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ST. LANDRY PARISH DISTRICT ATTORNEY
DESOUSA, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDING 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 State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

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VIGG & TURAGUN

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

111 N. 3RD STREET

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MEMPHIS, TENNESSEE 38103

INDEPENDENT AUDITOR'S REPORT

STATE OF MISS. IN. C.P.A.
FRANK G. TURAGUN, C.P.A.

TELEPHONE:
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Honorable Earl Taylor
St. Landry Parish
District Attorney
St. Landry Parish
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the St. Landry Parish District Attorney, as of December 31, 2003, and the 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 our report dated June 3, 2004, on our consideration of the St. Landry Parish District Attorney'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 taken as a whole. The financial statements of individual funds as listed in the table of contents and the Schedule of Prior Year Findings as required by the Louisiana Legislative Auditor, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish District Attorney. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the general purpose financial statements of the St. Landry Parish District Attorney. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Vige & Tujague

Vige & Tujague, CPA's
June 3, 2024

GENERAL PURPOSE FINANCIAL STATEMENTS

EL PASO ENERGY SERVICES COMPANY
 CONSOLIDATED BALANCE SHEET
 AND STATEMENT OF STOCKHOLDERS' EQUITY
 THROUGH 12/31/02

	ASSETS		LIABILITIES		EQUITY	
	2002	2001	2002	2001	2002	2001
ASSETS						
Cash	\$11,000	\$1,000			\$10,000	\$1,000
Accounts receivable	10,000	10,000			10,000	10,000
Prepaid expenses	10,000	10,000			10,000	10,000
Other assets	10,000	10,000			10,000	10,000
Property, plant and equipment, net	100,000	100,000			100,000	100,000
Goodwill	10,000	10,000			10,000	10,000
Other intangible assets	10,000	10,000			10,000	10,000
Deferred tax assets	10,000	10,000			10,000	10,000
Other assets	10,000	10,000			10,000	10,000
LIABILITIES						
Accounts payable	\$10,000	\$10,000			\$10,000	\$10,000
Accrued liabilities	10,000	10,000			10,000	10,000
Deferred tax liabilities	10,000	10,000			10,000	10,000
Other liabilities	10,000	10,000			10,000	10,000
EQUITY						
Common stock	\$10,000	\$10,000			\$10,000	\$10,000
Retained earnings	10,000	10,000			10,000	10,000
Accumulated other comprehensive income	10,000	10,000			10,000	10,000
Other equity	10,000	10,000			10,000	10,000
Total	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000

The accompanying notes are an integral part of these statements.

**ST. LOUISY PARISH DISTRICT ATTORNEY
CITYBORO, LOUISIANA
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
MAINTAINING FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2011**

	GENERAL FUNDS	SPECIAL REVENUES FUNDS	TOTALS	
			2011	2010
REVENUES				
Commissions on fines and bond forfeitures (Intergovernmental)	8708,180		8708,180	8718,488
Police Jury reimbursements	188,838		188,838	188,808
Criminal Court Fund	188,878		188,878	188,808
Reimbursement of Police Jury allocation	218,804		218,804	188,798
State allocations	88,888		88,888	88,888
Sheriff's and City Court's reimbursements	118,788		118,788	137,187
Federal grants	188,488	2041,478	2229,966	812,288
State grants	88,888	88,884	177,772	88,888
Miscellaneous				
Drug seizure income	22,888		22,888	48,888
Interest earned	8,188	128	8,316	18,887
Sea reliability project		8,481	8,481	
Rental income	24,888		24,888	
Donations	1,878,888		1,878,888	
Other	1,288	178	1,466	8,788
Total revenues	1,788,488	218,488	2,006,976	2,188,888
EXPENDITURES				
Judicial				
Personnel and contracted services	1,888,288	888,881	2,777,169	1,818,888
Supplies and materials	188,881	88,881	277,762	188,881
Repairs and maintenance	18,888	1,888	20,776	18,878
Other services and charges	888,888	88,888	977,776	878,888
Payments to other governmental entities	118,888		118,888	188,888
Debt service	18,888		18,888	888
Capital outlay	1,818,288	18,888	1,837,176	118,888
Total expenditures	1,888,288	888,888	2,777,176	2,888,288
DEFICIENCY OF REVENUES UNDER ACCOUNTING	100,000	(18,400)	(118,600)	(118,888)
OTHER FINANCING SOURCES (USES)				
Operating transfers in		8,888	8,888	88,788
Operating transfers out	(8,888)		(8,888)	(88,788)
Reception of note payable				888
Reception of capital loans	18,878	8,888	27,766	18,888
Gain on sale of fixed asset	878		878	
Total other financing	10,000	18,888	28,766	18,878

The accompanying notes are an integral part of these statements.

ST. LOUISY BARRON DISTRICT ATTORNEY
GEORGIAS, LOUISIANA
CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022

	GENERAL FUNDS	SPECIAL SERVICES FUNDS	TOTALS	
			2022	2021
DEFICIENCY OF REVENUES AND OTHER RESOURCES UNDER EXPENDITURES AND OTHER USES	\$ (47,487)	\$ (889)	\$ (48,376)	\$ (147,314)
FUND BALANCE, beginning of year	<u>233,308</u>	<u>11,888</u>	<u>245,196</u>	<u>288,788</u>
FUND BALANCE, end of year	<u>185,821</u>	<u>10,999</u>	<u>196,820</u>	<u>141,474</u>

The accompanying notes are an integral part of these statements.

