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**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHEs, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 1998**

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 MAR 03 1999

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NATCHITOCHEs, LOUISIANA  
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DECEMBER 31, 1998

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# **GENERAL PURPOSE FINANCIAL STATEMENTS**

# HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS  
P.O. BOX 2188 • 133 EAST FIFTH STREET  
NATCHITOCHES, LA 71457

Telephone (318) 352-6458  
FAX (318) 352-0404  
hjhcpa@worldnetla.net

A. NEILL JACKSON, JR., CPA  
(Retired)

FRANK S. HINES, CPA  
LEWIS C. HINES, CPA  
E. MERLIN SQUYRES, CPA  
JAY H. SHEFFIELD, CPA

## INDEPENDENT AUDITORS' REPORT

Honorable Van Kyzar, District Attorney  
of the Tenth Judicial District  
P. O. Box 838  
Natchitoches, LA 71458

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, 1998, 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 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 Tenth Judicial District, Natchitoches, Louisiana, as of December 31, 1998, 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 February 8, 1999, 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, 1997, 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 April 30, 1998.

***Hines, Jackson & Hines***  
Natchitoches, Louisiana  
February 8, 1999

## **COMBINED STATEMENTS - OVERVIEW**

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHE, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1998

	<u>Governmental Fund Types</u>		<u>Account Group</u>	<u>Totals</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>	
				<u>1998</u>	<u>1997</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 88,146	\$ 127,624	\$ 0	\$ 215,770	\$ 258,783
Investments	71,818	0	0	71,818	0
Receivables					
Commissions on fines, forfeitures, court cost	12,632	0	0	12,632	10,788
LACE	2,955	0	0	2,955	2,774
Federal and state grants	0	15,977	0	15,977	6,553
Accrued interest	37	0	0	37	50
Furniture and equipment	0	0	73,820	73,820	46,198
Prepaid expenses	7,545	0	0	7,545	7,545
	<u>183,133</u>	<u>143,601</u>	<u>73,820</u>	<u>400,554</u>	<u>332,691</u>
<b>Total Assets</b>	<b>\$ 183,133</b>	<b>\$ 143,601</b>	<b>\$ 73,820</b>	<b>\$ 400,554</b>	<b>\$ 332,691</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Accounts payable	\$ 4,821	\$ 0	\$ 0	\$ 4,821	\$ 4,545
<b>Fund equity</b>					
Investment in general fixed assets	0	0	73,820	73,820	46,198
<b>Fund balances</b>					
Reserved for prepaids	7,545	0	0	7,545	7,545
Unreserved	170,767	143,601	0	314,368	274,403
	<u>178,312</u>	<u>143,601</u>	<u>73,820</u>	<u>395,773</u>	<u>328,146</u>
<b>Total Fund Equity</b>	<b>178,312</b>	<b>143,601</b>	<b>73,820</b>	<b>395,773</b>	<b>328,146</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 183,133</b>	<b>\$ 143,601</b>	<b>\$ 73,820</b>	<b>\$ 400,554</b>	<b>\$ 332,691</b>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Governmental Fund Type</u>		<u>Total</u> <u>(Memorandum Only)</u>	
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>1998</u>	<u>1997</u>
Revenues				
Fees, charges, and commissions for services	\$ 142,655	\$ 37,244	\$ 179,899	\$ 162,001
Intergovernmental	0	94,023	94,023	101,056
Interest revenue	5,673	2,732	8,405	6,344
Drug forfeiture	<u>1,553</u>	<u>0</u>	<u>1,553</u>	<u>5,062</u>
Total Revenues	149,881	133,999	283,880	274,463
Expenditures				
General government				
Operating services	48,025	1,197	49,222	43,299
Materials and supplies	2,472	0	2,472	2,220
Travel and other charges	12,501	0	12,501	16,984
Natchitoches Parish Police Jury	67,500	84,599	152,099	148,865
Capital outlay	<u>27,621</u>	<u>0</u>	<u>27,621</u>	<u>16,310</u>
Total Expenditures	<u>158,119</u>	<u>85,796</u>	<u>243,915</u>	<u>227,678</u>
Excess of Revenues Over/(Under) Expenditures	(8,238)	48,203	39,965	46,785
(Increase)/Decrease in Reserve for Prepaids	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,389</u>
Net change in unreserved fund balance for the year	(8,238)	48,203	39,965	49,174
Fund Balances - Unreserved, Beginning of year	<u>179,005</u>	<u>95,398</u>	<u>274,403</u>	<u>225,229</u>
Fund Balances - Unreserved, End of year	<u>\$ 170,767</u>	<u>\$ 143,601</u>	<u>\$ 314,368</u>	<u>\$ 274,403</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHEs, LOUISIANA  
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  
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Fav/(Unfav)</u>
Revenues			
Fees, charges and commissions for services	\$ 142,000	\$ 142,655	\$ 655
Intergovernmental	0	0	0
Interest revenue	6,000	5,673	(327)
Drug forfeitures	<u>6,000</u>	<u>1,553</u>	<u>(4,447)</u>
Total Revenues	154,000	149,881	(4,119)
Expenditures			
General government			
Operating services	44,000	48,025	(4,025)
Materials and supplies	2,500	2,472	28
Travel and other charges	17,500	12,501	4,999
Natchitoches Parish Police Jury	75,000	67,500	7,500
Capital outlay	<u>15,000</u>	<u>27,621</u>	<u>(12,621)</u>
Total Expenditures	<u>154,000</u>	<u>158,119</u>	<u>(4,119)</u>
Excess of Revenues Over/(Under) Expenditures	<u>\$ 0</u>	(8,238)	<u>\$ (8,238)</u>
(Increase)/decrease in reserve for prepaids		<u>0</u>	
Net change in unreserved fund balance for the year		(8,238)	
Fund Balances - Unreserved, Beginning of year		<u>179,005</u>	
Fund Balances - Unreserved, End of year		<u>\$ 170,767</u>	



