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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

RAPIDES PARISH, LOUISIANA

DECEMBER 31, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the court and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 2000

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 2020

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PARISH, ARCADE & HERRINGTON, LLP

GOVERNMENT ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the accompanying financial statements of the governmental activities and each major fund of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2003, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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 Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 2003, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the basic financial statements, the District Attorney adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments; Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus; and Statement No. 38, Certain Financial Statement Note Disclosures. Adoption of these statements results in a change in the format and content of the financial statements and additional note disclosures.

Table with 3 columns: Office Name, Office Address, Office Phone. Includes locations in New Orleans, Baton Rouge, and Lake Charles.



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ROYAL, MOORE & HERMISTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2004, on our consideration of the 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.

The management's discussion and analysis and budgetary comparison information labeled "Required Supplemental Information" in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit this information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Ninth Judicial District's basic financial statements. The information labeled as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. 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-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the District Attorney of the Ninth Judicial District. The individual fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Royal Moore & Hermiston, LLP

Certified Public Accountants

June 11, 2004

REQUIRED SUPPLEMENTAL INFORMATION – PART I
MANAGEMENT'S DISCUSSION AND ANALYSIS

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
DECEMBER 31, 2003**

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

The following discussion and analysis of the District Attorney of the Ninth Judicial District's financial performance provides an overview of the financial activity for the fiscal year ending December 31, 2003. The analysis should give the reader a snapshot of the financial health of the District Attorney as of that date and an indication of the strengths and weaknesses for the next few years. Since GASB Statement 34 was adopted for the year ended December 31, 2003, information to present comparative analysis is not available. Future Management's Discussion and Analysis will include comparative analysis.

UNDERSTANDING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and notes or explanations to those financial statements.

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a broad view of the District Attorney's operations. The Statement of Net Assets and The Statement of Activities, which appear first in the District Attorney's financial statements, report information on the District Attorney as a whole and its activities in a manner which is similar to a private-sector business. These statements include all assets and liabilities, and are prepared using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets presents all of the District Attorney's assets and liabilities, with the difference between the two reported as "net assets". Over time, increases or decreases in the District Attorney's assets may serve as a useful indicator of whether the District Attorney's financial position is improving or deteriorating. The net assets related to capital assets and related long-term debt are shown separate on the Statement of Net Assets, because those net assets are not readily available for use in the operations of the District Attorney's office.

The Statement of Activities presents information showing how the District Attorney's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will not result in cash flows until future fiscal periods, such as earned but unused vacation leave. Even though the judicial function shows a net deficit of \$150,000, the general revenues cover a large portion of that deficit, leaving less than \$200,000 deficit at the end of the year for operations of the District Attorney.

The Statement of Net Assets and Statement of Activities report the governmental activities of the District Attorney. All of the District Attorney's services are reported here, including general prosecution, child support, and debt service.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
DECEMBER 31, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Fund Financial Statements

Governmental Funds

The District Attorney's fund financial statements follow the Government-Wide statements and provide detailed information about the District Attorney's most significant funds, not the District Attorney as a whole. All of the District Attorney's activities are reported in governmental funds which focus on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District Attorney's operations and the services it provides. The comparison of the budget to the actual expenditures is a financial tool used by the District Attorney in making financial decisions. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's programs. The relationship (or difference) between governmental activities reported in the Statement of Net Assets and Statement of Activities and governmental funds is reconciled in the financial statements. The largest part of these differences are related to reporting capital assets and related accumulated depreciation and long-term debt in the government-wide financial statements.

Fiduciary Funds

The District Attorney is the trustee, or fiduciary, for several agency funds. All of the District Attorney's fiduciary activities are reported in the Statement of Assets and Liabilities, which follows the fund financial statements. These activities have been excluded from the District Attorney's other financial statements because the District Attorney cannot use these assets to finance its operations. The District Attorney is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements and are located after the basic financial statements.

CONDENSED FINANCIAL INFORMATION

Since this is the first year the Statement of Net Assets and the Statement of Activities have been reported, data comparing the current year to the prior year will not be presented in this report.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
DECEMBER 31, 2003

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

**Net Assets
December 31, 2003**

Current assets	\$ 501,860
Capital assets	<u>543,535</u>
Total Assets	1,045,395
Long-term debt outstanding	200,355
Other liabilities	<u>348,485</u>
Total Liabilities	548,840
Net assets	
Invested in capital assets, net of related debt	378,535
Unrestricted	<u>171,505</u>
Total Net Assets	<u>\$ 550,040</u>