INVENTORY, EXPENSE REPORT AND FURNITURE
BY **SPENCER L. GIBSON**
COMMISSIONER OF STATE SERVICE, BUREAU OF FINANCE
STATE OF MASSACHUSETTS, DEPARTMENT OF FINANCE
OFFICE OF THE COMPTROLLER OF FINANCE
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 1947

	AMOUNT, PER		PERCENTAGE OF ORIGINAL AMOUNT	TOTAL		TOTAL PERCENTAGE OF ORIGINAL AMOUNT
	1947-48	1946-47		1947-48	1946-47	
INVENTORY	\$ 111,079	\$ 144,326	\$ 66,591		\$ 177,670	\$ 79,079
Food Distribution Transportation	111,079	144,326	97,544		255,945	100,000
Police Post equipment	145,200	145,200	1,926		291,426	142,374
Maintenance of Police Dept	265,114	124,676	44,339		489,519	234,714
Maintenance of Traffic Dept	72,644	72,644	18,194		145,338	68,000
Street illumination	132,169	132,169	1,280		264,338	131,628
Sanitary and Fire Control equipment	247,124	145,427	8,132		392,551	175,982
Police trucks	84,104	84,104	12,500		168,208	79,490
Street lighting	35,484	35,484	4,518		70,968	33,782
Street maintenance	5,444	5,444	714		10,888	5,187
Sanitation	1,070,654	1,070,654	84,880		2,141,308	1,018,632
Public utility projects	64,404	64,404	8,387		128,808	61,121
Public works	28,888	28,888	3,704		57,776	27,481
Other	1,976,314	1,708,944	1,104,520		3,681,258	1,727,523
Total Inventory					1,897,336	889,185
EXPENSES					633,670	288,485
Personnel and contract services	3,114,738	3,095,494	26,681		6,210,232	2,927,668
Repairs and materials	114,668	137,143	23,561		251,811	124,351
Travel and transportation	47,385	89,189	178,984		136,574	65,187
Public utility and telephone expenses to which permanental account	217,538	262,209	160,811		479,747	229,474
Postage and printing	134,482	134,482	58,884		268,964	128,889
Supplies	1,100,000	1,100,000	1,000,000		2,200,000	1,050,000
Public utility Total-expenses	5,038,803	5,881,518	1,638,911		10,920,321	5,155,458

Continued to next page.

U. S. BANKING CORPORATION

MEMPHIS, TENNESSEE

STATEMENTS OF ASSETS AND LIABILITIES
 ASSETS: Cash, \$1,000,000; Loans, \$1,000,000; Other Assets, \$1,000,000
 LIABILITIES: Deposits, \$1,000,000; Other Liabilities, \$1,000,000

ASSETS	1954			1953		
	AMOUNT	PERCENTAGE OF TOTAL ASSETS	PERCENTAGE OF TOTAL ASSETS	AMOUNT	PERCENTAGE OF TOTAL ASSETS	PERCENTAGE OF TOTAL ASSETS
CASH	\$1,000,000	100.00%	100.00%	\$1,000,000	100.00%	100.00%
LOANS	0	0.00%	0.00%	0	0.00%	0.00%
OTHER ASSETS	0	0.00%	0.00%	0	0.00%	0.00%
TOTAL ASSETS	\$1,000,000	100.00%	100.00%	\$1,000,000	100.00%	100.00%
LIABILITIES						
DEPOSITS	\$1,000,000	100.00%	100.00%	\$1,000,000	100.00%	100.00%
OTHER LIABILITIES	0	0.00%	0.00%	0	0.00%	0.00%
TOTAL LIABILITIES	\$1,000,000	100.00%	100.00%	\$1,000,000	100.00%	100.00%

STATEMENTS OF ASSETS AND LIABILITIES
 ASSETS: Cash, \$1,000,000; Loans, \$1,000,000; Other Assets, \$1,000,000
 LIABILITIES: Deposits, \$1,000,000; Other Liabilities, \$1,000,000

STATEMENTS OF ASSETS AND LIABILITIES
 ASSETS: Cash, \$1,000,000; Loans, \$1,000,000; Other Assets, \$1,000,000
 LIABILITIES: Deposits, \$1,000,000; Other Liabilities, \$1,000,000

**ST. LANDRY PARISH DISTRICT ATTORNEY
BRIANNE M. LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of the St. Landry Parish District Attorney, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

Basis of Presentation

The accompanying general purpose financial statements of the St. Landry Parish District Attorney have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

The Reporting Entity

The St. Landry Parish District Attorney is an independently elected official and is legally separate from the St. Landry Parish Police Jury. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish.

The financial reporting entity consists of (a) the primary government (Police Jury) (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.

ST. LANDRY PARISH DISTRICT ATTORNEY
SHREVEPORT, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
PERIOD END, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Reporting Entity (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the St. Landry Parish District Attorney is not a component unit of the St. Landry Parish Police Jury due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the police jury.
3. The reporting entity's financial statements are not misleading.

Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and the results of its 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. 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 into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (Agency Fund). These funds are described as follows:

Governmental Funds

General Fund

The General Fund was established to comply with the requirements of Louisiana Revised Statute 18:871.11, which provides that 22 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Funds

The Special Revenue Funds consist of the IV-B Fund, Mentor Fund, and the Access to Success Fund. The IV-B Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to

**ST. LANDRY PARISH DISTRICT ATTORNEY
OFFICIALS' REPORTS
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Special Revenue Funds (continued)

establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources to help defray expenses of a licensed alcohol, tobacco, and other drugs (ATOD) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund

Agency Fund

The Agency Fund is used as a depository for collections of WFP checks, fees for substance abuse classes and general examinations, etc. Disbursements from the Fund are made to merchants who received the WFP checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

The District Attorney has two account groups: General Fixed Assets and General Long-Term Debt.

General Fixed Assets Account Group - Capital acquisitions and construction which are reflected as expenditures in governmental funds are capitalized in the account group.

General Long-Term Debt Account Group - Long-term obligations expected to be financed from governmental funds are reported in this account group.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current

ST. LANDRY PARISH DISTRICT ATTORNEY
OPRIANNA, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to timing of the measurements made, regardless of the measurement focus applied.

