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**DISTRICT ATTORNEY OF THE NINETEENTH  
JUDICIAL DISTRICT**

**EAST BATON ROUGE PARISH, LOUISIANA**

**FINANCIAL REPORT**

**DECEMBER 31, 2003**

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Under provisions of state law, this report is a public document. A copy of this 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.

Report Date: 7-28-04



**EXTRACT ATTORNEY OF THE NINETEENTH  
JUDICIAL DISTRICT**

**EAST BATON ROUGE PARISH, LOUISIANA**

**FINANCIAL REPORT**

**DECEMBER 31, 2001**



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**INDEPENDENT AUDITORS' REPORT**

The Honorable Doug Martin  
District Attorney of the Nineteenth  
Judicial District  
Baton Rouge, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Nineteenth Judicial District, a component unit of the City-Parish of Baton Rouge, as of and for the year ended December 31, 2003. These financial statements are the responsibility of the Office of the District Attorney of the Nineteenth Judicial District. Our responsibility is to express an opinion on these 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 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 the 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District Attorney of the Nineteenth Judicial District, as of December 31, 2003, and the respective results of its operations for the year then 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 May 5, 2004, on our consideration of the District Attorney of the Nineteenth Judicial District's internal control over financial reporting and on 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.

The Management's Discussion and Analysis and budgetary comparison information on pages 7 through 12 and 30 and 31 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-121, *Audit of State, Local Government, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Paetlthornick & Nettleton*

Baton Rouge, Louisiana

May 5, 2004



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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Doug Morous  
District Attorney of the Nineteenth  
Judicial District  
Baton Rouge, Louisiana

We have audited the financial statements of the District Attorney of the Nineteenth Judicial District as of and for the year ended December 31, 2003, and have issued our report thereon dated May 5, 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 Nineteenth Judicial District's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, with which noncompliance could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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 Nineteenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney of the Nineteenth Judicial District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 2003-1.

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 statistically low level the risk that misstatement in accounts that would be material in relation to the basic 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. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control that might be reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the audit committee, management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as public document.

*Paulette Smith-Rattmann*

Baton Rouge, Louisiana  
May 3, 2004





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**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-111**

The Honorable Doug Martin  
District Attorney of the Nineteenth  
Judicial District  
Baton Rouge, Louisiana

**Compliance**

We have audited the compliance of the District Attorney of the Nineteenth Judicial District with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-111 Compliance Requirements that are applicable to its major federal program for the year ended December 31, 2003. The District Attorney of the Nineteenth Judicial District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the District Attorney of the Nineteenth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Nineteenth Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-111, *Audit of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-111 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program covered. An audit includes examining, on a test basis, evidence about the District Attorney of the Nineteenth Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney of the Nineteenth Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Nineteenth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2003.

### Internal Control Over Compliance

The management of the District Attorney of the Nineteenth Judicial District is responsible for establishing and maintaining effective internal control-over-compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Nineteenth Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB-Circular A-123.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be a material weakness. 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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor and public document.

*Paul B. Hardesty, Jr., Auditor*

May 3, 2004

## **DISTRICT ATTORNEY OF THE NINTH-TENTH JUDICIAL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS DECEMBER 31, 2003**

This section of District Attorney's annual financial report presents our discussion and analysis of the District Attorney's financial performance during the fiscal year that ended on December 31, 2003. Please read it in conjunction with the conceptual letter at the front of this report and the District Attorney's financial statements, which follow this section.

#### **FINANCIAL HIGHLIGHTS**

- The District Attorney's total net assets decreased by \$388,491 over the course of this year's operations. During the year, the District Attorney's expenses were \$644,024 more than the \$6.8 million generated in charges for services and operating grants for governmental programs.
- The total cost of the District Attorney's programs was \$1,497,263, an increase of approximately \$190,000 or 1.4 percent.
- The general fund reported a deficit this year of \$486,036.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of four parts—management's discussion and analysis (this section), the basic financial statements, required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds and internal service funds. The basic financial statements include two levels of statements that present different views of the District Attorney:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District Attorney's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District Attorney government, reporting the District Attorney's operations in more detail than the government-wide statements.
  - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
  - Fiduciary fund statements provide information about the financial relationships in which the District Attorney acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide detail about our nonmajor governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statements.

