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**DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana**

**General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended  
December 31, 2003  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 5.12.04

**MARY JO FINLEY, CPA, INC.**  
**A PROFESSIONAL CORPORATION**

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana

General Purpose Financial Statements  
With Independent Auditor's Report  
As of and for the Year Ended December 31, 2003  
With Supplemental Information Schedules

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DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
Contents, December 31, 2003

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**Mary Jo Finley, CPA**

A Professional Corporation  
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**Independent Auditor's Report**

HONORABLE ILEY EVANS  
DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 2003, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Seventh Judicial Districts' management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

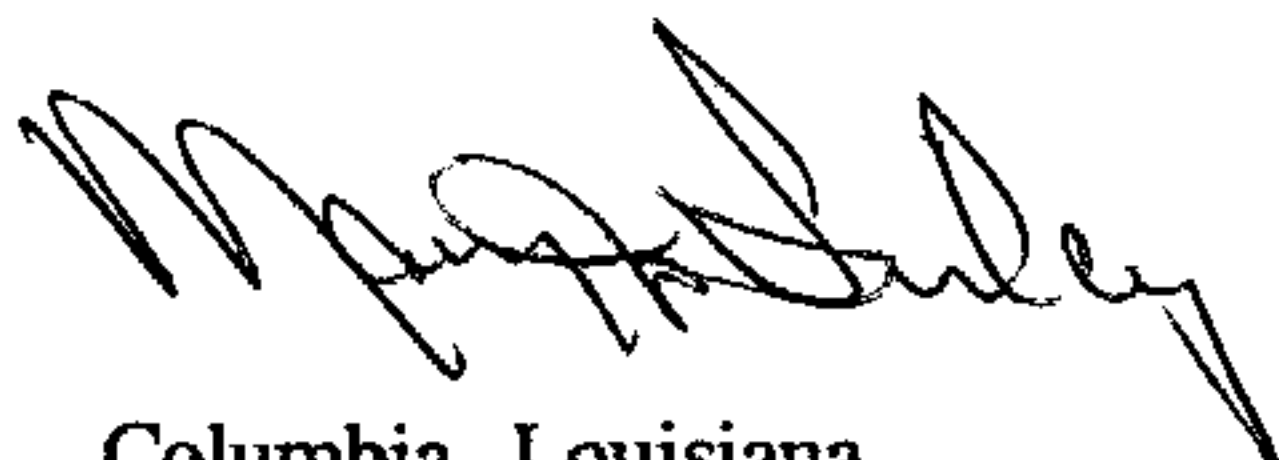
I conducted my audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Seventh Judicial District as of December 31, 2003, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

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

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Caldwell Parish, Louisiana  
Independent Auditor's Report,  
December 31, 2003

In accordance with *Government Auditing Standards*, I have also issued a report dated April 7, 2004, on the district attorney's compliance with laws, regulations, contracts, and grants; and our consideration of the district attorney's internal control. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.



Columbia, Louisiana  
April 7, 2004

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2003

	GOVERNMENTAL .....FUND TYPE.....		FIDUCIARY FUND TYPE AGENCY FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS			
<b>ASSETS</b>					
Cash and cash equivalents	\$7,492	\$53,947	\$51,207		\$112,646
Receivables	3,064	11,037			14,101
Due from Other Funds	3,601	11,105			14,706
Office equipment				\$62,278	62,278
<b>TOTAL ASSETS</b>	<b>\$14,157</b>	<b>\$76,089</b>	<b>\$51,207</b>	<b>\$62,278</b>	<b>\$203,731</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$2,915	\$3,552			\$6,467
Payroll withholdings payable	3,763				3,763
Due to other Funds		14,706			14,706
Due to others			\$51,207		51,207
Total Liabilities	<u>6,678</u>	<u>18,258</u>	<u>51,207</u>	<u>NONE</u>	<u>76,143</u>
Fund Equity:					
Investment in general fixed assets				\$62,278	62,278
Fund balance-unreserved-undesignated	<u>7,479</u>	<u>57,831</u>			<u>65,310</u>
Total Fund Equity	<u>7,479</u>	<u>57,831</u>	<u>NONE</u>	<u>62,278</u>	<u>127,588</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$14,157</b>	<b>\$76,089</b>	<b>\$51,207</b>	<b>\$62,278</b>	<b>\$203,731</b>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTY JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(GAAP Basis) and Actual  
For the Year Ended December 31, 2003

