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DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LIVESTOCK, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

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 7-28-04

DISTRICT ATTORNEY OF THE THIRTEETH JUDICIAL DISTRICT
LISSEVILLE, LOUISIANA
TABLE OF CONTENTS
DECEMBER 31, 2003

	<u>PAGE</u>
Independent Auditor's Report	1
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	3
Notes to Financial Statements	4-11
Supplemental Information Schedules - Special Revenue Funds	12-14
Schedule of Expenditures of Federal Awards	15
Notes to the Schedule of Expenditures of Federal Awards	16
Schedule of Findings and Questioned Costs	17
Report on Compliance and Internal Control Over Financial Reporting	18

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INDEPENDENT AUDITOR'S REPORT

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
INSTITUTE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Honorable William B. Tilley
District Attorney of the Thirtieth Judicial District
Lafayette, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 2003, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the district attorney's office. Our responsibility is to express an opinion on those general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 general purpose 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 aspects, the financial position of the District Attorney of the Thirtieth Judicial District, as of December 31, 2003, and the results of operations for the year that ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated June 18, 2004 on our consideration of the District Attorney of the Thirtieth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Thirtieth Judicial District, taken as a whole. The accompanying supplemental information schedules (combining schedules of Special Revenue Funds) 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. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material aspects in relation to the general purpose financial statements taken as a whole.

Marcus, Robinson and Hassell

Marcus, Robinson and Hassell
Monroe, Louisiana
June 18, 2004

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003

	GOVERNMENTAL FUNDS		ACCOUNT GROUP	TOTAL
	GENERAL FUND	SPECIAL REVENUE FUNDS	GENERAL FIXED ASSETS	(MEMORANDUM ONLY)
ASSETS				
Cash (Note 2)	351,750	448,211	0	799,961
Receivables (Note 3)	16,578	48,189	0	64,767
Due From Other Funds	968	3,581	0	4,549
Equipment (Note 4)	0	0	180,510	180,510
TOTAL ASSETS	<u>369,296</u>	<u>499,981</u>	<u>180,510</u>	<u>1,049,787</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	8,182	5,485	0	13,667
Payroll Deductions Payable	8,604	0	0	8,604
Due to Other Funds	3,581	968	0	4,549
Due to Others	<u>32,039</u>	<u>0</u>	<u>0</u>	<u>32,039</u>
TOTAL LIABILITIES	<u>52,406</u>	<u>6,453</u>	<u>0</u>	<u>58,859</u>
Fund Equity:				
Investments in General Fixed Assets	0	0	180,510	180,510
Fund Balances - Unreserved - Undesignated	<u>311,570</u>	<u>488,525</u>	<u>0</u>	<u>799,995</u>
TOTAL FUND EQUITY	<u>311,570</u>	<u>488,525</u>	<u>180,510</u>	<u>979,605</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>369,296</u>	<u>499,981</u>	<u>180,510</u>	<u>1,049,787</u>

See Notes to Financial Statements

**DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS AND ACTUAL)
FOR THE YEAR ENDED DECEMBER 31, 2025**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES						
Commissions on Fines & Forfeitures	92,080	92,790	790	0	0	0
Court Costs	248,760	245,531	(3,169)	0	0	0
Collection Fees	0	0	0	42,908	42,908	(2,100)
Louisiana Department of Social Services						
Title IV-D	0	0	0	120,808	127,693	7,885
Louisiana Victim Assistance Grant	25,000	25,000	0	0	0	0
Commissions	18,000	17,597	(603)	0	0	0
Interest Earnings	1,800	1,965	185	2,508	2,738	230
Other Revenues	42,000	42,899	899	0	0	0
TOTAL REVENUES	477,580	455,612	(1,968)	267,208	273,339	6,131
EXPENDITURES						
General Government - Judiciary						
Salaries and Related Benefits	214,580	212,184	11,166	176,208	171,257	4,943
Operating Services	79,700	65,846	4,854	10,800	10,884	(84)
Material and Supplies	28,000	28,509	(509)	1,800	1,594	1,600
Travel and Seminars	16,500	16,059	441	100	99	1
Capital Outlay	82,200	78,000	3,200	0	0	0
TOTAL EXPENDITURES	321,280	300,298	21,082	187,908	182,708	4,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	(84,408)	(64,686)	19,714	80,300	90,631	10,331
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	100,000	100,000	0	0	0	0
Operating Transfers Out	0	0	0	(100,000)	(100,000)	0
TOTAL OTHER FINANCING SOURCES (USES)	100,000	100,000	0	(100,000)	(100,000)	0
EXCESS REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES						
	18,408	34,112	0	(22,638)	(11,962)	10,676
FUND BALANCE AT BEGINNING OF YEAR	273,408	275,618	0	498,422	498,422	0
FUND BALANCE AT END OF YEAR	291,816	311,530	13,714	475,784	486,460	10,676

See Notes to Financial Statements

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003**

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district; is the representative of the state before the grand jury in his district; and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Thirtieth Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (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

The accompanying general purpose 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.