Figure A-1 summarizes the major features of the District Attorney's financial statements, including the portion of the District Attorney's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2003

**Figure A-1  
Major Features of District Attorney's Government and Fund Financial Statements**

	Fund Statements		
	Government-wide Statements	Governmental Funds	Proprietary Funds
Scope	Entire District Attorney government (except fiduciary funds) and the District Attorney's component units.	The activities of the District Attorney that are not proprietary or fiduciary, such as police, fire, and parks.	Instances in which the District Attorney is the trustee or agent for someone else's resources, such as the retirement plan for District Attorney employees.
Required financial statements	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statements of fiduciary net assets</li> <li>• Statements of changes in fiduciary net assets</li> </ul>
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the District Attorney's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid.

## **DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2003**

#### **Government-wide Statements**

The government-wide statements report information about the District Attorney as a whole using accounting methods similar to those used by private-sector companies. The statements report assets (including all of the government's assets and liabilities). All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District Attorney's net assets and how they have changed. Net assets—the difference between the District Attorney's assets and liabilities—is one way to measure the District Attorney's financial health, or position.

- Over time, increases or decreases in the District Attorney's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District Attorney you need to consider additional nonfinancial factors such as changes in the District Attorney's property tax base and the condition of the District Attorney's roads.

The government-wide financial statements of the District Attorney are divided into two categories:

- **Governmental activities**—most of the District Attorney's basic services are included here, such as the police, fire, public works, and parks department, and general administration. Property taxes and state and federal grants finance most of these activities.
- **Fiduciary activities**—Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is considered in nature (assets equal liabilities) and does not involve measurement of results of operations.

#### **Fund Financial Statements**

The fund financial statements provide more detailed information about the District Attorney's most significant funds—not the District Attorney as a whole. Funds are accounting devices that the District Attorney uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by State law and by local ordinances.

## DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2002

#### Fund Financial Statements (continued)

The District Attorney has two kinds of funds:

- **Governmental funds**—Most of the District Attorney's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationship (or differences) between them.
- **Fiduciary funds**—We exclude these activities from the District Attorney's government-wide financial statements because the District Attorney cannot use these assets to finance its operations.

#### FINANCIAL ANALYSIS OF THE DISTRICT ATTORNEY AS A WHOLE

**Net assets.** The District Attorney's combined net assets decreased between fiscal years 2002 and 2001 to approximately \$2.67 million. (See Table A-1.)

Table A-1  
District Attorney's Net Assets  
(in millions of dollars)

	Governmental Activities	
	2001	2002
Current and other assets	\$2,310,154	\$2,771,634
Capital assets	283,750	378,006
<b>Total assets</b>	<b>2,593,904</b>	<b>3,149,640</b>
Current liabilities	152,640	243,380
Noncurrent liabilities	368,310	218,540
<b>Total liabilities</b>	<b>520,950</b>	<b>461,920</b>
<b>Net assets</b>		
Invested in capital assets, net of related debt	283,750	378,006
Unrestricted	1,809,120	2,318,590
<b>Total net assets</b>	<b>\$2,092,870</b>	<b>\$2,696,596</b>

Net assets of the District Attorney's governmental activities decreased 21.7 percent to approximately \$2.70 million.

**Change in net assets.** The District Attorney's total revenues decreased by 0.81 percent to \$6.8 million (See Table A-2). Approximately 77 percent of the District Attorney's revenue comes from appropriations from the State of Louisiana and the City of East Baton Rouge Parish of East Baton Rouge.

The total cost of all programs and services increased approximately \$198,080 or 2.6 percent. The District Attorney's expense covers all services performed by its office.

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

December 31, 2003

**Governmental Activities**

Revenues for the District Attorney's governmental activities decreased 6.1 percent, while total expenses increased 2.6 percent.

**Table A-2  
Changes in District Attorney's Net Assets**

	<u>Governmental Activities</u>	
	<u>2003</u>	<u>2002</u>
<b>Revenues</b>		
Program revenues		
Charges for services	\$1,465,169	\$1,560,916
State grants and entitlements	5,358,696	5,312,537
Other	37,131	81,184
<b>Total revenues</b>	<u>6,861,096</u>	<u>6,954,637</u>
<b>Expenses</b>		
General government	7,497,283	7,327,416
<b>Total expenses</b>	<u>7,497,283</u>	<u>7,327,416</u>
<b>Decrease in net assets</b>	<u>(536,187)</u>	<u>(372,779)</u>

- The cost of all governmental activities this year increased by approximately 2.6 percent to \$7.5 million.