	.....GENERAL FUND.....			.....SPECIAL REVENUE FUNDS.....		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>						
Intergovernmental revenues:						
Federal		\$4,370	\$4,370	\$120,000	\$120,203	\$203
State - Department of Social Services	\$25,000	25,000		25,000	25,000	
Fees, charges, and commissions for services:						
Collection fees				73,000	73,430	430
Commissions on fines and forfeitures	35,800	38,744	2,944			
Use of money and property - interest earnings				650	645	(5)
Other revenue	5,500	446	(5,054)	700	939	239
Total revenues	<u>66,300</u>	<u>68,560</u>	<u>2,260</u>	<u>219,350</u>	<u>220,217</u>	<u>867</u>
<b>EXPENDITURES</b>						
General government - judicial						
Current:						
Personal services and related benefits	50,000	51,690	(1,690)	159,000	157,924	1,076
Operating services	22,000	17,835	4,165	55,000	63,283	(8,283)
Materials and supplies	7,000	10,288	(3,288)	8,025	6,080	1,945
Travel and other charges	7,500	2,388	5,112	1,000	546	454
Total expenditures	<u>86,500</u>	<u>82,201</u>	<u>4,299</u>	<u>223,025</u>	<u>227,833</u>	<u>(4,808)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	(20,200)	(13,641)	(6,559)	(3,675)	(7,616)	(3,941)
<b>OTHER FINANCING SOURCE (Use)</b>						
Transfers in				25,000	24,000	1,000
Transfers out				(25,000)	(24,000)	(1,000)
Total other financing source (use)	NONE	NONE	NONE	25,000	NONE	NONE
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	(20,200)	(13,641)	(6,559)	21,325	(7,616)	28,941
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	21,000	21,120	(120)	63,365	65,447	2,082
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$800</u>	<u>\$7,479</u>	<u>\$6,679</u>	<u>\$84,690</u>	<u>\$57,831</u>	<u>\$26,859</u>

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana**

**Notes to the Financial Statements  
As of and for the Year Ended December 31, 2003**

**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 judicial district encompasses the parish of Caldwell, Louisiana.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Caldwell Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Caldwell 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 organizations' 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  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
Notes to the Financial Statements (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 maintains and operates the parish courthouse in which the district attorneys' office is located, the district attorney was determined to be a component unit of the Caldwell 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 district attorney uses funds and account groups to report on financial position and the results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a governments' general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district attorneys' current operations require the use of only governmental and fiduciary funds and are described as follows:

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
Notes to the Financial Statements (Continued)

**General Fund (District  
Attorneys' Expense)**

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, 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 Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants and fees for services. Those revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specified expenses of the district attorney's office.

**Fiduciary Fund Type - Agency Fund**

The agency fund is used as a depository for partial payments on the collection of worthless checks. Disbursements are made to merchants and to the sheriff's office when full amount is collected. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**C. GENERAL FIXED ASSETS AND  
LONG-TERM DEBT**

Fixed assets purchased from governmental funds are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 55 per cent of fixed assets are valued at actual cost, while the remaining 45 per cent are valued at estimated cost based on the actual cost of like items. No depreciation has been provided on general fixed assets. The district attorney has no long-term debt at December 31, 2003.

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
Notes to the Financial Statements (Continued)

**D. BASIS OF ACCOUNTING**

The financial and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district attorney uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collector.

Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

**Expenditures**

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



DISTRICT ATTORNEY OF THE  
 THIRTY-SEVENTH JUDICIAL DISTRICT  
 Parish of Caldwell, Louisiana  
 Notes to the Financial Statements (Continued)

**E. BUDGET PRACTICES**

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditure. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2003, the district attorney has cash and cash equivalents (book balances) totaling \$112,646 follows:

Demand deposits	\$83,364
Petty cash	30
Time deposits	<u>29,252</u>
Total	<u><u>\$112,646</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 2003, total \$115,073 and are fully secured by federal deposit insurance.

**G. VACATION AND SICK LEAVE**

All employees are entitled to one to three weeks of non-cumulative vacation leave and ten to fifteen days of non-cumulative sick leave each year. Unused vacation and sick

DISTRICT ATTORNEY OF THE  
 THIRTY-SEVENTH JUDICIAL DISTRICT  
 Parish of Caldwell, Louisiana  
 Notes to the Financial Statements (Continued)

leave cannot be carried forward to the succeeding year. At December 31, 2003, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

**H. TOTAL COLUMN ON THE  
 BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present 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.