EXHIBIT C

<u>Special Revenue Funds</u>			<u>Totals</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Fav/(Unfav)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Fav/(Unfav)</u>
\$ 38,500	\$ 37,244	\$ (1,256)	\$ 180,500	\$ 179,899	\$ (601)
95,000	94,023	(977)	95,000	94,023	(977)
1,500	2,732	1,232	7,500	8,405	905
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>1,553</u>	<u>(4,447)</u>
135,000	133,999	(1,001)	289,000	283,880	(5,120)
1,100	1,197	(97)	45,100	49,222	(4,122)
0	0	0	2,500	2,472	28
0	0	0	17,500	12,501	4,999
85,000	84,599	401	160,000	152,099	7,901
<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>27,621</u>	<u>(12,621)</u>
<u>86,100</u>	<u>85,796</u>	<u>304</u>	<u>240,100</u>	<u>243,915</u>	<u>(3,815)</u>
<u>\$ 48,900</u>	<u>48,203</u>	<u>\$ (697)</u>	<u>\$ 48,900</u>	<u>39,965</u>	<u>\$ (8,935)</u>
	<u>0</u>			<u>0</u>	
	48,203			39,965	
	<u>95,398</u>			<u>274,403</u>	
<u>\$ 143,601</u>			<u>\$ 314,368</u>		

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHEES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1998

**NOTE 1            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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 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 Audit Guide and to the industry audit guide, Audits of State and Local Governmental Units.

**A.            REPORTING ENTITY**

*For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Tenth Judicial District is part of the district court system of the State of Louisiana. However, the state statutes 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 a) the primary government (police jury), b) organizations for which the primary government is financially accountable, and c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Boards 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 burdens on the police jury.
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.

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

**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 generic fund types and broad 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 15:571.11 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 (other than special assessments expendable trusts or other major capital projects) that are legally restricted to expenditures for specific purposes. The special revenue funds of the District Attorney of the Tenth Judicial District consist of the following:

Title IV-D Fund - consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 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.

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) 303.52 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  
NATCHITOCHEs, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

**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.

Worthless Checks Collection Fee Fund - consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

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

**Account Groups** - 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 excludes 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 concerned only with the measurement of financial position, not with measurement of results of operations.

**D.        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  
NATCHITOCHEs, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

**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 fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Transfers between funds which are not expected 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 GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the district attorney defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time 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  
NATCHITOCHEs, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1998

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

**H.          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, 1998, are recorded as prepaid items.

**J.          FUND EQUITY**

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

Reservations of fund balance of governmental funds are created to either a) satisfy legal covenants that require that a portion of the fund balance be segregated or b) identify the portion of the fund balance that is not appropriable 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 aggregation 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 those estimates.

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

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

**N.           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 AND INVESTMENTS**

Louisiana Revised Statutes authorize the District Attorney to invest in United States bonds, treasury notes or certificates, or to deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state 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, 1998, the District Attorney had cash and cash equivalents and investments totaling \$215,770, as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Demand deposits	\$           0	\$       7,373	\$       7,373
Interest-bearing demand deposits	<u>88,146</u>	<u>120,251</u>	<u>208,397</u>
Totals	<u>\$   88,146</u>	<u>\$ 127,624</u>	<u>\$ 215,770</u>

The District Attorney has investments totaling \$77,818 as of December 31, 1998. These investments consist of \$77,818 in certificates of deposit.