The modified accrual basis of accounting is used by all governmental fund types and fiduciary funds. Under the modified accrual basis of accounting, revenues, including grants, settlements, and shared revenues, are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which matured over more than one accounting period are accounted for as expenditures of the period of acquisition.

Fixed Assets

All items of property, plant, and equipment are recorded in the General Fixed Assets Account Group. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and at an estimated cost where no original cost records exist. Assets in the General Fixed Assets Account Group are not depreciated. The St. Landry Parish District Attorney has no infrastructure asset expenditures.

No interest costs were incurred during construction.

Budgets and Budgetary Accounting

As required by the Louisiana Revised Statutes 39:1182, the District Attorney adopted a budget for its General Fund and Special Revenue Funds. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

ST. LOUISRY PARISH DISTRICT ATTORNEY
MONROE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Any amendments involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General Fund and the Special Revenue Funds were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

Cash and Investments

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state, or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivisions. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Accumulated Compensated Absences

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

Memoranda Only - Prior Year Restated

Total Columns on combined statements are captioned "Memoranda Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of the data.

The prior year balances of the General long-term debt Account Group have been restated to reflect capital lease payments in the amount of \$437 and payments on a note payable in the amount of \$3,734.

ST. LANDRY PARISH DISTRICT ATTORNEY
MONROE, LOUISIANA
STATE TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE 2 - CASH AND INVESTMENTS

At December 31, 2003, the carrying amount of the District Attorney's deposits was \$525,500, and the bank balances were \$570,324. The bank balances were collateralized as follows:

<u>INSTITUTION</u>	<u>Bank Balance</u>	<u>Amount Insured by FDIC</u>	<u>AMOUNT Collateralized by Securities held as per Entry 2008</u>
Interest-bearing			
St. Landry Bank	\$ 84,789	\$ 84,789	\$10,383
Washington State Bank	45,551	45,551	54,983
American Bank	71,784	71,784	
Middleton National Bank	1,183	1,183	
St. Landry Homecoed	188,866	188,866	188,866
Tul-Peoria Bank	88,383	88,383	
First Bank of Eunice	44,824	44,824	
First Federal Savings	18,217	18,217	
Hamrock Bank	19,180	19,180	
Noninterest-bearing			
St. Landry Bank	18,173	18,173	
Washington State Bank	12,121	12,121	
Totals	<u>\$18,124</u>	<u>\$17,888</u>	<u>\$18,124</u>

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 2003 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$ 4,185	
Eunice City Court	5,838	
St. Landry Parish Sheriff	18,128	
Louisiana Commission on Law Enforcement Trust	18,426	
Department of Public Safety Office of Alcohol and Drug Abuse	1,432	\$ 70,243
Department of Social Services		8,838
Office of Urban Affairs and Development		10,016
Totals	<u>76,014</u>	<u>\$149,137</u>

**ST. LOUIS MOBILE DISTRICT ATTORNEY
OFFICERS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022**

NOTE 4 - DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 2022 are as follows:

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>
General Fund	\$84,747	
Special Revenue Funds		
TR-D		\$50,713
Motor		28,888
Revenue to Success		5,594
Agency Fund	175	328
Totals	\$84,922	\$85,439

NOTE 5 - GENERAL FUND ASSETS ACCOUNT GROUP

The following is a summary of changes in the General Fund Assets Account Group:

	Balance <u>1/1/22</u>	<u>Additions</u>		Balance <u>12/31/22</u>
		Purchases	Donations	Retirements
Buildings			\$2,978,848	\$2,978,848
Building Improvements	\$ 61,343			61,343
Furniture, fixtures and office equipment	684,234	121,208		805,442
Law books	9,548			9,548
vehicles	118,228	21,872		140,100
Totals	\$845,333	\$143,080	\$2,978,848	\$4,067,261

Retirements are valued at fair market value.

NOTE 6 - CHANGES IN LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

	Balance at <u>1/1/22</u>	<u>Additions</u>	<u>Payments</u>	Balance at <u>12/31/22</u>
EE Capital lease	\$ 1,100		\$ 1,100	
John K. Young leases	580	108,882	6,882	108,480
Pinney Bowers Leases	28,128	28,888	8,882	48,134
Bordelon Motors - note payable	4,124		3,874	280
Deartville Toyota - notes payable	22,821		8,261	14,560
Totals	\$56,753	\$137,770	\$27,999	\$166,524

ST. LANSKY PARISH DISTRICT ATTORNEY
NEWORLEANS, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1973

NOTE 4 - CHANGES IN LONG-TERM DEBT (Continued)

DE Capital Leases

On October 26, 1966, the District Attorney entered into a capital lease for two postage meters and a scale from DE Capital at a total cost of \$7,500. The lease is for a term of 48 months and monthly payments are \$125.51. The lease has a 10 purchase option available at the end of the lease.

John S. Young Leases

On May 8, 1967, the District Attorney entered into a capital lease for a 1967 Buick Park Avenue from John S. Young at a total cost of \$18,485. The lease is for a term of 36 months and monthly payments are \$503.79. The lease has a \$1 purchase option available at the end of the lease.

On December 20, 1969, the District Attorney entered into a capital lease for a 1969 Buick Park Avenue from John S. Young at a total cost of \$18,990. The lease is for a term of 36 months and monthly payments are \$520.45. The title reverts to the District Attorney once the final payment has been made.

Fitsay Bowers Leases

On October 13, 1971, the District Attorney entered into a capital lease for a copier from Fitsay Bowers at a total cost of \$5,590. The lease is for a term of 36 months and monthly payments are \$158.38. The lease has a \$1 purchase option available at the end of the lease.

On August 8, 1972, the District Attorney entered into a capital lease for a copier from Fitsay Bowers at a total cost of \$4,775. The lease is for a term of 36 months and monthly payments are \$138.38. The lease does not have a purchase option available at the end of the lease.