**Changes in Net Assets
Year Ended December 31, 2003**

Program revenues	
Charges for services	\$ 147,377
Operating grants and contributions	2,068,275
Capital grants and contributions	3,825
General revenues	
Fines and forfeitures	480,764
Driver license fees	8,338
Interest earnings	4,450
Miscellaneous	<u>14,207</u>
Total Revenues	3,034,956
Functions/Program expenses	
Current	
Judicial	2,625,160
Judicial – child support	884,925
Interest expense	<u>3,300</u>
Total Expenses	<u>3,513,385</u>
Change in Net Assets	(164,500)
Net Assets, Beginning of Year	<u>684,540</u>
Net Assets, End of Year	<u>\$ 550,040</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
DECEMBER 31, 2003

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

ANALYSIS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Net Assets and the Statement of Activities report information about the District Attorney as a whole and about its activities in a way that reports on how the whole entity performed financially. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets – the difference between assets and liabilities – as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the District's judicial caseload and number of individuals participating in the pretrial intervention program, to assess the overall health of the District Attorney.

The entity as a whole lost \$184,938 in 2003. This is a 27% decrease in net assets. There was also a loss in the prior year. These losses are a result of losing the administrative fee from the child support grant. There is not enough in the unrestricted net assets to sustain a continued similar deficit in future years. The District Attorney has obtained additional grants for the next fiscal year resulting in excess budgeted revenues over budgeted expenditures for 2004.

Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements – is \$121,000 at the end of the year.

Operating grants and contributions (\$3.4 million) represents 81% of the total revenues. \$1.5 million of contributions represents on-behalf payments for salary and related benefits paid by the Rapides Parish Police Jury and the State of Louisiana. The District Attorney's office could not operate without this financial assistance. The Rapides Parish Police Jury also provides office space in the district courthouse for the District Attorney and some of his employees.

SIGNIFICANT TRANSACTIONS AND CHANGES IN INDIVIDUAL FUNDS

There is a loss of \$208,000 in the General Fund for 2003. As discussed earlier, the District Attorney has obtained additional grants for 2004 to avoid a deficit for next year.

The general fund has an accumulated fund balance of \$141,000 at December 31, 2003. About half of that amount has been set aside (designated) to pay off the debt on a building.

The Title IV-D Fund usually breaks even since it reports on a reimbursable grant related to child support.

BUDGET VARIATIONS IN GENERAL FUND

The District Attorney adopts its own budget without including the on-behalf payments, and then adds the Rapides Parish Police Jury and State of Louisiana budget amounts for the on-behalf payments to get their budget amounts included in these financial statements.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
DECEMBER 31, 2003**

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

An original budget was adopted and one amended budget was adopted later in the year once it was noticed that the revenues and expenditures were not materializing the same as the budgeted amounts. The original budget showed a \$30,000 loss while the amended budget showed a \$280,000 loss.

There was an increase in the amount charged for the fines for 2003. The actual revenues increased from \$218,000 to \$480,000. However, the original amount budgeted was reduced by \$55,000 when the fines and forfeitures were not coming in as expected.

The expenditures also were increased in the amended budget for the following items: dues and assessments, equipment purchases, and salary expenses. Altogether, the new budget increased expenditures by \$120,000. Actual salaries and related benefits increased by \$110,000 over last year requiring the adjustment to the budget.

Actual revenues came in \$80,000 over budgeted revenues. Half of that positive variance is due to unbudgeted amounts for support from the Rapides Parish Police Jury for criminal court costs and insurance.

Actual expenditures exceeded the budgeted expenditures by \$85,000. The unfavorable variance mainly related to on-behalf payments (budgeted by the Rapides Parish Police Jury) and insurance costs and interest expense that were unbudgeted. The net variance in excess of revenues over expenditures was only \$2,000.

CAPITAL ASSETS AND LONG-TERM DEBT ACTIVITY

Capital Assets

At the end of 2003, the District Attorney had \$544,000 invested in a building, vehicles, and office equipment. This amount represents a 3% decrease from last year due to depreciation amounts for 2003.

**Capital Assets, net of Depreciation
December 31, 2003**

Buildings and Improvements	\$ 318,288
Vehicles	65,148
Office equipment	160,185
Capital Assets, Net	<u>\$ 543,621</u>

Debt

At the end of 2003, The District Attorney had outstanding certificates of indebtedness relating to the building it owns in the amount of \$185,000. During 2003, \$25,000 was paid in principal payments. Monies in the amount of \$50,000 have been deposited into a separate bank account to make payments on this debt.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
DECEMBER 31, 2003

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS EXPECTED TO HAVE A SIGNIFICANT EFFECT ON NEXT YEAR AND BEYOND

The child support enforcement contract for the Title IV-D fund has been approved for the fiscal period July 1, 2003 through June 30, 2004 and is expected to be approved for the fiscal year July 1, 2004 through June 30, 2005, with a slight increase over the current contract amount.