C. FUND ACCOUNTING

The district attorney uses funds and an account group to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies and the acquisition of general fixed assets. Governmental funds of the district attorney include the following:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 13:971.11, which provides that 11 percent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Title IV-D Social Revenue Fund

The Title IV-D Social 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 support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Workless Check Collection Fee Special Revenue Fund

The Workless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a 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.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the district attorney is notified by the bank. Interest income on interest-bearing demand deposits is recorded at the end of each month when credited by the bank. 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 that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the district attorney. These other financing sources (uses) are recognized at the time the underlying event occurs.

E. BUDGETS

The district attorney prepares annual budgets for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting. The proposed budgets are made available for public inspection no later than 15 days prior to the beginning of each fiscal year. Budgets are formally adopted by the district attorney who has sole authority to amend them. Formal budget integration (within the accounting records) is not employed as a management control device. Encumbrances are not recognized; therefore, encumbrances are not reflected for either budgeting or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amounts included in the accompanying financial statements include the original adopted budgets after the addition of any amendments made during the year.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the auditor's accounting system.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2005**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. CASH

Cash includes amounts in demand deposits and interest bearing demand deposits. Under state law, the district attorney may deposit funds in demand deposit, interest bearing demand deposit, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. FIXED ASSETS

Fixed assets are recorded at expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. The district attorney has no public domains or infrastructures that would require capitalization. No depreciation has been provided on general fixed assets. All fixed assets owned by the district attorney's office are valued at historical cost. All other fixed assets used in the district attorney's office are provided by the Vernon Parish Police Jury and are accounted for in the general fixed assets account group of the police jury.

I. COMPENSATED ABSENCES

Full time employees are granted ten (10) working days of vacation per year for the first through sixth year of service; fifteen (15) working days per year for the seventh through twelfth year; and twenty (20) working days per year after the twelfth year of service.

Part-time Assistant District Attorneys are authorized ten (10) working days per year.

The District Attorney and First District Attorney are authorized thirty (30) working days per year after the twentieth year of service.

Vacation time may be accumulated from year to year but no more than thirty (30) days of vacation can be taken in one year.

In the event of resignation, termination of employment, or retirement, an employee will be compensated for any unused accumulated vacation time.

The District Attorney and all full-time employees can elect to receive either compensatory time or compensatory pay for each hour worked in excess of seven hours per day computed by calendar minute. Compensatory time can be accumulated and taken as vacation time or, if elected, compensatory pay can be paid annually or upon resignation, termination of employment, or retirement.

Each full-time employee shall accrue sick leave at the rate of one (1) day per month. Accumulated sick leave cannot exceed seventy-two (72) days. In the event of resignation, termination of employment, or retirement, full time employees will be paid full accumulated sick leave not to exceed seventy-two (72) days.

J. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned *Memorandum Only* to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE 2 - CASH

At December 31, 2003, the district attorney has cash and cash equivalents (book balances) totaling \$796,961 as follows:

Petty Cash	\$39
Demand Deposits	<u>\$796,922</u>
	<u>\$796,961</u>

Cash is classified into three categories to give an indication of the level of risk assumed at year-end. Category 1 includes cash issued or registered which are held by the district attorney or its agent in the district attorney's name. Category 2 includes unissued or unregistered cash for which securities are held by the bank or agent in the district attorney's name. Category 3 includes unissued or unregistered cash with the securities held by the bank or agent, not in the district attorney's name, but pledged to the district attorney.