On June 9, 1972, the District Attorney entered into a capital lease for a copier from Fitsay Bowers at a total cost of \$8,834. The lease is for a term of 48 months and monthly payments are \$171.84. The lease does not have a purchase option available at the end of the lease.

On November 21, 1973, the District Attorney entered into a capital lease for a mail machine from Fitsay Bowers for the Criminal Expense Fund at a total cost of \$9,824. The lease is for a term of 60 months and monthly payments are \$168. The lease does not have a purchase option available at the end of the lease.

On November 29, 1973, the District Attorney entered into a capital lease for a mail machine from Fitsay Bowers for I.D. at a total cost of \$9,824. The lease is for a term of 60 months and monthly payments are \$168. The lease does not have a purchase option available at the end of the lease.

ST. LANDRY PARISH DISTRICT ATTORNEY
MONROE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 4 - CURRENT LEASE-TERM DEBT (Continued)

The following is a schedule of the future minimum lease payments under three capital leases at December 31, 2002:

	2004	\$14,183
	2005	15,854
	2006	4,218
	2007	3,882
	2008	<u>1,836</u>
		29,973
Purchase options		<u> 1</u>
Total		<u>36,650</u>

Mercedes Motors - Note Payable

On January 7, 2002, the District Attorney borrowed \$8,890.10 to purchase a 1997 Mercury Sable. This note with Mercedes Motors carries an 11.99 percent interest rate and matures on January 7, 2004 with payments of \$377.97 due monthly.

Courville Toyota - Note Payable

On December 21, 2002, the District Attorney borrowed \$63,504.04 to purchase a 2002 Toyota Camry. This note with Courville Toyota carries an 8.99 percent interest rate and matures on December 23, 2005 with payments of \$488.38 due monthly.

On November 27, 2002, the District Attorney borrowed \$18,194.50 to purchase a 2002 Toyota Camry. This note with Courville Toyota carries an 8.79 percent interest rate and matures on October 27, 2005 with payments of \$202.62 due monthly.

The following is a schedule of maturities of the three notes payable at December 31, 2002:

	2004	\$8,319
	2005	<u> 8,362</u>
Total		<u>16,681</u>

NOTE 5 - PENSION PLAN

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. If they qualify, all other employees of the District Attorney participate in the St. Landry Parish Police Jury's retirement plan. The Louisiana District Attorneys' Retirement System is a multiple-employer, non-sharing statewide public employee retirement system administered and controlled by a separate

ST. LANDRY PARISH DISTRICT ATTORNEY
NEWORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2003

NOTE 7 - PENSION PLAN (Continued)

Board of Trustees. The system provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the system to fund accrued benefits, with employee/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 2445 Nicholson Drive, Baton Rouge, Louisiana 70802-8043 or by calling 1-225-343-9171.

Covered employees are required to contribute 7.0 percent of their salary to the plan. The employer was not required to contribute to the plan after June 30, 1998.

The St. Landry Parish District Attorney's employee contributions for the years ended December 31, 2003, 2002, and 2001 were \$1,383, \$21,453, and \$18,554, respectively.

NOTE 8 - LEASE COMMITMENTS

Commitments under operating lease arrangements for automobiles and office equipment provide for future minimum rental payments as follows:

2004	\$3,590
2005	3,529
2006	1,828
Total	7,947

Rental expenditures incurred for the year ended December 31, 2003 were \$27,118.

NOTE 9 - OTHER AGREEMENTS

Louisiana Revised Statute 26:4 mandates the parish police jury to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

NOTE 10 - UNEXPENDED FUND BALANCE

The fund balance of the Special Revenue Funds is reserved for \$28,981, of which \$18,677 is the unexpended IS-O funds on hand and \$10,304 is the unexpended Mayor Grant funds on hand.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPERATIONAL BUDGETING
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

NOTE 11- ON-BEHALF PAYMENTS

Several employees of the St. Landry Parish District Attorney receive payments directly from the St. Landry Parish Police Jury and the State of Louisiana for salaries. Salaries paid to these employees include \$218,514 from the St. Landry Parish Police Jury and \$40,000 from the State. The St. Landry Parish Police Jury also pays fringe benefits on behalf of certain employees of the St. Landry Parish District Attorney. Fringe benefits paid on behalf of these employees amount to \$18,489 for retirement and \$6,898 for payroll taxes. The retirement plan that covers these employees is the Parochial Employees' Retirement System of Louisiana.

NOTE 12- DONATION OF PROPERTY

The U.S. General Services Administration donated a building to the District Attorney's office. The appraised value of the building is \$1,978,065 and is included in the general fund. The use of the building is restricted for general public purposes. The property was transferred pursuant to 40 U.S.C. 553 for emergency management response use and the property will be used and maintained as an emergency management response facility in perpetuity, and that in event the property ceases to be used or maintained as an emergency management response facility, all or any portion of the property shall, in its then existing condition, at the option of the Donor, revert to the Grantor.