**Table A-3  
Net Cost of District Attorney's Governmental Activities**

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
Public Safety	\$ 6,704,157	\$ 6,448,835	(\$ 668,224)	(\$ 457,998)
DV-D program	318,131	838,481	3,196	3,987
	<u>\$ 7,022,288</u>	<u>\$ 7,287,316</u>	<u>(\$ 665,028)</u>	<u>(\$ 453,911)</u>

## **DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2003**

#### **FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As the District Attorney completed the year, its governmental funds reported a combined fund balance of \$2.87 million, a decrease from last year. Included in this year's total change in fund balance, however, is an increase of \$99,807 in the net position obligation that will be funded over a period of years.

#### **General Fund Budgetary Highlights**

- Over the course of the year, the District Attorney had no need to revise its budget.

#### **CAPITAL ASSET AND DEBT ADMINISTRATION**

##### **Capital Assets**

At the end of 2003, the District Attorney had invested \$281,765 in capital assets. (See Table A-4.)

**Table A-4**  
**District Attorney's Capital Assets**  
(net of depreciation)

	<u>Governmental Activities</u>	
	<u>2003</u>	<u>2002</u>
Furniture	\$ 43,358	\$ 42,394
Vehicles	243,187	227,823
<b>Total</b>	<b>\$ 286,545</b>	<b>\$ 270,217</b>

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The District Attorney is dependent on the State of Louisiana and the City of Baton Rouge for approximately 77 percent of its revenues. These entities receive a substantial part of their revenues from taxes. The economy is not expected to generate any significant growth. Therefore, the District Attorney's future revenues are expected to be consistent with the current years. The budget for the 2004 year is approximately the same as the year 2003's budget.

#### **CONTACTING THE DISTRICT ATTORNEY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District Attorney's finances and to demonstrate the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. John Stroupfield, First Assistant District Attorney, 222 St. Louis St., Governmental Building, 7<sup>th</sup> Floor, Baton Rouge, LA 70803.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

STATEMENT OF NET ASSETS

DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$ 2,081,079
Receivables	239,288
Capital assets, net of accumulated depreciation	<u>281,765</u>
TOTAL ASSETS	<u>2,602,132</u>

LIABILITIES AND NET ASSETS

LIABILITIES

Accounts payable	\$9,054
Accrued compensated absences	182,386
Net pension obligation	348,579
Other liabilities	<u>21,521</u>
TOTAL LIABILITIES	<u>561,540</u>

NET ASSETS

Invested in capital assets	281,765
Unrestricted	<u>1,809,328</u>
TOTAL NET ASSETS	<u>\$ 2,091,093</u>

The accompanying notes are an integral part of this financial statement.



**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Governmental Unit
<b><u>FUNCTIONS/PROGRAMS</u></b>				
<b>Governmental activities:</b>				
Public safety	\$ 6,742,310	\$ 1,465,169	\$ 4,629,164	\$ (647,215)
Health and welfare	795,112	-	718,126	3,184
<b>Total governmental activities</b>	<b>7,497,280</b>	<b>1,465,169</b>	<b>5,388,999</b>	<b>(544,924)</b>
<b>General Revenues:</b>				
Interest and investment earnings				24,318
Miscellaneous				23,215
<b>Total general revenues and special items</b>				<b>51,533</b>
Deficiency of revenues over expenses				(186,891)
Net assets - January 1, 2003				2,679,576
Net assets - December 31, 2003				<b>\$ 2,090,083</b>

The accompanying notes are an integral part of this financial statement.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 1996

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and certificates of deposit	\$ 1,888,772	\$ 182,278	\$ 2,071,050
Accounts receivable:			
Grants from Louisiana Department of Health and Hospitals	-	122,800	122,800
Other	186,481	-	186,481
<b>TOTAL ASSETS</b>	<u>\$ 1,889,153</u>	<u>\$ 305,078</u>	<u>\$ 2,194,231</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 88,419	\$ 438	\$ 88,857
Accrued/uncompensated absences	89,087	12,269	101,356
Other liabilities	21,321	-	21,321
<b>TOTAL LIABILITIES</b>	<u>178,827</u>	<u>12,707</u>	<u>191,534</u>
<b>Fund balances:</b>			
Unreserved - undesignated	<u>1,610,326</u>	<u>292,371</u>	<u>1,902,697</u>
<b>TOTAL FUND BALANCES</b>	<u>1,610,326</u>	<u>292,371</u>	<u>1,902,697</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,689,203</u>	<u>\$ 305,078</u>	<u>\$ 1,994,281</u>