**I. RISK MANAGEMENT**

The district attorney is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions. To handle such risk of loss, the district attorney maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 2003.

**2. RECEIVABLES**

The following is a summary of receivables at December 31, 2003:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental revenues:			
State - Department of Social Services		\$11,037	\$11,037
Commissions on fines and forfeitures	\$3,064		3,064
Total	<u>\$3,064</u>	<u>\$11,037</u>	<u>\$14,101</u>

DISTRICT ATTORNEY OF THE  
 THIRTY-SEVENTH JUDICIAL DISTRICT  
 Parish of Caldwell, Louisiana  
 Notes to the Financial Statements (Continued)

**3. DUE TO/FROM OTHER FUNDS**

	Due from Other Funds	Due to Other Funds
General Fund	\$3,601	
Title IV-D		\$14,706
Worthless Check	<u>11,105</u>	
Total	<u>\$14,706</u>	<u>\$14,706</u>

**4. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in office equipment follows:

Balance, January 1, 2003	\$62,278
Additions	NONE
Deletions	<u>NONE</u>
Balance at December 31, 2003	<u>\$62,278</u>

**5. PENSION PLAN**

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

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 below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below age 62. The retirement benefit is equal to 3 percent of the members' average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
Notes to the Financial Statements (Continued)

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 percent of the members' final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Plan members are required by state statute to contribute 7.0 per cent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. No contribution is currently required by the district attorney. Contributions to the system include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney made no contributions to the system for the year ending December 31, 2003.

Substantially all other employees of the Thirty-Seventh Judicial district are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan 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 twenty-eight 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 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 per cent of final-average salary for each salary for each year of service credited after the revision date. Final



**DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT**  
Parish of Caldwell, Louisiana  
Notes to the Financial Statements (Continued)

average salary is the employees' average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Under Plan A, members are required by state statute to contribute 9.50 per cent of their annual covered salary and the Thirty-Seventh Judicial District is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Thirty-Seventh Judicial District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirty-Seventh Judicial Districts' contributions to the System under Plan A for the years ending December 31, 2003, 2002, and 2001, were \$8,100, \$7,494, and \$7,494, respectively, equal to the required contributions for each year.

**6. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balance due to others follows:

Balance at January 1, 2003	\$52,759
Additions	26,894
Reductions	<u>(28,446)</u>
Balance at December 31, 2003	<u><u>\$51,207</u></u>

**7. OPERATING LEASES**

On January 1, 2003, the district attorney entered into a 36-month lease with GMAC SmartLease for a vehicle to be used by the district attorney's office. Payments on the lease total \$5,987.88 for 2003. The remaining balance of \$5,987.12 is due in monthly installments of \$498.99.

DISTRICT ATTORNEY OF THE  
 THIRTY-SEVENTH JUDICIAL DISTRICT  
 Parish of Caldwell, Louisiana  
 Notes to the Financial Statements (Continued)

**8. LITIGATION AND CLAIMS**

At December 31, 2003, the district attorney is not involved in any litigation, nor is he aware of any unasserted claims.

**9. 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.

**10. FEDERAL FINANCIAL ASSISTANCE**

During the year ended December 31, 2003, the District Attorney of the Thirty-Seventh Judicial District participated in the following federal financial assistance program:

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	PASS- THROUGH GRANTORS' NUMBER	CFDA NUMBER	EXPENDITURES YEAR ENDED December 31, 2003
<b>UNITED STATES DEPARTMENT HEALTH AND HUMAN SERVICES</b>			
Passed through Louisiana Commission on Law Enforcement - Develop Accountability-Based Sanctions	A01-8-049	16.523	\$4,370
Passed through Louisiana Department of Social Services - Child Enforcement Title IV-D	509089	13.783	<u>120,203</u>
<b>TOTAL</b>			<u>\$124,573</u>

**SUPPLEMENTAL INFORMATION SCHEDULES**

**DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Year Ended December 31, 2003**

**SPECIAL REVENUE FUNDS**

**TITLE IV-D FUND**

The 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.