Additional grants will be obtained to assist in payment of salaries and related benefits to employees and other operating costs. New bond fees, new driver's license reinstatement fees, and increased fees for worthless checks will increase the fee income in future years. Budgeted revenues cover budgeted expenditures for 2004.

Next year, the District Attorney will receive the first installment of approximately \$25,000 toward a \$110,000 assessed cost of prosecution fee, which will be paid by the defendant in prosecution of an environmental crime.

CONTACTING THE DISTRICT ATTORNEY'S MANAGEMENT

This financial report is designed to provide our taxpayers and creditors with a general overview of the District Attorney's finances and to show the District Attorney's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Attorney's Finance Officer, Paula Brady, at P. O. Box 1472, Alexandria, LA 71309.

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWF8)**

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDS PARISH, LOUISIANA
STATEMENT OF NET ASSETS
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2003**

EXHIBIT A

ASSETS	
Cash	\$ 140,808
Certificate of deposit	80,208
Receivables	340,348
Prepaid expenses	15,508
Capital assets, net of accumulated depreciation	<u>821,898</u>
Total Assets	1,498,768
LIABILITIES	
Accounts payable	18,800
Due to other governments	328,828
Accrued compensated absences	28,890
Long-term liabilities - due in more than one year	
Accrued compensated absences	1,470
Certificate of indebtedness	<u>398,300</u>
Total Liabilities	746,288
NET ASSETS	
Invested in capital assets, net of related debt	378,898
Unrestricted	<u>121,000</u>
NET ASSETS	<u>\$ 499,898</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 STATEMENT OF ACTIVITIES
 GOVERNMENTAL ACTIVITIES
 DECEMBER 31, 2000

EXHIBIT B

FUNCTION/PROGRAMS	PROGRAM REVENUES				Net Expensed Revenues and Changes in Net Assets
	Expenses	Charges for services	Operating Grants & Contributions	Capital Grants & Contributions	
Current					
Selling government					
Judicial	\$ 2,828,180	\$ 147,377	\$ 1,678,404	\$ 3,809	\$ (400,000)
Judicial-aid support	594,675		178,188		14,377
Debt Service					
Interest and fiscal charges	<u>8,888</u>				<u>(8,888)</u>
Total Governmental Activities	<u>\$ 3,431,743</u>	<u>\$ 147,377</u>	<u>\$ 1,856,592</u>	<u>\$ 3,809</u>	<u>(\$11,200)</u>
 GENERAL REVENUES					
Fees and softwares					462,264
Driver license fees					8,778
Interest earnings					4,488
Miscellaneous					<u>14,377</u>
Total General Revenues					<u>489,907</u>
 CHANGES IN NET ASSETS					<u>(144,444)</u>
 NET ASSETS, BEGINNING OF YEAR					<u>864,354</u>
 NET ASSETS, END OF YEAR					<u>\$ 499,464</u>

The accompanying notes are an integral part of the financial statements.

FUND FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDS PARISH, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2003**

EXHIBIT C

	General Fund	Title M/D Fund	Total
ASSETS			
Cash	\$ 130,908	\$ 6,907	\$ 140,000
Certificate of deposit	85,208		85,208
Intergovernmental receivables	85,083	123,011	218,094
Interfund receivables	33,788		33,788
Accrued interest receivable	372		372
Other receivables	4,238	178	4,922
TOTAL ASSETS	\$ 389,155	\$ 130,123	\$ 498,278
LIABILITIES AND FUND BALANCES			
Accounts payable	\$ 10,000	\$ 3,374	\$ 13,000
Intergovernmental payable	270,894	174,894	338,038
Interfund payables		71,815	71,815
Total Liabilities	377,298	190,123	367,420
Fund Balances			
Unreserved			
Designated	88,893		88,893
Undesignated			
General Fund	71,873		71,873
Title M/D Fund			-
Total Fund Balances	140,893	-	140,893
TOTAL LIABILITIES AND FUND BALANCES	\$ 389,152	\$ 190,123	\$ 498,275

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2003**

EXHIBIT D

Total fund balances - Governmental Funds	\$	140,000
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in Governmental Funds.

Cost of capital assets	1,071,148	
Less - Accumulated depreciation	<u>457,540</u>	613,608

Long-term liabilities are not due and payable in the current period. Accordingly, they are not reported as liabilities in the Governmental Funds. All liabilities are reported in the Statement of Net Assets.