Disposal of Federal Surplus Property	<u>CSM</u> 28,800	\$1,978,065
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FINANCIAL STATEMENTS OF INDIVIDUAL FIRM

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH SECURITY REPORT
SPRINGFIELD, LOUISIANA
BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2002

	<u>2001</u>	<u>2002</u>
ASSETS		
Cash	\$511,048	\$ 50,844
Investments	171,817	489,819
Due from other funds	80,747	81,817
Due from other governmental units	79,890	85,188
Due from others		179
Utility deposits	<u>118</u>	<u> </u>
Total assets	<u>853,110</u>	<u>707,847</u>
LIABILITIES		
Accounts payable and accrued expenses	84,828	71,107
LACB payroll payable	10,488	7,849
LACB fuel payable	1,055	817
LACB medicare payable	192	
Deferred revenue	<u>2,880</u>	<u> </u>
Total liabilities	<u>102,443</u>	<u>87,783</u>
FUND EQUITY		
Fund balance		
Unreserved, undesignated	850,167	821,064
Total fund equity	<u>850,167</u>	<u>821,064</u>
Total liabilities and fund equity	<u>952,610</u>	<u>908,847</u>

**DR. LARRY FORTIS DISTRICT ATTORNEY
 DETROIT, MICHIGAN
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>2001</u>	<u>2000</u>
REVENUES		
Considerations on fines and bond		
Contributions		
Fines	\$ 88,180	\$ 90,789
LACB fines	58,382	64,764
LCC fines	137,710	138,486
Court costs - regular	12,867	13,466
- LACB	27,800	28,770
- LCC	88,490	83,120
Suspension affidavit fees - regular	2,000	
- LACB	6,738	
- LCC	8,525	
ESP fees	88,960	48,000
Probation fees	228,789	194,349
Surety bond fees	13,424	13,048
Bond forfeitures	1,580	880
Department of Public Safety fees	22,278	24,735
Intergovernmental		
Police duty reimbursements	148,839	143,688
Criminal Court Fund	199,878	182,884
Reimbursement of police duty allocation	214,524	189,795
Sheriff's and City Court's reimbursements	118,783	137,127
Federal grants	149,450	248,820
State grants	154,640	62,734
Miscellaneous		
Drug seizure income	23,466	46,956
Interest earned	8,164	17,451
Donations	1,879,088	
Rental income	24,088	
Other	1,328	2,827
Total revenues	3,328,888	3,305,888
EXPENDITURES		
Official		
Personal and contracted services		
Salaries	830,887	851,700
Fringe benefits	324,431	321,148
Contracted services	194,404	159,851
Supplies and materials	186,843	182,239
Repairs and maintenance	29,569	27,608
Other services and charges		
Insurance	70,197	6,289
Building expenses	31,800	43,870
Telephone	75,486	78,800
Computer expenses	31,575	31,783
Copy machine expenses	28,287	28,662
Fuel and subscriptions	24,820	28,047

ST. LANDRY PARISH DISTRICT ATTORNEY
ORLEANS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

		(Memorandum Account)
	<u>2021</u>	<u>2020</u>
EXPENDITURES (Continued)		
Auto expenses	28,170	44,240
Criminal filing	1,807	3,813
Witness expenses	13,414	4,870
Conventions and seminars	10,700	8,400
Travel expenses	18,442	13,410
Uniforms	1,144	871
Meals	17,318	17,000
Grand Jury meals	4,874	4,350
Professional expense	25,500	28,750
Rentals	25,418	39,613
Utilities	20,104	24,900
Other	37,734	32,250
Payments to other governmental entities		
Drug forfeitures	21,804	37,770
LACH payroll and fuel	118,840	145,871
debt service	40,000	800
Capital outlay	<u>1,821,028</u>	<u>112,055</u>
Total expenditures	3,882,744	3,881,317
DEFICIENCY OF REVENUES UNDER EXPENDITURES	<u>183,385</u>	<u>(131,263)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers out	(4,280)	(21,740)
Inception of note payable		340
Inception of leases	28,374	18,000
Gain on sale of fixed asset	<u>520</u>	<u> </u>
Total other financing sources (uses)	<u>24,614</u>	<u>(2,300)</u>
DEFICIENCY OF REVENUES AND OTHER SOURCES UNDER EXPENDITURES AND OTHER USES	<u>158,771</u>	<u>(133,563)</u>
FUND BALANCE, beginning of year	<u>623,524</u>	<u>763,381</u>
FUND BALANCE, end of year	<u>464,753</u>	<u>629,818</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 517 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the Fund is to enforce the support obligations owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources to help defray expenses of a licensed alcohol, tobacco, and other drugs (ALTO) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices.

**ST. LAUREY PARISH DISTRICT AFFORSE
 COUNCILING, LOGGING
 COMBINED BALANCE SHEET
 SPECIAL REVENUE FUNDS
 DECEMBER 31, 1991**

	<u>IV-D Fund</u>	<u>Monitor Fund</u>	<u>Access To Success Fund</u>	<u>TOTALS</u> <u>(Memorandum Only)</u>	
				<u>1991</u>	<u>1990</u>
ASSETS					
Cash	\$ 2,409	\$ 12	\$ 4,149	\$ 6,570	\$ 2,807
Due from other governmental units	30,212	30,868	4,318	65,398	184,207
Total assets	<u>32,621</u>	<u>30,880</u>	<u>8,467</u>	<u>102,968</u>	<u>187,014</u>
LIABILITIES					
Accounts payable and accrued expenses	2,802	78		2,880	3,294
Due to other funds	80,712	29,898	2,998	113,608	81,722
Deferred revenue - advances	16,778	10,208	4,172	31,158	4,172
Total liabilities	<u>100,292</u>	<u>40,184</u>	<u>7,170</u>	<u>144,610</u>	<u>89,188</u>
FUND EQUITY					
Fund balance					
Reserved for grant	16,872	114	-0-	17,086	17,882
Total fund equity	<u>16,872</u>	<u>114</u>	<u>-0-</u>	<u>17,086</u>	<u>17,882</u>
Total liabilities and fund equity	<u>117,164</u>	<u>40,298</u>	<u>7,170</u>	<u>161,796</u>	<u>107,070</u>