The accompanying notes are an integral part of this financial statement.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
DECEMBER 31, 2003

Total fund balances - Governmental Funds		\$ 2,317,679
Cost of capital assets at December 31, 2003	\$ 1,476,194	
Less: accumulated depreciation as of December 31, 2003	<u>11,156,529</u>	285,780
Long-Term liabilities are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities consist of:		
Net pension obligation		<u>(88,253)</u>
Total net assets at December 31, 2003 - Governmental Activities		<u>\$ 2,081,885</u>

The accompanying notes are an integral part of this financial statement.

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DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA

**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	General Fund	Special Revenue Fund	Total
<b>REVENUES</b>			
Fees and benefits	\$ 701,000	\$ -	\$ 701,000
Income	31,222	3,000	34,222
Intergovernmental revenue			
Louisiana Department of Social Services	-	708,125	708,125
Insurance payments	17,000	-	17,000
City of Baton Rouge	1,190,287	-	1,190,287
State of Louisiana	1,026,000	-	1,026,000
Check-collection fees	154,000	-	154,000
Private citizens fees	84,430	-	84,430
Other	206,970	-	206,970
<b>TOTAL REVENUES</b>	<u>\$ 3,406,979</u>	<u>711,125</u>	<u>\$ 4,118,104</u>
<b>EXPENDITURES</b>			
General Government:			
Current operating			
Personnel services	1,711,000	700,111	2,411,111
State and equipment	141,007	7,200	148,207
Interest costs	-	-	-
Supplies and office	200,011	20,185	220,196
Other	285,073	14,000	299,073
Capital outlay	60,000	-	60,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,997,191</u>	<u>741,400</u>	<u>\$ 3,738,591</u>
<b>EXCESS OF REVENUES OVER LIABILITIES, EXPENDITURES</b>	<u>(404,000)</u>	<u>15,725</u>	<u>(388,275)</u>
<b>OTHER FINANCING SOURCES USED</b>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (used)	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFICIENCY OF REVENUES, AND OTHER SOURCES COVER EXPENDITURES AND OTHER USES</b>	<u>(404,000)</u>	<u>15,725</u>	<u>(388,275)</u>
Fund balances - beginning of year	<u>1,170,440</u>	<u>287,620</u>	<u>1,458,060</u>
Fund balances - end of year	<u>\$ 1,215,470</u>	<u>\$ 303,345</u>	<u>\$ 1,518,815</u>

The accompanying notes are an integral part of this financial statement.



DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2003

(Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses		\$	(280,433)
Capital Assets:			
Capital outlay capitalized	\$	60,839	
Depreciation expense for year ended December 31, 2003		<u>(167,881)</u>	(106,250)
Some expenses reported in the statement of activities do not require the use of current resources and, therefore, are not reported as expenditures in governmental funds.			
Increase in net pension obligation			<u>(39,807)</u>
Change in Net Assets - Governmental Activities		\$	<u>(356,461)</u>

The accompanying notes are an integral part of this financial statement.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

STATEMENT OF FIDUCIARY NET ASSETS  
DECEMBER 31, 2001

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 42,247
Due from other funds	<u>12</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 42,259</u></b>
<b>LIABILITIES</b>	
Due to other governmental units	<u>\$ 42,259</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 42,259</u></b>

The accompanying notes are an integral part of this financial statement.

## DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

#### **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 within his district, is the representative of the state before the grand jury in his district, is legal advisor to the grand jury, and performs other duties as provided by law. The Nineteenth Judicial District encompasses the parishes of East Baton Rouge, Louisiana.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments*, issued in June 1989. The following is a summary of the District Attorney's significant policies:

#### **A. Financial Reporting Entity**

For financial reporting purposes, in conformance with GASB-Codification Section 2100, the District Attorney of the Nineteenth Judicial District (the District Attorney) is a part of the district court system in the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. Therefore, the District Attorney reports as an independent reporting entity.