Compensated absences payable	35,386	
Certificates of indebtedness	<u>155,000</u>	(200,386)

Costs incurred which benefit more than one period are recorded as an expenditure in the Governmental Funds when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net Assets.

Prepaid expenses		<u>15,500</u>
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<u>NET ASSETS</u>	\$	<u>498,000</u>
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The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2000

EXHIBIT B

	General Fund	The H-O Fund	Total Governmental Funds
REVENUES			
Intergovernmental	\$ 1,080,100	\$ 719,182	\$ 2,499,241
Charges for services	147,217		147,217
Fees and forfeitures	480,254		480,254
Lease income	30,000		30,000
Interest earnings	4,423	48	4,489
Miscellaneous	14,207		14,207
Total Revenues	2,946,400	719,328	3,094,695
EXPENDITURES			
Current			
General government			
Judicial	2,481,790		2,481,790
Judicial - child support		712,588	712,588
Capital Outlay	20,000	3,609	23,609
Debt Service	64,800		64,800
Total Expenditures	2,546,590	716,308	3,262,898
Excess (deficiency) of revenues over expenditures	(600,190)	3,800	(-197,600)
Other Financing Sources (Uses)			
Operating transfers in	2,920		2,920
Operating transfers out		(2,920)	(2,920)
Total other financing sources (uses)	2,920	(2,920)	-
NET CHANGE IN FUND BALANCES	(197,600)	-	(-197,600)
FUND BALANCES, BEGINNING OF YEAR	328,700	-	328,700
FUND BALANCES, END OF YEAR	\$ 140,695	\$ -	\$ 140,695

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDS PARISH, LOUISIANA
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT
OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2002**

EXHIBIT F

Net change in fund balances - Governmental Funds		\$ (107,800)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p> <p>Capital outlays are reported in Governmental Funds as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.</p>		
Capital outlays	22,600	
Less - Depreciation expense	<u>45,792</u>	(23,192)
<p>Repayment of long-term liabilities is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.</p>		
Principal retirement		25,000
<p>In the Statement of Activities, certain operating expenses, such as compensated absences (vacation and sick leave), are measured by the amounts earned during the year. In the Governmental Funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid).</p>		
(Increase) decrease in vacation and sick leave accrued		622
<p>Prepaid costs are recognized as an expenditure when paid in the Governmental Funds. In the Statement of Activities, however, prepaid expenses are allocated over the period for which the expense is related.</p>		
Increase (decrease) in prepaid expenses		<u>(622)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		\$ (104,800)

The accompanying notes are an integral part of the financial statements.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDS PARISH, LOUISIANA
STATEMENT OF ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2003**

EXHIBIT G

ASSETS	
Cash and cash equivalents	\$ 205,873
Seized vehicles	49,350
Jewelry and other seized assets	<u>1,708</u>
<u>TOTAL ASSETS</u>	<u>\$ 257,029</u>
LIABILITIES	
Due to others	<u>\$ 257,029</u>
<u>TOTAL LIABILITIES</u>	<u>\$ 257,029</u>

The accompanying notes are an integral part of the financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2003

NOTES TO BASIC FINANCIAL STATEMENTS

1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Ninth Judicial District have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of the District Attorney's accounting policies are described below.

Reporting Entity

As provided by Article V, Section 25 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

In evaluating how to define the District Attorney for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or impose specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds that are controlled by or dependant upon the District Attorney of the Ninth Judicial District.

Basis of Presentation

The District Attorney's Basic Financial Statements consist of Government-Wide Financial Statements, including a Statement of Net Assets and a Statement of Activities, and Fund Financial Statements, which provide a more detailed level of financial information.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2000**

NOTES TO BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements – The Government-Wide Financial Statements include the Statement of Net Assets and the Statement of Activities. These statements report financial information for the District Attorney as a whole.

Fiduciary activities are not included at the government-wide reporting level. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the Fund Financial Statement level. Individual funds are not displayed, but the statements distinguish governmental activities, which normally are supported by taxes and intergovernmental revenues, from business-like activities (if any), generally financed in whole or in part by fees or charges. The activity of internal service funds (if any) is eliminated to avoid duplicating revenues and expenses. The District Attorney of the Ninth Judicial District does not have any business-like activities or internal service funds. The Statement of Net Assets presents the financial position of the governmental activities at year-end.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District Attorney's governmental activities. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The District Attorney does not allocate indirect expenses to functions in the Statement of Activities. The Statement of Activities reports the expenses of a given function offset by program revenues directly connected with the functional programs. Program revenues include: (1) charges for services which report fees and other charges to users of the District Attorney's services; (2) operating grants and contributions that are restricted to meeting the operational activities of a function; and (3) capital grants and contributions which fund the acquisition of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for charges for services is which function generates the revenue. For grants and contributions, the determining factor is to which functions the revenues are restricted. Revenues not classified as program revenues are presented as general revenues, which include interest and other unrestricted revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the District Attorney.