**ST. LAUREY PARISH DISTRICT ATTORNEY
 GEORGE W. LOUISIANE
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2002**

	IT-D Fund	Nectar Fund	Amount To be Paid	TOTALS (Memorandum Only)	
				2002	2001
REVENUES					
Intergovernmental					
Federal grants					
DRM reimbursement	\$448,110		\$48,261	\$496,371	\$448,470
state grants					
Helping Hands		\$48,954		48,954	48,176
Miscellaneous					
interest earned	88	26	21	135	168
Data reliability project	8,481			8,481	
Other					
Application fees	328			328	3,675
Total revenues	456,927	49,286	18,284	\$524,497	\$500,379
EXPENDITURES					
Judicial					
Personal and contracted services					
Salaries	188,261	\$1,878	\$1,888	422,386	417,795
Fringe benefits	41,810	18,380	6,560	75,470	75,427
Contracted services	5,498			5,498	8,880
Supplies and materials	18,789	880	5,342	24,911	28,262
Repairs and maintenance	3,460		288	3,748	8,787
Other services and charges					
Auto expenses	5,495	2,388	4,882	18,275	18,582
Travel expenditures - personnel	4,456			4,456	450
Advertising		288		288	2,884
Professional fees	8,870			8,870	8,888
Equipment leases	5,862			5,862	2,812
Management consultant	18,884			18,884	18,283
insurance		4,772		4,772	3,880
Indigent Defender Fund					18,880
Rentals	1,798			1,798	2,888
Telephones	8,722		2,873	8,288	8,788
Building rent	8,750		6,888	12,750	18,250
Computer expenses					2,888
Fees and subscriptions	328		528	854	287
Utilities	2,218	228	2,888	8,444	8,272
field trip expenses			2,881	2,881	1,788
Licenses			888	888	888
Other	4,873	72	4,242	8,388	18,882
Capital Outlay	25,288			25,288	28,252
Total expenditures	\$31,388	\$2,212	\$2,222	\$48,878	\$48,282
DEFICIENCY OF REVENUES UNDER EXPENDITURES					
	18,288	11,288	(12,888)	(12,422)	(11,488)

ST. LANDRY PARISH DISTRICT ATTORNEY
CHLUMBERG, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	IN-C Fund	Master Fund	Amount To Decrease Fund	TOTALS	
				(Memorandum Only)	2021
OTHER FINANCING SOURCES (USED)					
Operating transfers in		\$1,148	\$12,000	\$13,148	\$21,798
Operating transfers out	\$13,443	—	—	(13,443)	—
Receipts of capital lease	3,325	—	—	3,325	—
Total other financing sources (used)	3,325	1,148	12,000	16,668	21,798
DEFICIENCY OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	(668)	-0-	-0-	(668)	(6,667)
FUND BALANCE, beginning of year	17,748	128	-0-	17,876	27,323
FUND BALANCE, end of year	18,077	128	-0-	18,205	17,656

**ST. LAURENCE PARISH DISTRICT ATTORNEY
NEWORLEANS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (BASED BUDGET) AND ACTUAL
SPECIAL REVENUE FUNDS
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	2011		Variance favorable (Unfavorable)	Committed Only 2011
	Budget	Actual		Actual
REVENUES				
Intergovernmental				
Federal grants				
BIBR reimbursement	\$460,873	\$460,118	\$755	\$460,808
Miscellaneous				
Interest earned	45	55	10	55
Data reliability project	8,480	8,480		
Other				
Application fees	1,308	378	(930)	1,308
Total revenues	<u>\$500,706</u>	<u>\$537,521</u>	<u>\$36,815</u>	<u>\$827,521</u>
EXPENDITURES				
Federal				
Personal and contracted services				
Salaries	307,047	309,150	2,103	310,871
Fringe benefits	68,381	61,018	7,363	60,328
Contract services	20,143	5,495	14,648	5,908
Supplies and materials	18,780	14,788	3,992	14,544
Repairs and maintenance	4,808	3,588	1,220	4,847
Other services and charges				
Auto expenses	2,300	8,088	(5,788)	6,948
Travel expenditures - personal		4,008	(4,008)	408
Professional fees		8,070	(8,070)	5,178
Equipment leases	12,120	5,462	6,658	3,932
Management consultant		12,988	(12,988)	12,188
Indigent Defender Fund				12,008
Rentals		1,788	(1,788)	2,888
Telephones	6,288	8,732	(2,444)	6,448
Building rent	5,437	6,758	(1,321)	6,238
Dues and subscriptions		728	(728)	48
Utilities	3,782	3,128	654	3,548
Other	18,208	4,972	13,236	6,288
Capital outlay	<u>12,828</u>	<u>18,888</u>	<u>(6,060)</u>	<u>6,728</u>
Total expenditures	<u>\$518,582</u>	<u>\$512,182</u>	<u>\$6,400</u>	<u>\$571,028</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>\$82,124</u>	<u>\$25,339</u>	<u>\$56,785</u>	<u>(\$43,507)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers out		(3,461)	(3,461)	228
Inception of capital lease		3,328	(3,328)	
Total other financing		<u>(\$233)</u>	<u>(\$133)</u>	<u>228</u>
EXCESS (UNDER)	<u>-\$233</u>	<u>\$2,461</u>	<u>\$2,694</u>	<u>(\$233)</u>

ST. LAWRY PARISH DISTRICT ATTORNEY
 OCEOLA, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGE IN FUND BALANCE - BUDGET (ON AN BASIS) AND ACTUAL COMPARED
 SPECIAL REVENUE FUNDS
 I.R.D. FUND
 FOR THE YEAR ENDED DECEMBER 31, 1951

	1951		Variance Favorable (Unfavorable)	(Memorandum Only)
	Budget	Actual		1951 Actual
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER FUNDED EXPENDITURES AND OTHER FUNDS	\$ (17,842)	\$ (1849)	\$ 16,003	\$ 16,197
FUND BALANCE, beginning of year		17,748		20,841
FUND BALANCE, end of year		15,899		17,748

ST. LAMERY PARISH DISTRICT ATTORNEY
DELMONTE, LOUISIANE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (FISCAL BASIS) AND ACTUAL
SPECIAL REVENUE FUND
MONTH END:
FOR THE YEAR ENDED DECEMBER 31, 2021