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, 1998, the District Attorney had \$287,588 in bank deposits. These deposits were secured from risk by \$267,337 of federal deposit insurance and \$265,483 (market value) of pledged securities held by the custodial banks in the name of the fiscal agent (GASB category 3).

Even though the pledged securities are considered collateralized under the provisions of GASB Statement 3, Louisiana Revised Statutes require the custodial bank to advertise and sell the pledged securities within ten (10) days of being notified by the District Attorney that the pledging bank has failed to pay deposited funds upon demand.

**NOTE 3           RECEIVABLES**

The following are revenues receivable at December 31, 1998:

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Commissions on fines, forfeitures, and court costs	\$   12,632	\$           0
Federal grant - Title IV-D reimbursement	0	15,977
LACE reimbursement for the Natchitoches Parish Sheriff	1,478	0
LACE reimbursement for the Natchitoches Parish Police Jury	<u>1,477</u>	<u>0</u>
Total	<u>\$   15,587</u>	<u>\$   15,977</u>

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

**NOTE 4 CHANGE IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance December 31, 1997	Additions	Deletions	Balance December 31, 1998
Office fixtures and equipment	\$ 46,199	\$ 27,621	\$ 0	\$ 73,820

**NOTE 5 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 secretaries and investigator of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

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

	<u>Employer</u>	<u>Employee</u>
Parochial Employees' Retirement System	5.75%	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 applies: Any member with 23 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 18 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 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 applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement



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

**NOTE 5            RETIREMENT COMMITMENTS (CONTINUED)**

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 final compensation.

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

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 percent is the statutory set rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. 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 District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana, 70802-8143, or by calling (504) 267-4824.

**B.            PAROCHIAL EMPLOYEES RETIREMENT SYSTEM**

Substantially all employees of the District Attorney of the Tenth Judicial District are members of the Parochial Employees' Retirement System of Louisiana, a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and 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, 1980, 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, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the 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 Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana, 70898-4619, or by calling (504) 928-1361.

**NOTE 6            LEASES**

The District Attorney's office was not obligated under any capital or operating leases at December 31, 1998.

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

**NOTE 7            LITIGATION**

The District Attorney was not involved in any litigation at December 31, 1998.

**NOTE 8            RISK MANAGEMENT**

The district attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district attorney maintains commercial insurance coverage covering each of those 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 Enforcement, 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 grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such review or audit.

## **SUPPLEMENTAL INFORMATION SCHEDULES**

## SPECIAL REVENUE FUNDS

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

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

**Diversion Program** - The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The program is designed to meet the needs of certain non-violent offenders in an attempt to deter future criminal or disorderly behavior; to minimize loss to victims through restitution; to reduce the court's case load supervising the accused following arrest until 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 DDS 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 16:15, which provides that the District Attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the District Attorney's office.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS  
DECEMBER 31, 1998

	<u>Diversion Program</u>	<u>Title IV-D</u>	<u>Worthless Checks Collection Fee</u>	<u>Total</u>
<b>ASSETS</b>				
Cash	\$ 7,373	\$ 0	\$ 120,251	\$ 127,624
Receivables				
Federal grants	<u>0</u>	<u>15,977</u>	<u>0</u>	<u>15,977</u>
Total Assets	<u>\$ 7,373</u>	<u>\$ 15,977</u>	<u>\$ 120,251</u>	<u>\$ 143,601</u>
 <b>FUND BALANCES</b>				
Fund balances				
Unreserved - undesignated	<u>\$ 7,373</u>	<u>\$ 15,977</u>	<u>\$ 120,251</u>	<u>\$ 143,601</u>