Fund Financial Statements – The financial transactions of the District Attorney are recorded in individual 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 include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types". The following fund types are used by the District Attorney's office:

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (Special Revenue Funds). The Fund Financial Statements report financial information by major funds and non-major funds. However, there are no non-major funds at this time. The following Governmental Funds are considered major funds:

General Fund - The General Fund is used to account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five (25%) commission from the Louisiana Commissioner of Insurance, the \$40 commission on court costs, certain grants not accounted for in a special revenue fund, legal fees received from other governmental units, fees for collection on worthless checks, and partial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
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NOTES TO BASIC FINANCIAL STATEMENTS

Title IV-D Fund – Special Revenue Fund – The Title IV-D Fund is used to account for expenditure and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 1117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of 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.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. The District Attorney accounts for its agency funds in this category. Agency funds consist of the Restitution Fund, Worthless Checks Fund, Special Asset Forfeiture Trust Fund, and the Bond Forfeiture Fund. They consist of monies deposited for restitution to victims of certain crimes, payment of worthless checks, money and property seized in illegal activities, and forfeited bonds. Disbursements from the various funds are made to the appropriate agencies, litigants, merchants, and others as prescribed by statute.

Basis of Accounting/Measurement Focus

Government-Wide Financial Statements (GWFS)

The Government-Wide Financial Statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenditures are recognized when incurred.

Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds.

Fund Financial Statements (FFS)

Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for government funds.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund financial statements report detailed information about the District Attorney's office. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental Funds

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types and agency funds use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally 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. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2003**

NOTES TO BASIC FINANCIAL STATEMENTS

"Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Principal and interest on long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Fiduciary Funds

The District Attorney has four agency funds. Unlike other types of funds, agency funds report only assets and liabilities. Therefore, agency funds cannot be said to have a measurement focus; however, they use the modified accrual basis of accounting to recognize receivables and payables.

Budgets

The District Attorney's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Attorney. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. All annual appropriations lapse at year-end.

Change in Accounting Principles

The District Attorney adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, and Statement No. 35, *Certain Financial Statement Note Disclosures*. Adoption of these statements results in a change in the format and content of the financial statements and additional note disclosures.

Cash and Certificates of Deposit

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand deposits. Certificates of deposit include time deposits with a maturity in excess of 90 days when purchased. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with banks organized under Louisiana law, or any other state of the United States, or under laws of the United States. Certificates of deposit are stated at fair value.

Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "interfund receivables" or "interfund payables" on the balance sheet. These interfund receivables/payables are eliminated for reporting in the Statement of Net Assets.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2003**

NOTES TO BASIC FINANCIAL STATEMENTS

Prepaid Expenses

In the Government-Wide Financial Statements, prepaid amounts for insurance and dues are reported as prepaid expenses since the expense benefits the next fiscal year. In the Fund Financial Statements, these items are recorded as expenditures when paid.

Capital Assets

In the Government-Wide Financial statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. Capital assets are depreciated on a straight-line method over their estimated useful lives. A capitalization threshold of \$500 has been adopted for reporting purposes.

General fixed assets provided by the Rapides Parish Police-Jury are not recorded on the financial statements of the District Attorney.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

In the Fund Financial Statements, general fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures in governmental funds. No provision is made for depreciation on general fixed assets in the Fund Financial Statements since the full cost is expensed at the time of purchase.

Deferred Revenue

The District Attorney may report deferred revenue in its financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the District Attorney before he has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District Attorney has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources, is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are not reported in the Fund Financial Statements. No accrued current expenditures are reported in the governmental funds since such amounts are considered immaterial. Leave first accumulated by employees of the General Fund is mainly the responsibility of the Rapides Parish Police Jury. The amount reported in the fund financial statements represents the estimated liability attributable to the employees of the Special Revenue Fund and a portion of the estimated liability attributable to the employees paid through the General Fund. The full liability and related costs are reported in the Government-Wide Financial Statements.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2009**

NOTES TO BASIC FINANCIAL STATEMENTS

Full-time employees of the District Attorney earn 15 days of annual leave and 15 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for the Fund Financial Statements. Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund in the Fund Financial Statements. All liabilities, including long-term debt, are included on the face of the Statement of Net Assets in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

Net Assets

Net Assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Designated net assets represent tentative plans for future use of financial resources.