As the governing authority of the parish, for reporting purposes, the City-Parish of Baton Rouge is the financial reporting entity for East Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (City-Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the City-Parish of Baton Rouge 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 City-Parish 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 City-Parish.
2. Organizations for which the City-Parish does not appoint a voting majority but are fiscally dependent on the City-Parish.
3. Organizations for which the reporting entity's 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 NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. Financial Reporting Entity (continued)**

Because the City-Parish provides a significant amount of financial resources, the District Attorney was determined to be a component unit of the City-Parish of Baton Rouge, 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 City-Parish, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

**B. Fund Accounting**

The accounts of the District Attorney are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Fund Type**

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute (R.S.) 18:971.11, which provides that 1% of the taxes collected and bonds distributed be transmitted to the District Attorney to defray the necessary expenditures of the District Attorney. The General fund accounts for the operations of the District Attorney's office.

**Special Revenue Fund**

The Special Revenue Fund consists of grants from the Louisiana Department of Social Services, authorized by Act 117 of 1978, 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.



**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Fund Accounting (continued)**

**Escheat Fund Type**

**Agency Fund**

Agency Funds are used to account for assets held by the Office of the District Attorney as an agent for other governments and/or other funds. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations. The District Attorney has established the following agency fund:

**Narcotic Seizure Account**

The District Attorney's Narcotic Seizure Account is used to account for assets awarded by court judgments as a result of seizures and forfeitures of property in successfully prosecuted narcotic and other criminal investigations. The proceeds are held in custody by the District Attorney for distribution as provided under applicable Louisiana Statutes.

**C. Basis of Accounting / Measurement Focus**

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Financial Reporting for Non-exchange Transactions*.

**Program Revenues**

Program revenues included in the Statements of Activities derive directly from parties outside the School Board's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the school board's general revenues.

**Fund Financial Statements - FYS**

The accounting and financial 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 of these funds present increases (i.e., revenues and other financial resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

## DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

### NOTES TO FINANCIAL STATEMENTS

#### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### C. Basic Accounting (Measurement Focus) (continued)

###### Fund Financial Statements (FFS) (continued)

Governmental and Agency Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to receipt - that is, when they become measurable and available to pay current period liabilities. Commissions on fines and bond forfeitures are reported in the year they are collected by the tax collector. Grants and state appropriations are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when earned. Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees, and general long-term obligations principal and interest payments are recognized only when due.

Transfers between funds that are not reported to be repaid are accounted for as other financing sources.

##### D. Budgets and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with the Municipal Budget Act of the State of Louisiana, the District Attorney prepares operating budgets for the general and special revenue funds at least fifteen days prior to the commencement of the budgetary fiscal year. The operating budgets include proposed expenditures and the means of financing them for the upcoming year.
2. The budgets are available for public inspection for a fifteen day period prior to a public hearing held to obtain taxpayer comment.
3. The budgets are adopted at the public hearing and are authorized for implementation on the first day of the fiscal year.
4. The budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).
5. The budgets may be revised during the year as estimates regarding revenues and expenditures change.
6. Appropriations lapse at the end of each fiscal year.

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Accumulated Absence**

On January 1, 1987, the District Attorney adopted a policy for leave benefits which allows a maximum of 15 days of vacation leave per calendar year to be earned. Employees may accumulate a maximum of 60 hours to be carried forward to a succeeding calendar year. Upon termination, employees are paid for their unused vacation leave. Sick leave is allowed to accrue and accumulate. However, such sick leave benefits are payable only upon absence from work for medical reasons. Upon termination, accumulated sick leave lapses, and no payments are made for the unused accumulations. Under the leave policy adopted, accrual of unused vacation leave in the financial statements is required in accordance with GASB Statement No. 18. However, accrual of unused sick leave is not required since the amount accumulated lapses upon termination.

**F. Cash and Certificates of Deposit**

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

**G. Capital Assets**

All capital assets are capitalized at historical cost, or eliminated historical costs, for assets whose actual cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$500 or more for capitalizing capital assets.

Capital assets are recorded in the GFRPs, but are not reported in the FPS. All capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District Attorney, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 5 to 7 years.

**H. Operating Transfers In and Out**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the transfers are accounted for through the various due from and due to accounts.