**WORTHLESS CHECK FUND**

The Worthless Check Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorneys' office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used only to defray the salaries and expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

**FAMILIES IN NEED OF SERVICES (FINS)**

The Families in Need of Services (FINS) Fund consists of a state grant funded by the Louisiana Department of Social Services. The purpose of the fund is to intervene in a familys' life so that appropriate services to remedy the familys' dysfunction can be secured and to establish a family service plan binding upon all family members and the appropriate service providers.

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 2003

	TITLE IV-D FUND	FINS	WORTHLESS CHECK FUND	TOTAL
<b>ASSETS</b>				
Cash and cash equivalents	\$8,760	\$1,841	\$43,346	\$53,947
Receivables	11,037			11,037
Due from Title IV-D Fund			11,105	11,105
TOTAL ASSETS	<u>\$19,797</u>	<u>\$1,841</u>	<u>\$54,451</u>	<u>\$76,089</u>
<b>LIABILITIES</b>				
Liabilities:				
Accounts payable	\$3,400		\$152	\$3,552
Due to other funds	14,706			14,706
Total liabilities	<u>18,106</u>	<u>NONE</u>	<u>152</u>	<u>18,258</u>
Fund Equity - fund balances - unreserved - undesignated	<u>1,691</u>	<u>\$1,841</u>	<u>54,299</u>	<u>57,831</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$19,797</u>	<u>\$1,841</u>	<u>\$54,451</u>	<u>\$76,089</u>

DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 2003

	TITLE IV-D FUND	FINS	WORTHLESS CHECK FUND	TOTAL
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants	\$120,203			\$120,203
State grants		\$25,000		25,000
Fees, charges, and commissions for services - collection fees			\$73,430	73,430
Use of money and property	140		505	645
Other revenue		939		939
Total revenues	<u>120,343</u>	<u>25,939</u>	<u>73,935</u>	<u>220,217</u>
<b>EXPENDITURES</b>				
General government:				
Current:				
Personal services and related benefits	109,611	24,996	23,317	157,924
Operating services	7,149		56,134	63,283
Materials and supplies	6,070	10		6,080
Travel and other charges	546			546
Total expenditures	<u>123,376</u>	<u>25,006</u>	<u>79,451</u>	<u>227,833</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>(3,033)</b>	<b>933</b>	<b>(5,516)</b>	<b>(7,616)</b>
<b>OTHER FINANCING SOURCE (Use)</b>				
Transfer in		24,000		24,000
Transfer out		<u>(24,000)</u>		<u>(24,000)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	<b>(3,033)</b>	<b>933</b>	<b>(5,516)</b>	<b>(7,616)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>4,724</b>	<b>908</b>	<b>59,815</b>	<b>65,447</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b><u>\$1,691</u></b>	<b><u>\$1,841</u></b>	<b><u>\$54,299</u></b>	<b><u>\$57,831</u></b>

**Independent Auditor's Report Required  
by *Government Auditing Standards***

The following independent auditor's report on compliance with laws, regulations, contracts and internal control is presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Mary Jo Finley, CPA**

A Professional Corporation  
129 Chambola Drive  
Columbia, LA 71418  
Phone (318) 649-5089

**Independent Auditor's Report on Compliance and  
Internal Control Over Financial Reporting**

HONORABLE ILEY EVANS  
DISTRICT ATTORNEY OF THE  
THIRTY-SEVENTH JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District as of and for the year ended December 31, 2003 and have issued my report thereon dated April 7, 2004. I conducted my audit in accordance with U.S. 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 Thirty-Seventh Judicial District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the District Attorney of the Thirty-Seventh Judicial District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.



DISTRICT ATTORNEY OF THE THIRTY-SEVENTH  
JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 2003

This report is intended solely for the information and use of the District Attorney of the Thirty-Seventh Judicial District, the Louisiana Legislative Auditor, and management of the district attorney's office and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of these reports may be limited, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.



Columbia, Louisiana  
April 7, 2004

**DISTRICT ATTORNEY OF THE THIRTY-SEVENTH  
JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2003**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of District Attorney of the Thirty-Seventh Judicial District.
2. No instances of noncompliance material to the financial statements of District Attorney of the Thirty-Seventh Judicial District were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**DISTRICT ATTORNEY OF THE THIRTY-SEVENTH  
JUDICIAL DISTRICT  
Parish of Caldwell, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 2003**

There were no audit findings reported in the audit for the year ended December 31, 2002.