	2021		Variance Favorable (Unfavorable)	(Memorandum Only 2020 Actual)
	Budget	Actual		Actual
REVENUES				
Intergovernmental				
State grants				
Helping Hands	270,000	268,800	(1,200)	268,178
Miscellaneous				
Interest earned	25	25		25
Total revenues	270,025	268,825	(1,200)	268,203
EXPENDITURES				
Judicial				
Personal and contracted services				
Salaries	52,370	52,678	308	49,980
Fringe benefits	28,732	28,280	452	8,488
Supplies and materials	1,500	600	900	1,150
Repairs and maintenance	200	200		
Other services and charges				
Rent expense	2,400	2,280	120	2,000
Advertising		200	(200)	2,740
Professional fees				600
Insurance	4,900	4,770	130	3,900
Computer expense				2,240
Utilities	200	200		200
Other	270	25	245	280
Capital outlay				1,500
Total expenditures	72,272	72,127	1,145	72,028
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	14,753	14,698	555	14,175
OTHER FINANCING SOURCES				
Operating transfers to		1,320	1,320	1,320
Total other financing sources		1,320	1,320	1,320
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	14,753	16	1,320	(445)
FUND BALANCE, beginning of year		120		120
FUND BALANCE, end of year		136		136

ST. LOUIS PARISH DISTRICT ATTORNEY
MONROE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - FISCAL YEAR 2002 AND ACTUAL
GENERAL REVENUE FUNDS
ACCORD TO SECTION 2202
FOR THE YEAR ENDED DECEMBER 31, 2002

REVENUES	2002		Variance Favorable Unfavorable	Enclosed
	Budget	Actual		2002
				Actual
Intergovernmental				
Federal grants				
BARR reimbursement	\$73,750	\$88,341	\$14,591	\$78,001
Miscellaneous				
Interest earned	24	22	(2)	28
Total revenues	73,774	88,363	14,589	78,029
EXPENDITURES				
Judicial				
Personal and contracted services				
Salaries	\$3,448	\$1,543	(\$1,905)	\$7,188
Fringe benefits	4,373	4,840	467	6,514
Contracted services				508
Supplies and materials	4,488	5,142	654	4,518
Repairs and maintenance	1,222	198	(\$1,024)	228
Other services and charges				
Auto expenses	4,713	4,800	87	4,704
Advertising				1,143
Professional fees				818
Telephones	3,118	2,471	647	2,322
Building rent	6,200	6,800	599	6,800
Computer expenses				1,269
Data and subscriptions	200	120	(\$80)	200
Utilities	3,889	3,089	800	2,795
Travel trip expenses	4,757	2,881	1,876	1,783
Miscellaneous		480	480	880
Other	<u>1,822</u>	<u>3,181</u>	<u>1,359</u>	<u>3,221</u>
Total expenditures	23,811	22,120	16,691	23,241
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	(15,281)	(12,053)	3,228	(15,222)
OTHER FINANCING SOURCES				
Operating transfers in		12,053	12,053	12,222
Total other financing sources	0	12,053	12,053	12,222
EXCESS (DEFICIENCY) OF REVENUES				
AND OTHER SOURCES OVER (UNDER)				
EXPENDITURES	(15,281)	0	15,281	0
FUND BALANCE, beginning of year		0		0
FUND BALANCE, end of year		0		0

FIDUCIARY FUND TYPES

Fiduciary Fund Types include Trust and Agency Funds which are used to account for the assets held by a government in a trustee capacity or as an Agent for individuals, private organizations, other governments, and/or other funds.

The Trust Fund is used as a depository for collections of NSF checks, fees for substance abuse classes, general contributions, etc. Disbursements from the Fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner described by law.

DR. LAMONT WARREN DISTRICT ATTORNEY
NEW ORLEANS, LOUISIANA
BALANCE SHEET
TRUST FUND
DECEMBER 31, 1933

	1933	Memorandum 1932
<u>ASSETS</u>		
Cash	\$13,461	\$7,425
Due from other funds	<u> 376</u>	<u> 7</u>
Total assets	<u>13,837</u>	<u>7,432</u>
 <u>LIABILITIES</u>		
Due to others	\$18,769	\$7,313
Due to other funds	<u> 322</u>	<u> 9</u>
Total liabilities	<u>19,091</u>	<u>7,322</u>

REMOVED REPORTS

VIKE & TUDGUS

A CORPORATION OF GEORGIA PUBLIC ACCOUNTANTS

131 N. 24th STREET
P. O. BOX 1008
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BRUCE WOLFE, JR., CPA
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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

Honorable Earl Taylor
St. Landry Parish District Attorney,
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish District Attorney, as of and for the year ended December 31, 2000, and have issued our report thereon dated June 1, 2001. 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 St. Landry Parish District Attorney's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. 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 St. Landry Parish District Attorney's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding 2001-1.

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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information and use of the St. Landry Parish District Attorney, management, the appropriate Legislative Body, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.



Vige & Tuzajew, CPA's
June 3, 2008

VALE & TUAGUE

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH ONE CIRCULAR 2-113

Honorable Earl Taylor
St. Landry Parish District Attorney,
St. Landry Parish
Opicoussa, Louisiana

Compliance

We have audited the compliance of the St. Landry Parish District Attorney with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-114 COMPLIANCE REQUIREMENTS that are applicable to each of its major Federal programs for the year ended December 31, 2001. The St. Landry Parish District Attorney's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the St. Landry Parish District Attorney'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 2-113, Guide of State, Local, Governmental, and Nonprofit Organizations. These standards and OMB Circular 2-113 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish District Attorney'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 on the St. Landry Parish District Attorney's compliance with those requirements.