**I. Use of Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**2. CAPITAL ASSETS**

Capital assets and depreciation activity as of and for the year ended December 31, 2003 are as follows:

	Furniture and Equipment	Vehicles	Total
Cost of capital assets, December 31, 2002	\$ 480,866	\$ 546,212	\$1,027,078
Additions	1,746	57,084	58,830
Deletions	( - )	( 37,283)	( 37,283)
Cost of capital assets, December 31, 2003	\$ 482,612	\$ 566,013	\$1,048,625
Accumulated depreciation, December 31, 2002	\$ 538,412	\$ 318,530	\$1,057,942
Additions	21,572	141,589	163,161
Deletions	( - )	( 37,283)	( 37,283)
Accumulated depreciation, December 31, 2003	\$ 559,984	\$ 422,836	\$1,182,820
Capital assets, net of accumulated depreciation, at December 31, 2003	\$ 922,628	\$ 343,177	\$ 1,265,805

Depreciation expense of \$167,881 for the year ended December 31, 2003 was charged to the following governmental functions:

Public services	\$ 158,798
Title IV-D	9,083
	\$ 167,881

**4. RETIREMENT SYSTEMS**

The District Attorney and Assistant District Attorneys, whose salaries are paid by the State of Louisiana, and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple employer cost sharing, statewide public employees retirement system administered and controlled by a separate board of trustees. Certain other employees, whose salaries are paid by the Office of the District Attorney, are members of the City of East Baton Rouge, Parish of East Baton Rouge Employees' Retirement System. This system is an agent multiple-employer defined benefit pension plan and operates under the supervision of a seven member board of trustees independent from the City-Parish government.

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**4. RETIREMENT SYSTEMS (continued)**

Further information relevant to each plan follows:

**A. Louisiana District Attorneys' Retirement System (LDARS)**

*Plan Description:* The LDARS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The LDARS issues a publicly available financial report that includes financial statements and required supplementary information for the LDARS. This report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Washington Drive, Baton Rouge, Louisiana 70802, or by calling (225) 267-4824.

*Funding Policy:* Plan members are required to contribute 7.00 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. Member contributions and employer contributions for the LDARS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. There were no employee contributions required for 2003 or 2002.

**B. City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System (CPERS)**

*Plan Description:* The CPERS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The CPERS issues a publicly available financial report that includes financial statements and required supplementary information for the CPERS. This report may be obtained by writing to the City of Baton Rouge, Parish of East Baton Rouge Employees' Retirement System, P. O. Box 1471, Baton Rouge, Louisiana 70802, or by calling (225) 389-3172.

Retirement System for 30 years (Ordinance 18779). Benefit payments are classified into two distinct categories: full retirement and minimum eligibility/benefits. The service requirements and benefits granted for each category are:

1. Full retirement benefits –
  - a. Granted with 20 years of service regardless of age.
  - b. Defined as 7% of average compensation times the number of years of service.

Average compensation is determined by the highest average compensation in 36 consecutive months. In the case of interrupted service, the periods immediately before and after the interruption may be joined to produce 36 consecutive months. Benefits paid to employees shall not exceed 90% of average compensation. Benefits are reduced by 3% for each year below age 55, if service is less than 21 years.

*Funding Policy:* Plan members are required to contribute 8.00 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The rate in effect during 2003 was 10.00 percent of annual covered payroll. Member contributions and employer contributions for the CPERS are established by state law and rates are established by the Metropolitan Council of the City-Parish and are based upon actual studies.

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**4. RETIREMENT SYSTEMS (continued)**

**D. City of Beas Range, Parity of East Beas Range Employees' Retirement System (CEERS) (continued)**

The following information regarding the Retirement System's net pension obligation is based on the December 31, 2003 actuarial valuation:

Annual required contributions	\$ 334,074
Increase on net pension obligation	17,444
Adjustment to annual required contribution	C 36,893
Annual pension cost	314,625
Contributions made	341,668
Increase (decrease) in net pension obligation	27,043
Net pension obligation beginning of year	211,548
Net pension obligation end of year	<u>\$ 238,591</u>

The annual required contribution for the current year was determined as part of the December 31, 2003, actuarial valuation using the Entry Age Normal Actuarial Cost Method with Unfunded Actuarial Accrued Liability. This method compares the theoretical reserve for service prior to the valuation date to plan assets. With this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over both the earnings and service of the individual between entry age (date of membership in the system) and assumed exit age.

Significant actuarial assumptions used in the valuation include: (1) a rate on the investment of present and future assets of 8.0% per year, compounded annually; (2) projected salary increases of 4.0% per year compounded annually, attributable to inflation; (3) additional projected salary increases based on years of service and age attributed to seniority and merit; (4) no post-retirement benefit increases. The actuarial value of assets was determined using the Expected Value Method. This asset valuation method involves the determination of expected value, based on the actuarial asset value at the beginning of the previous year. The difference between the expected value and the market value for total (unrealized and realized) investments gains/losses is then reflected at the rate of 20% per year for each of the subsequent five years. This technique smoothes the volatility of market value for investments.

