1993	<u>\$ 705,656</u>

General fixed assets consist of the following:

Transportation equipment	\$ 62,370
Furniture and fixtures	128,094
Office equipment	483,685
Training center	27,735
Leasehold improvements	<u>44,772</u>
	<u>\$ 705,656</u>

NOTE 5 - PENSION PLANS

The district attorney and assistant district attorneys are members of the District Attorneys Retirement System. Secretaries of the district attorney's office are members of the Parishial Employees Retirement System of Louisiana.

These retirement systems are multiple employer, statewide retirement systems which are administered and controlled 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. Pension expenditures are paid from the Calcasieu Parish Police Jury. Accordingly, no expenditures have been recorded in the district attorney's funds with respect to pension benefits.



District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 6 - LEASES

The district attorney has leased automobiles which are classified as operating leases. Lease expense for the year ended December 31, 1997 is \$14,348. Future minimum lease payments over the remaining terms of the leases are as follows:

Year ending	
1998	\$ 12,980
1999	3,376
	<u>\$ 16,356</u>

NOTE 7 - LITIGATION AND CLAIMS

The district attorney was not involved in any litigation or aware of any claims at December 31, 1997.

NOTE 8 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN  
THE FINANCIAL STATEMENTS

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

Expenditures classified as general government recorded in the accompanying general purpose financial statements in the Special Revenue Fund accounts for amounts paid to the Calcasieu Parish Police Jury Criminal Court Fund as reimbursements of certain overhead costs of the Special Revenue Fund.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 9 - GENERAL FUND EXPENDITURES

The general government expenditures of the General Fund as recorded in the accompanying general purpose financial statements are as follows:

Donations	\$ 42,453
Joint service agreements	7,490
Travel and seminars	67,724
Office	167,623
Communications	25,314
Dues	37,850
Vehicle	34,438
Legal and other professional	58,530
Disfranchisement Calcasieu Parish	
Police Jury	100,000
Fraudul Diversion/Victim assistance program	45,519
Public service announcements	3,378
	<u>\$ 385,729</u>

Donation expenditures are to area community organizations to promote drug education programs, and joint service agreement expenditures are to area law enforcement agencies to purchase equipment necessary for drug enforcement. Funds necessary for these expenditures have been provided through reimbursements under the provisions of Louisiana Revised Statute R.S. 40:2635.

NOTE 10 - 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. 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. For the year ended December 31, 1997, the District Attorney for the Fourteenth Judicial District received \$200,985 and \$134,410 in reimbursements and incentive payments, respectively.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1997

NOTE 18 - FEDERAL FINANCIAL ASSISTANCE PROGRAM - Continued

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 subject to further review and audit by the grantor agencies. 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.

## SUPPLEMENTAL INFORMATION

## COMBINED STATEMENTS

## SPECIAL REVENUE FUNDS

### Worthless Check Fund

The Fund accounts for the collection of worthless checks given area merchants for which the merchant has been unable to collect due to insufficient funds of the patron. The Fund also accounts for the collection of fees from the patron to be used for the necessary expenditures of the district attorney.

### Child Support Enforcement - Title IV-D

The Fund accounts for the incentive payments and reimbursements from the Louisiana Department of Health and Human Resources for the necessary expenditures of the district attorney to enforce the support obligations owed by absent parents to their families and children.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1997

	<u>WORTHLESS CHECKS</u>	<u>TITLE IV-D</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>			
Cash	\$ 46,435	\$ 140,435	\$ 186,870
Receivables			
Grants from the Louisiana Department of Health and Human Resources	_____	____50,580	____50,580
<b>TOTAL ASSETS</b>	<b>\$ 46,435</b>	<b>\$ 191,015</b>	<b>\$ 237,455</b>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Accounts payable	\$ 4,914	\$ 142	\$ 5,056
Fund equity:			
Fund balances - Unreserved-undesignated	____41,521	____189,863	____231,414
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 46,435</b>	<b>\$ 190,005</b>	<b>\$ 236,470</b>