In our opinion, the St. Landry Parish District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major Federal programs for the year ended December 31, 2001.

Internal Control over Compliance

The management of the St. Landry Parish District Attorney is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the St. Landry Parish District Attorney'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 GAO Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 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 and use of the St. Landry Parish District Attorney, management, the appropriate legislative body, 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.

Vige & Toujague

Vige & Toujague, CPA
June 3, 1994

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2003

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. One reportable condition relating to the audit of the financial statements is reported in the Report on Compliance and on 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 St. Landry Parish District Attorney were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for the St. Landry Parish District Attorney expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for the St. Landry Parish District Attorney.
7. The program tested as a major program was the Disposal of Federal Surplus Real Property - OPA \$29,800.
8. The threshold for distinguishing Types A and B programs was \$100,000.
9. The St. Landry Parish District Attorney was determined to be a low-risk auditee.

B. 2003 FINDINGS - FINANCIAL STATEMENT AUDIT

2003 - 1. BOOKING

Condition: The St. Landry Parish District Attorney did not comply with the Louisiana Local Government Budget Act.

Criteria: The Louisiana Local Government Budget Act requires that the district attorney adopt the proposed budget before the beginning of the fiscal year and document approval in the board minutes. The budget must also be monitored during the fiscal year and amended when certain conditions occur.

Cause: The district attorney prepared amendments to the budget to avoid the 5% variation between expected and actual revenues and expenses. However, the approval on the budget done by the General Services Administration took place after the fiscal year end, and was more than expected.

Effect: The district attorney violated the Louisiana Local Government Budget Act. In addition, the effectiveness of the district attorney's budgetary controls over revenues and expenses are weakened.

Recommendation: We recommend that the district attorney follow the provisions of the Budget Act.

ST. LANDRY PARISH DISTRICT ATTORNEY
COPELANDS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2003

C. FINDINGS AND QUESTIONED COSTS - STATE FEDERAL ARMED PROGRAMS UNIT

None

**ST. LANDRY PARISH DISTRICT ATTORNEY
 ORLEANS, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL MONIES
 FOR THE YEAR ENDING DECEMBER 31, 1961**

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY SYMBOL</u>	<u>PROGRAM NAME</u>	<u>CYFA NUMBER</u>	<u>AMOUNT</u>
INDIRECT ASSISTANCE			
United States Department of Health and Human Resources: Louisiana Department of Social Services Office of Family Support Room 8, 8004 LA8004	Child Support Enforcement (Title IV-C)	00.000	\$404,115
Louisiana Department of Health and Hospitals Office of Alcohol and Drug Abuse Contract #: 00401	Block Grant for Prevention and Treatment of Substance Abuse	00.000	00,000
United States Department of Justice: Louisiana Commission on Law Enforcement and Administration of Criminal Justice Project ID#: M02-4-000 and M01-4-000 Subgrant #: M02-4-000 and M01-4-000 Matching contribution - \$0,000	Domestic Violence Prosecution - Formula Grant	00.000	00,000
Project ID#: M02-8-004 and M01-8-004 Subgrant #: M02-8-004 and M01-8-004 Matching contribution - \$0,000	Juvenile Accountability Incentive Block Grant - Formula Grant	10.000	10,000
Project ID#: C02-4-000 and C01-4-000 Subgrant #: C02-4-000 and C01-4-000 Matching contribution - \$0,000	Crime Victim Assistance - Formula Grant	10.000	10,000
Project ID: C01-8-010 Subgrant #: C00-8-010 Matching contribution - \$17,000	Crime Victim Assistance - Formula Grant	00.000	00,000
DIRECT ASSISTANCE			
United States Department of Justice: Grant #: 1001-00-00-0000	Discretionary Drug and Criminal Justice Assistance Grant	10.000	10,000

ST. LOUISY PARISH DISTRICT ATTORNEY
CHICAGO, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

SOURCE OF FEDERAL ASSISTANCE/ AGENCY MARK(S)	PROGRAM NAME	CFDA NUMBER	EXPENDITURES
General Services Administration	Disposal of Federal Surplus Real Property	28.002	1,372,252
	<u>Total</u>		<u>1,372,252</u>

**ST. LANDRY PARISH DISTRICT ATTORNEY
DEVELOPMENT, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL FUNDS
DECEMBER 31, 2001**

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the St. Landry Parish District Attorney. The reporting entity is defined in note 1 to the general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are 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 for the federal assistance. The basis of accounting is described in Note 1 to the general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the general purpose financial statements as revenue. Also, only the expenditures which were later reimbursed are recorded in the general purpose financial statements as expenses. Federal financial assistance revenue is reported in the St. Landry Parish District Attorney's general purpose financial statements as follows:

	Intergovernmental REVENUE
General Fund	
Federal grants -	
Domestic Violence Prosecution	\$ 18,137
Juvenile Accountability Incentive block grant	19,738
Crime Victim Assistance	99,979
Discretionary Drug and Criminal Justice Assistance	94,506
General Services Administration - Donation of Federal Surplus Real Property	1,978,068
Total General Fund	\$2,110,428
Special Revenue Funds	
Federal grants -	
Child Support Enforcement	
DRBG reimbursement	\$496,115
Access to Records	_81,263
Total Special Revenue Funds	\$577,378

EXPLANATORY INFORMATION

ST. LANDRY PARISH DISTRICT ATTORNEY
DEVELOPMENT, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 2021

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2020-1. Controls over Cash Receipts and Disbursements in the Trust Fund.
Corrective action taken.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES

No findings.

MANAGEMENT'S CORRECTIVE ACTION PLAN
DECEMBER 31, 2000

ISSUE: FAILURE TO COMPLY WITH BUDGET ACT

The management agrees with the recommendations presented. Management will monitor the budget as it compares to actual expenditures and will stay in compliance with the budget act in future years.

Earl Taylor, District Attorney