Trend information for the District Attorney of the Nineteenth Judicial District Deferred-Benefit Pension Plan for Members Enrolled in the City of Beas Range and Parity of East Beas Range Employees' Retirement System:

<u>Fiscal year ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Covered</u>	<u>Net Pension Obligation</u>
12/31/00	\$ 304,987	71.2%	\$ 398,591
12/31/02	323,278	70.8	318,548
12/31/04	279,189	76.1	192,520



**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**5. EXPENDITURES OF THE DISTRICT ATTORNEY'S OFFICE NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the District Attorney paid from funds of the City of Baton Rouge and the Parish of East Baton Rouge. These expenditures for the year ended December 31, 2003 are as follows:

City-Parish of East Baton Rouge	
Contract services	\$ 61,813
Total	\$ 61,813

**6. ON-BEHALF PAYMENTS FOR SALARIES AND FRINGE BENEFITS**

For the year ended December 31, 2003, the District Attorney of Baton Rouge recorded on behalf payments from the following sources:

City-Parish of East Baton Rouge	
Salaries	\$ 2,144,957
Pensions	173,543
Insurance	653,781
Total	\$ 2,972,281
State of Louisiana	
Salaries	\$ 1,416,466

**7. INTERFUND TRANSACTIONS**

The following is a summary of amounts due from and due to other funds at December 31, 2003:

	Due From	Due To
General Fund		
District Attorney's Narcotic Seizure Fund	\$ -	\$ 12
Agency Fund		
General Fund	12	-
	\$ 12	\$ 12

**8. CASH AND CERTIFICATES OF DEPOSIT**

At December 31, 2003, the carrying amount of the District Attorney's deposits was \$1,021,317 and the book balances were \$1,248,598. Of the book balance, \$980,000 was covered by Federal Depositary Insurance and \$1,146,000 was covered by collateral held by the pledging bank's agent in the District Attorney's name.



**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

**9. FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13-763. 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. Beginning July 1998, the State distributed incentive payments and began paying 100% of reimbursement requests. For the year ended December 31, 2003, the District Attorney for the Nineteenth Judicial District expended \$747,853 in reimbursement payments.

The reimbursement payments are controlled 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 a review or audit.

**TRACT ATTORNEYS OF THE FORTY-FIFTH LEGAL DISTRICT**

**GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDING OCTOBER 31, 2002**

	Original	Final	Actual	Variance with Final Budget Favorable (Disadvantage)
<b>REVENUES</b>				
Fees and forfeitures	\$ 150,000	\$ 150,000	\$ 150,000	\$ (0),000
Interest	90,000	90,000	91,000	(0),000
Intergovernmental revenues				
Incentive payments	11,000	11,000	17,000	(1),000
City of Starns Rouge	1,815,000	1,815,000	1,811,000	170,000
State of Louisiana	1,430,000	1,430,000	1,430,000	0,000
Charitable collection fees	100,000	100,000	114,000	(10),000
Parochial school fees	40,000	40,000	44,000	0,000
Other	80,000	80,000	70,000	10,000
<b>Total Revenues</b>	<u>2,686,000</u>	<u>2,686,000</u>	<u>2,646,000</u>	<u>40,000</u>
<b>EXPENDITURES</b>				
General Operations				
Current operating				
Personnel services	2,720,000	2,720,000	2,721,000	(10),000
Auto and equipment	200,000	200,000	211,000	(11),000
Supplies and office	140,000	140,000	160,000	(20),000
Other	200,000	200,000	200,000	0,000
Capital outlay	100,000	100,000	90,000	10,000
<b>Total Expenditures</b>	<u>3,360,000</u>	<u>3,360,000</u>	<u>3,382,000</u>	<u>(122),000</u>
<b>EXCESS OF REVENUES OVER FUNDAL EXPENDITURES</b>	<u>(674,000)</u>	<u>(674,000)</u>	<u>(736,000)</u>	<u>170,000</u>
<b>OTHER FINANCING SOURCES (USED)</b>				
Operating transfers in	60,000	60,000	-	(60,000)
Operating transfers out	-	-	-	-
<b>Total other financing sources (used)</b>	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>(60,000)</u>
<b>DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(614,000)</u>	<u>(614,000)</u>	<u>(736,000)</u>	<u>120,000</u>
<b>FUND BALANCE</b>				
Beginning of year	1,200,000	1,200,000	2,200,000	-
End of year	<u>\$ 1,686,000</u>	<u>\$ 1,686,000</u>	<u>\$ 1,616,000</u>	<u>\$ 170,000</u>