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 1998

	<u>Diversion Program</u>	<u>Title IV-D</u>	<u>Worthless Checks Collection Fee</u>	<u>Totals</u>
<b>Revenues</b>				
Charges for services				
Fees	\$ 3,680	\$ 0	\$ 33,564	\$ 37,244
Intergovernmental				
Federal grants	0	57,344	0	57,344
State grants	0	36,679	0	36,679
Interest income	<u>0</u>	<u>0</u>	<u>2,732</u>	<u>2,732</u>
Total Revenues	3,680	94,023	36,296	133,999
<b>Expenditures</b>				
Reimbursement to Natchitoches				
Parish Police Jury	0	84,599	0	84,599
Operating services	<u>1,197</u>	<u>0</u>	<u>0</u>	<u>1,197</u>
Total Expenditures	<u>1,197</u>	<u>84,599</u>	<u>0</u>	<u>85,796</u>
Excess of Revenues Over/(Under)				
Expenditures	2,483	9,424	36,296	48,203
Fund Balances, Beginning of year	<u>4,890</u>	<u>6,553</u>	<u>83,955</u>	<u>95,398</u>
Fund Balances, End of year	<u>\$ 7,373</u>	<u>\$ 15,977</u>	<u>\$ 120,251</u>	<u>\$ 143,601</u>

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

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHEs, LOUISIANA  
DIVERSION PROGRAM SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1998

	Budget	Actual	Variance Fav./Unfav.)
Revenues			
Charges for services			
Fees	\$ 3,500	\$ 3,680	\$ 180
Total Revenue	3,500	3,680	180
Expenditures			
Operating services			
Contract Labor	1,000	1,061	(61)
Refunds	50	50	0
Seminars	50	86	(36)
Total Expenditures	1,100	1,197	(97)
Excess of Revenues Over/(Under) Expenditures	<u>\$ 2,400</u>	2,483	<u>\$ 83</u>
Fund Balances, Beginning of year		<u>4,890</u>	
Fund Balances, End of year		<u>\$ 7,373</u>	

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
TITLE IV-D SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1998

	Budget	Actual	Variance Fav./Unfav.
Revenues			
Intergovernmental			
Federal grants	\$ 60,000	\$ 57,344	\$ (2,656)
State grants	35,000	36,679	1,679
Total Revenues	95,000	94,023	(977)
Expenditures			
Reimbursement to Natchitoches Parish			
Police Jury	85,000	84,599	401
Total Expenditures	10,000	84,599	401
Excess of Revenues Over/(Under) Expenditures	\$ 10,000	9,424	\$ (576)
Fund Balances, Beginning of year		6,553	
Fund Balances, End of year		\$ 15,977	



DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHE, LOUISIANA  
WORTHLESS CHECKS COLLECTION FEE SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./Unfav.</u>
Revenues			
Charges for services			
Fees on worthless checks	\$ 35,000	\$ 33,564	\$ (1,436)
Interest income	1,500	2,732	1,232
Total Revenues	36,500	36,296	(204)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over/(Under) Expenditures	<u>\$ 36,500</u>	36,296	<u>\$ (204)</u>
Fund Balances, Beginning of year		<u>83,955</u>	
Fund Balances, End of year		<u>\$ 120,251</u>	

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

SCHEDULE 6

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
SCHEDULE OF EXPENDITURES - ALL GOVERNMENTAL  
FUND TYPES - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 1998

Operating services	
Accounting & legal	\$ 3,950
Computer expense	495
Dues and subscriptions	8,267
Insurance	7,773
LACE program	17,586
Lease payment	6,894
Repairs & Maintenance	1,162
Telephone	<u>1,898</u>
Total operating services	48,025
Materials and supplies	
Office supplies	2,082
Other supplies	192
Postage	<u>198</u>
Total materials and supplies	2,472
Travel and other charges	
Auto expense	2,427
Travel & conventions	9,643
Miscellaneous	<u>431</u>
Total travel	12,501
Natchitoches Parish Police Jury	67,500
Capital outlay	<u>27,621</u>
Total Expenditures	<u>\$ 158,119</u>

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

# HINES, JACKSON & HINES

CERTIFIED PUBLIC ACCOUNTANTS  
P.O. BOX 2188 • 133 EAST FIFTH STREET  
NATCHITOCHEES, LA 71457

Telephone (318) 352-6458  
FAX (318) 352-0404  
hjhcpa@worldnetla.net

A. NEILL JACKSON, JR., CPA  
(Retired)

FRANK S. HINES, CPA  
LEWIS C. HINES, CPA  
E. MERLIN SQUYRES, CPA  
JAY H. SHEFFIELD, CPA

## 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 Kyzar, District Attorney  
of the Tenth Judicial District  
P. O. Box 838  
Natchitoches, LA 71458

We have audited the financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, as of and for the year ended December 31, 1998, and have issued our report thereon dated February 8, 1999. 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.

### Compliance

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***  
Natchitoches, Louisiana  
February 8, 1999

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHEs, LOUISIANA  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED  
DECEMBER 31, 1998

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHEs, LOUISIANA  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED  
DECEMBER 31, 1998

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.