In cases where the District Attorney receives restricted and unrestricted monies for the same purpose, the restricted monies are used first.

Interfund Transactions

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as operating transfers.

Interfund balances are eliminated in the Government-Wide Financial Statements.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2003**

NOTES TO BASIC FINANCIAL STATEMENTS

2. BUDGETS

As mentioned in Note 1, the General and Special Revenue Fund budgets are normally adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and the final amended budget. As an independently elected parish official, the District Attorney exercises budgetary control at the fund level.

The following individual funds had actual expenditures over budgeted expenditures for 2003:

General Fund	\$	66,211
Title R-D Fund		46,679

3. CASH AND CERTIFICATES OF DEPOSIT

At December 31, 2003, the District Attorney had cash certificates of deposits as follows:

Cash	\$	146,695
Certificates of deposit		55,292
		<u>\$ 241,115</u>

At year-end, the carrying amount of the District Attorney's deposits (demand deposits and certificates of deposit) was \$241,115. The bank balances totaled \$291,694, including certificates of deposit, and are categorized as follows:

	<u>Cash</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Insured (federal deposit insurance)	\$ 146,695	\$ 64,267	\$ 290,952
Collateralized (Category I)		30,992	30,992
	<u>\$ 146,695</u>	<u>\$ 95,259</u>	<u>\$ 291,694</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities-issued by the agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the agent bank.

4. ACCOUNTS RECEIVABLE

Grants	\$	132,026
LACE reimbursements		60,669
Due from other governmental entities		75,200
Other		27,181
		<u>\$ 295,046</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2000

NOTES TO BASIC FINANCIAL STATEMENTS

5. INTERFUND ASSETS/LIABILITIES AND TRANSFERS

DUE FROM/TO OTHER FUNDS:

<u>Receivable Fund</u>	<u>Payable Fund</u>	
General	Title IV-D	\$ 11,915

Balances at year-end result from transfers made by the General Fund to Title IV-D Fund for costs not reimbursed by the Title IV-D grant year.

TRANSFERS:

<u>Transfer to</u>	<u>Transfer Out</u>	
General Fund	Title IV-D Fund	\$ 2,000

Transfers were made to the General Fund for excess monies received over the cost of a project required by the State of Louisiana to conform to federal requirements for the national Title IV-D program.

6. GENERAL FIXED ASSETS

	<u>January 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2000</u>
Governmental Activities				
Buildings and Improvements	\$ 374,182	\$	\$	\$ 374,182
Vehicles	118,087	15,880		133,967
Office furniture & equipment	515,343	7,833		523,176
Total Capital Assets	<u>1,007,612</u>	<u>23,713</u>	<u>-</u>	<u>1,031,325</u>
Less				
Accumulated depreciation				
Buildings and Improvements	45,562	9,325		54,887
Vehicles	80,291	8,850		89,141
Office furniture & equipment	335,944	27,742		363,686
Total Accumulated Depreciation	<u>461,797</u>	<u>45,922</u>	<u>-</u>	<u>407,719</u>
Capital Assets, Net	<u>\$ 545,815</u>	<u>\$ (22,209)</u>	<u>\$ -</u>	<u>\$ 623,606</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
Judicial	\$ 41,740
Judicial - child support	4,300
Total Depreciation Expense for Governmental Activities	<u>\$ 46,040</u>

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2003**

NOTES TO BASIC FINANCIAL STATEMENTS

7. CHANGES IN AGENCY FUNDS

	January 1, 2003	Additions	Deductions	December 31, 2003
Refundation	\$ 8,893	\$ 32,108	\$ (24,748)	\$ 14,028
Worthless Checks	12,898	896,428	(873,328)	3,898
Special Asset Forfeiture Trust	243,512	94,678	(89,384)	238,198
Bond Forfeiture	230	230		500
	<u>\$ 283,333</u>	<u>\$ 793,198</u>	<u>\$ (793,470)</u>	<u>\$ 287,828</u>

8. LONG-TERM LIABILITIES

	Compensated Absences	Certificate of Indebtedness
Balance, beginning of year	\$ 20,888	\$ 200,000
Additions	20,200	
Deductions	<u>(20,888)</u>	<u>(35,000)</u>
Balance, end of year	20,200	165,000
Due within one year	<u>20,200</u>	
Due in more than one year	<u>\$ 5,478</u>	<u>\$ 165,000</u>

Certificate Of Indebtedness

On January 6, 1998, a certificate of indebtedness in the amount of \$280,000 was issued for the Judicial Enforcement District of Rapides Parish to finance the purchase and improvements to siting out Murray Street in Alexandria. The debt is to be repaid with excess General Fund revenues. The interest rate is 4.75% per annum. Interest is payable semiannually on January 1 and July 1 of each year, commencing July 1, 1998. Principal is payable in annual installments between \$28,000 and \$45,000 on January 1 of each year commencing January 1, 1999.