The carrying amount of the district attorney's deposits with financial institutions was \$839,771 and the book balance was \$796,961. The bank balances are categorized as follows:

Category 1	\$379,674
Category 2	\$481,098
Category 3	<u> 0</u>
	<u>\$860,772</u>

NOTE 3 - RECEIVABLES

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

	General Fund	Special Revenue Fund	Total
Commissions On Fees	\$7,977	0	\$ 7,977
Court Costs	7,878	0	7,878
Commissions - Other	1,651	0	1,651
Grants from LA Department of Social Services:			
Title IV-D	<u> 0</u>	-48,182	-48,182
TOTAL	<u>\$16,426</u>	<u>\$ -48,182</u>	<u>\$ -31,756</u>

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance January 1, 2003	\$ 101,960
Additions	78,650
Deletions	<u> 0</u>
Balance December 31, 2003	<u>\$180,610</u>

In 2003, a capitalization policy of items of \$5,000 or greater was adopted. All items previously capitalized with a cost of less than \$5,000 were deleted for the year ending December 31, 2003.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE 5 - DEFINED BENEFIT PENSION PLANS

A. DISTRICT ATTORNEY'S RETIREMENT SYSTEM:

Plan Description

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

Assistant district attorneys who were, 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 20 or more years of creditable service regardless of age may retire with a 3 per cent 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 per cent benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with a 3 per cent 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 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's final average compensation, defined by L.R.S. 11:5581(3), multiplied by the number of years of his membership service, not to exceed 180 per cent of 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 18 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 benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 180 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2309 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5531.

Funding Policy

Plan members are required by state statute to contribute 7 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 0.0 percent of annual covered payroll. Contributions to the System also include 0.2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana 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 11:165, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003**

NOTE 3. DEFINED BENEFIT PENSION PLANS - CONTINUED

B. PAROCHIAL EMPLOYEE'S RETIREMENT SYSTEM

Plan Description

The District Attorney's administrative and secretarial employees are members of the Parochial Employee's Retirement System (System), a multiple-employer (cost-sharing), 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 benefits provisions. The employees are members of Plan B administered by the System.

All permanent employees working at least twenty-eight hours per week, who are paid wholly or in part from district attorney funds and all elected parish officials are eligible to participate in the System. Members covered under Plan A who retire at or after age 60 with at least 10 years of creditable service, 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. 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 benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The Parochial Employee's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Parochial Employee's Retirement System of Louisiana, PO Box 14519, Baton Rouge, Louisiana 70898-4519, or by calling (224) 928-1361.

Funding Policy

Plan members are required by state statute to contribute 3.0 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 2.15 percent of annual covered payroll. Contributions to the System also include 0.25 per cent (except Orleans and East Baton Rouge Parishes) of the ad valorem taxes collected throughout the state. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. As provided by Louisiana Revised Statute 11:165, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contributions to the system under Plan B for the year ending December 31, 2003 were \$3,007,14, equal to the required contributions for the year.

C. STATE OF LOUISIANA DEFERRED-COMPENSATION PLAN

Plan Description

Effective September 1, 2000 all full time employees are eligible to participate in the State of Louisiana Deferred Compensation Plan. The Plan is pursuant to IRC Section 457, and Louisiana R.S. 42:2381-1308.

Under the Plan, eligible employees can elect to reduce a portion of their salary by deferring it into the plan. Section 457 of the Internal Revenue Code limits the amount which may be deferred each year to the lesser of \$8,000 or 13.15% of includable compensation. Additionally, during the three calendar years ending prior to an employee's retirement age as defined by the Plan, the employee may be eligible to contribute a "catch-up" amount if the maximum allowable contribution was not made in previous years of participation in the Plan.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003**

NOTE 5 - DEFINED BENEFIT PENSION PLANS - CONTINUED

C. STATE OF LOUISIANA DEFERRED COMPENSATION PLAN - CONTINUED

Annual reports are prepared by the Louisiana Public Employees Deferred Compensation Plan. That report may be obtained by writing to the Louisiana Deferred Compensation Plan, 2237 South Acadian Thruway, Suite 702, Denon Rouge, Louisiana 70508.

Funding Policy

Plan members elect the amount of salary deferred on January 1st of each year. The District Attorney made no employer contributions during 2003.

The Thirtieth Judicial District Attorney's contributions to the State of Louisiana Deferred Compensation Plan for the year ending December 31, 2003 was 0, equal to the required contribution for that year.

NOTE 6 - LITIGATION AND CLAIMS

At December 31, 2003, there is no litigation pending against the district attorney.

NOTE 7 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid by the Verdon Parish Police Jury or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Verdon Parish Criminal Court Fund pays certain salaries and employer contributions of noncriminal personnel. In addition, the police jury provides certain fixed assets for the district attorney's office.