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

For the Year Ended December 31, 1997

	WORTHLESS CHECKS	TITLED TO-D	TOTAL
	_____		_____
<b>REVENUES</b>			
Collection fees	\$ 191,618	\$ -	\$ 191,618
Enrollment fees	-	3,188	3,188
Intergovernmental	-	215,486	215,486
Interest	_____	8,337	8,337
Total revenues	291,618	226,911	518,529
<b>EXPENDITURES</b>			
Current			
Capital government	71,899	-	71,899
Health and welfare	_____	162,070	162,070
Total expenditures	71,899	162,070	233,969
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	119,719	60,841	180,560
<b>OTHER FINANCING USES</b>			
Operating transfer (out)	(59,044)	(70,717)	(129,761)
<b>TOTAL OTHER FINANCING USES</b>	(59,044)	(70,717)	(129,761)
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	29,574	12,124	37,648
<b>FUND BALANCE - BEGINNING OF PERIOD</b>	15,897	181,268	197,165
<b>FUND BALANCE - END OF PERIOD</b>	\$ 45,451	\$ 193,392	\$ 238,843

The accompanying notes are an integral part of this statement.



## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

### **BOND FORFEITURES**

The Bond Forfeiture Fund accounts for the collection of bonds and bondsmen license fees and payment of these amounts to the General Fund and other agencies as required by law.

### **DRUG FORFEITURES**

The Drug Forfeiture Fund accounts for the collection of seized money, and the subsequent distribution of this money upon judgment of forfeiture by court order to the General Fund and other agencies in accordance with applicable laws.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINING BALANCE SHEETS

December 31, 1997

	<u>BOND</u> <u>FORFEITURE</u>	<u>DRUG</u> <u>FORFEITURE</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash	\$ <u>18,971</u>	\$ <u>202,172</u>	\$ <u>221,143</u>
<b>TOTAL ASSETS</b>	\$ <u>18,971</u>	\$ <u>202,172</u>	\$ <u>221,143</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Due to other agencies	\$ <u>18,971</u>	\$ <u>202,172</u>	\$ <u>221,143</u>
Fund equity - fund balances	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ <u>18,971</u>	\$ <u>202,172</u>	\$ <u>221,143</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS  
SCHEDULE OF CHANGES IN BALANCES DUE TO  
OTHER AGENCIES

For the Year Ended December 31, 1997

	DEBIT EXPENDITURE	CREDIT EXPENDITURE	TOTAL
BALANCES AT BEGINNING OF YEAR	\$ 54	\$ 295,994	\$ 295,984
ADDITIONS			
Forfeitures	845,257	451,814	1,297,071
Licenses fees	197,894	-	197,934
Interest	-	7,914	7,914
Other	<u>          </u>	<u>    508</u>	<u>    508</u>
Total additions	<u>1,043,151</u>	<u>460,236</u>	<u>1,503,419</u>
Total	<u>1,043,205</u>	<u>460,744</u>	<u>1,503,949</u>
REDUCTIONS			
Reimbursements to agencies	1,026,274	449,687	1,475,961
Reimbursements to defendants	-	81,809	81,809
Other charges	<u>          </u>	<u>    280</u>	<u>    280</u>
Total reductions	<u>1,026,274</u>	<u>531,776</u>	<u>1,558,050</u>
BALANCES AT END OF YEAR	\$ <u>16,971</u>	\$ <u>322,372</u>	\$ <u>339,343</u>

The accompanying notes are an integral part of this statement.

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 Robert E. Bryant  
District Attorney of the  
Fourteenth Judicial District  
State of Louisiana  
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1997, and have issued our report thereon dated June 13, 1998. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Fourteenth Judicial District's general purpose 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 Fourteenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our considerations 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 general

District Attorney of the Fourteenth Judicial District

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purpose 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 Fourteenth Judicial District's management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

June 15, 1998



District Attorney of the Fourteenth Judicial District  
Parish of Calcasieu, Louisiana

**AUDIT FINDINGS AND QUESTIONED COSTS**

December 31, 1989

There were no findings and questioned costs in the current or prior year financial statements.