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	Original	Final	Actual	Variance with Final Budget Paraphrase (\$ Adversely)
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 3,076	\$ 3,076
Intergovernmental revenues				
Louisiana Department of Criminal Services	876,000	870,000	728,000	(148,000)
<b>Total Revenues</b>	<u>876,000</u>	<u>870,000</u>	<u>731,076</u>	<u>(138,924)</u>
<b>EXPENDITURES</b>				
General Governmental				
Capital Operating				
Personnel services	708,000	728,000	720,000	8,000
Auto and equipment	5,000	5,000	7,000	(2,000)
Interest costs	42,000	42,000	-	42,000
Supplies and office	20,000	20,000	20,000	-
Other	20,000	20,000	18,000	2,000
Capital outlay				
<b>Total Expenditures</b>	<u>815,000</u>	<u>815,000</u>	<u>785,000</u>	<u>30,000</u>
<b>NET USE OF RESOURCES (OVER / UNDER)</b>	<u>-</u>	<u>-</u>	<u>46,076</u>	<u>46,076</u>
<b>OTHER FINANCING SOURCES (USED)</b>				
Operating transfers in				
Operating transfers out	(42,000)	(42,000)	-	42,000
<b>Total other financing sources (used)</b>	<u>(42,000)</u>	<u>(42,000)</u>	<u>-</u>	<u>42,000</u>
<b>DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>42,000</u>	<u>42,000</u>	<u>46,076</u>	<u>46,076</u>
<b>FUND BALANCES</b>				
Beginning of year	287,426	287,426	287,426	-
End of year	<u>\$ 245,426</u>	<u>\$ 245,426</u>	<u>\$ 241,350</u>	<u>\$ 4,076</u>

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

<u>Federal Grantor</u> <u>Pass-Through</u> <u>Grantor Program</u> <u>Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Pass-Through</u> <u>Entity's</u> <u>Identifying Number</u>	<u>Federal</u> <u>Expenditures</u>
U. S. Department of Health and Human Services Passed Through the Louisiana Department of Social Services			
Child Support Enforcement Title IV-D	93-563	DSS #02148	\$ 747,839

**Note A - Basis of Presentation**

The schedule of expenditures of federal awards include the federal grant activity of District Attorney of the Nineteenth Judicial District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133,  *audits of States, Local Governments, and Non-Profit Organizations*.

**Note B - Reconciliation to Financial Statements**

The expenditures for the Title IV-D programs are reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances as expenditures of \$747,839 and no transfers out.

**DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 1983**

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses a qualified opinion on the basic financial statements of the District Attorney of the Nineteenth Judicial District.
2. One reportable condition disclosed during the audit of the financial statements is reported in the report on compliance and internal control over financial reporting based on an audit of financial statements performed in accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Nineteenth Judicial District were disclosed during the audit.
4. No reportable conditions were disclosed during the audit of the major federal award program.
5. The auditor's report on compliance for the major federal award program for the District Attorney of the Nineteenth Judicial District expresses an unqualified opinion on the major federal program.
6. There were not any audit findings relative to the major federal award program.
7. The program tested as a major program is: Title IV-D, CPD# Number 81,563.
8. The threshold for distinguishing Types A and B programs was \$100,000.
9. The District Attorney of the Nineteenth Judicial District was not determined to be a low-risk auditor.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

**REPORTABLE CONDITIONS**

2003-1

Finding:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The condition is due to economic and space limitations.
Recommendation:	No action recommended.

DISTRICT ATTORNEY OF THE NINETEENTH JUDICIAL DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 1992

FINDINGS - FINANCIAL STATEMENT AUDIT (continued)

REPORTABLE CONDITIONS (continued)

Management's  
Response:

Receipts received directly by bookkeepers are in the form of checks from the State or other government agencies. All disbursements are made by check, and all checks, except for those drawn on the impact payroll account, require two signatures. Other controls are in place to provide adequate safeguarding of assets, even though adequate segregation of duties cannot be accomplished due to limited staffing in the administrative and accounting areas.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

None.