Annual debt service requirements to maturity for certificate of indebtedness, including interest of \$24,700, are as follows:

	Principal	Interest	Total
2004	\$	\$ 2,919	\$ 2,919
2005	40,000	8,887	48,887
2006	40,000	4,988	44,988
2007	40,000	3,987	43,987
2008	<u>45,000</u>	<u>1,989</u>	<u>46,989</u>
	<u>\$ 185,000</u>	<u>\$ 18,800</u>	<u>\$ 184,920</u>

9. DESIGNATED FUND BALANCE

The District Attorney transfers \$5,500 per month to the Judicial Enforcement District account to be used to pay the principal and interest related to the certificate of indebtedness. The amount shown in the governmental funds balance sheet, as designated fund balance represents the amount remaining in the Judicial Enforcement District account at year-end after subtracting the payment for the interest and principal on the certificate of indebtedness due in January.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2003**

NOTES TO BASIC FINANCIAL STATEMENTS

10. LEASE AND RENTAL COMMITMENTS

The District Attorney has entered into an operating lease for copy equipment used in the Title IV-D program. The lease expires in October 2006 and has a monthly lease payment of \$243. Total equipment lease expense for 2003 was \$3,756.

The General Fund charges rent to the Title IV-D program on a monthly basis for their use of facility space. The Title IV-D Fund pays \$3,500 per month. This transaction is eliminated in the Government-Wide Financial Statements.

Under the terms of the equipment operating lease as of December 31, 2003, future minimum lease payment requirements are as follows:

<u>Year</u>	<u>Amount</u>
2004	\$ 3,756
2005	3,756
2006	<u>3,528</u>
	\$ 11,040

11. PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. At December 31, 2003, the District Attorney had employees covered by the District Attorney's Retirement System and employees covered by the Parochial Employees Retirement System, Plan A.

Under the District Attorney's Retirement System, covered employees are required to contribute seven percent (7%) of their salary. The District Attorney and most Assistant District Attorneys participate. There is no employer contribution under this system. The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney Retirement System. That report may be obtained by writing to District Attorney Retirement System, 905 Poydras Street, New Orleans, LA 70190.

Under the Parochial Employees Retirement System, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service. The System also provides death and disability benefits. Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to this plan while the employer contributes seven and seven-tenths percent (7.7%). Employer contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title IV-D program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 2003, were covered by the Retirement System.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2003**

NOTES TO BASIC FINANCIAL STATEMENTS

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14619, Baton Rouge, LA 70805-4619.

Most pension expenditures of the District Attorney's office are paid by the Rapides Parish Criminal Court Fund and the Rapides Parish Police-Jury, except employees working in the Title IV-D program. The District Attorney records pension expenditures when paid to those retirement systems. The pension contributions, which are equal to the required contributions, for the last three years are as follows:

	Title IV-D Program Employees	Other Employees
2001	\$ 25,001	\$ 17,160
2002	25,107	21,075
2003	24,007	20,000

12. ON-BEHALF PAYMENTS

The accompanying financial statements include on-behalf payments made by the Rapides Parish Police-Jury, its Criminal Court Fund, and the State of Louisiana to the District Attorney's office for salaries and related fringe benefits, as required by GASB Statement No. 34 Accounting and Financial Reporting for Certain Grants and Other Financial Assistance.

Rapides Parish Police-Jury (RPPJ) General Fund	\$ 685,508
Rapides Parish Police-Jury Criminal Court Fund	894,501
Less: Amount paid to RPPJ as reimbursement by the District Attorney	(1,483,295)
Net amount paid by RPPJ	1,111,885
State of Louisiana	350,000
	\$ 1,461,885

13. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain other expenditures paid by the Rapides Parish Police-Jury General Fund and Criminal Court Fund. These expenditures are summarized as follows:

Dues and subscriptions	\$ 3,075
Telephones	15,081
Equipment maintenance	22,880
Auto insurance	6,075
Office supplies	40,084
Travel	6,000
Library materials	28,477
	\$ 129,532

Also, the general fixed assets used by the District Attorney that are purchased with the Rapides Parish Police-Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the District Attorney's General Fund or Title IV-D and reversals are reported in the District Attorney's financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 2005

NOTES TO BASIC FINANCIAL STATEMENTS

14. RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to torts, theft, or damage and destruction of assets. The Rapides Parish Police Jury carries commercial insurance coverage on some assets. No claims from these risks have exceeded commercial insurance coverage in any of the past three years.