NOTE 8 - FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The district attorney participates in the United States Department of Health and Human Services Child Support Enforcement Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.353. 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 the Louisiana Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Louisiana Department of Social Services on a monthly basis. There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the Federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at December 31, 2003:

	<u>Excelsior</u>	<u>Excelsior</u>
General Fund	988	7,581
Special Revenue Fund	7,581	988
	<u>8,569</u>	<u>8,569</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
SUPPLEMENTAL INFORMATION SCHEDULE
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

SPECIAL REVENUE FUNDS

TITLE IV-D FUND

The Title IV-D Fund was authorized by Act 117 of 1973 to establish family and child support programs compatible with TITLE IV-D of the Social Security Act. Use of the funds is for ordinary and necessary expenditures 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 CHECKS COLLECTION FEE FUND

The Worthless Checks Collection Fee Fund was authorized by Louisiana Revised Statutes 16:15. The fund accounts for a specific fee charged by the district attorney for collecting and processing worthless checks. Expenditures from this fund are at the sole discretion of the district attorney, except that funds may not be used to supplement the salary of the district attorney.

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET, DECEMBER 31, 2000**

	<u>TITLE IV, D</u>	<u>WORTHLESS CHECKS COLLECTION FEE</u>	<u>TOTAL</u>
ASSETS			
Cash	153,719	89,493	443,211
Due From Other Funds	7,581	0	7,581
Grants Receivable	<u>40,189</u>	<u>0</u>	<u>40,189</u>
TOTAL ASSETS	<u>401,489</u>	<u>89,493</u>	<u>490,981</u>
LIABILITIES AND FUNDS EQUITY			
Liabilities			
Due to Other Funds	0	968	968
Accounts Payable	<u>758</u>	<u>4,786</u>	<u>5,544</u>
TOTAL LIABILITIES	758	5,754	6,512
Fund Equity - Fund Balances - Unreserved -			
Undesignated	<u>401,731</u>	<u>83,739</u>	<u>485,470</u>
TOTAL LIABILITIES AND FUNDS EQUITY	<u>401,489</u>	<u>89,493</u>	<u>490,981</u>

**DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>TITLE IN D</u>	<u>WORTHLESS CHECKS COLLECTION FEE</u>	<u>TOTAL</u>
REVENUES			
Collection Fees	0	41,800	41,800
Louisiana Department of Social Services: Title IV-D	127,690	0	127,690
Interest Earnings	<u>1,041</u>	<u>748</u>	<u>1,789</u>
TOTAL REVENUES	128,731	42,548	171,279
EXPENDITURES			
General Government - Judicial: Salaries and Related Benefits	134,063	36,690	170,753
Operating Services	11,084	0	11,084
Materials and Supplies	0	1,166	1,166
Travel and Seminars	<u>93</u>	<u>0</u>	<u>93</u>
TOTAL EXPENDITURES	144,240	37,856	182,096
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	84,491	4,692	89,183
OTHER FINANCING SOURCES (USES)			
Operating Transfers Out	<u>0</u>	<u>(102,638)</u>	<u>(102,638)</u>
EXCESS EXPENDITURES AND OTHER USES OVER REVENUES AND OTHER SOURCES	84,491	(97,946)	(11,945)
FUND BALANCE AT BEGINNING OF YEAR	113,603	128,834	242,437
FUND BALANCE AT END OF YEAR	49,112	30,888	80,000

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 2003

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of the district attorney. The district attorney's reporting entity is defined in Note 1 of the Notes to Financial Statements of the general purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting which is described in Note 1 of the Notes to Financial Statements of the general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Federal award revenues are reported in the district attorney's general purpose financial statements as follows:

General Fund	\$ 0
Special Revenue Funds	212,881
	<u>\$212,881</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in any related federal financial reports except for changes, if any, made to reflect amounts in accordance with generally accepted accounting principles.

NOTE 5 - MAJOR FEDERAL AWARDS

The dollar threshold of \$100,000 was used to distinguish between Type A and Type B federal programs.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEEKILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2003

PART I - SUMMARY OF THE AUDITOR'S RESULTS

Financial Statement Audit

- i. The type of audit report issued was unqualified.
- ii. There were no reportable conditions required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statement.

Audit of Federal Awards

- iv. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
- v. The audit disclosed no audit findings which the auditor is required to report under OMB Circular No. A-133, Section 31004.
- vi. There were no major federal programs for the year ended December 31, 2003.
- vii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular No. A-133, Section 32003) was \$500,000.

PART II - Finding(s) relating to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards:

NONE

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MEMBERSHIP ACCOUNTANTS

**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 William E. Tilley
District Attorney of the Thirtieth Judicial District
Lafayette, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 2003, and have issued our report thereon dated June 18, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 Thirtieth Judicial District's general purpose financial statements are free of material misstatements, 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 Thirtieth Judicial District's internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the general purpose 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 and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditor of Louisiana, and is not intended to be and should not be used by anyone other than the specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
June 18, 2004