15. CONCENTRATION OF RISK

As detailed in Note 1, the District Attorney's office receives a substantial portion of its operating revenue from the Rapides Parish Police Jury's General Fund and Criminal Court Fund and is considered a component unit of the Rapides Parish Police Jury.

REQUIRED SUPPLEMENTAL INFORMATION – PART II

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SPRING VALLEY, MISSISSIPPI
SUPPLEMENTARY COMMISSIONER SCHEDULE
GENERAL FUND
YEAR ENDED DECEMBER 31, 1952

STATEMENT A

	Budget		Actual	Variance with Final Budget Favorable (Underspend)
	Original	Final		
REVENUES				
Intergovernmental				
Federal	\$ 80,875	\$ 82,277	\$ 180,128	\$ 4,904
State	187,400	284,100	278,888	(12,842)
Local	1,128,877	1,153,637	1,215,181	61,804
Charges for services	150,000	150,000	147,377	(2,623)
Fees and forfeitures	524,360	470,180	483,264	13,084
License income	—	—	88,684	88,684
Interest earnings	3,880	1,480	4,433	2,953
Miscellaneous	(20,880)	(20,000)	14,887	(12,780)
Total Revenues	<u>2,202,842</u>	<u>2,241,774</u>	<u>2,348,431</u>	<u>67,658</u>
EXPENDITURES				
Current				
General government				
Salaries	1,288,443	1,288,442	1,481,710	(84,889)
Capital Outlay	1,781	18,888	20,000	(2,002)
Debt Service	28,000	28,000	44,000	(8,000)
Total Expenditures	<u>1,318,224</u>	<u>1,335,330</u>	<u>1,545,710</u>	<u>(85,772)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(88,382)	(93,556)	(200,279)	2,007
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Title M & Fund	—	—	2,800	2,800
Total Other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>2,800</u>	<u>2,800</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (OVER) EXPENDITURES AND OTHER FINANCING USES	(88,382)	(93,556)	(197,479)	(2,247)
FUND BALANCE, BEGINNING OF YEAR	<u>41,544</u>	<u>38,788</u>	<u>38,788</u>	<u>—</u>
FUND BALANCE, END OF YEAR	<u>\$ 14,162</u>	<u>\$ 18,432</u>	<u>\$ 18,888</u>	<u>\$ 2,247</u>

See Independent Auditor's Report.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE
 TITLE FUND FUND
 YEAR ENDED DECEMBER 31, 2000

STATEMENT 1

	Budget			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
	Original	Final	Actual	
REVENUES				
Intergovernmental				
Federal	\$ 442,018	\$ 442,810	\$457,830	\$ 14,990
State	238,018	238,818	250,848	11,998
Local			2,187	2,187
Interest earnings			-8	-8
Total Revenues	670,036	670,636	710,928	40,293
EXPENDITURES				
Current				
General government				
Judicial child support	888,408	888,838	770,868	(117,970)
Capital Outlay	2,000	2,000	2,800	799
Total Expenditures	890,408	890,838	773,668	(117,179)
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-2,800	-2,800
OTHER FINANCING SOURCES (USES)				
Operating transfers in:				
General Fund			(2,800)	(2,800)
Total Other Financing Sources (Uses)			(2,800)	(2,800)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
CURRENT BALANCE END OF YEAR	\$ -	\$ -	\$ -	\$ -

See independent auditor's report.

SUPPLEMENTAL INFORMATION

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 2003**

EXHIBIT J-1

ASSETS

Cash	\$	138,869
Certificate of deposit		98,208
Intergovernmental receivables		
Grant		9,814
Reimbursement of LACE disbursements		18,888
Due from Rapides Parish Police Jury		14,353
Other governmental units		81,138
Interfund receivable from Title IV-D Fund		51,513
Interfund receivable from Agency Funds		
Restoration Fund		2,500
Worthless Checks Fund		1,239
Special Asset Forfeiture Trust Fund		17,801
Bond Forfeiture Fund		288
Accrued interest receivable		373
Other receivables		4,258
		<u> </u>
TOTAL ASSETS	\$	<u>388,152</u>

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts payable	\$	16,502
Intergovernmental payable		
Rapides Parish Police Jury		<u>210,694</u>
Total Liabilities		227,196

FUND BALANCES - UNRESERVED

Designated		88,893
Undesignated		<u>71,873</u>
Total Fund Balances		<u>160,766</u>

TOTAL LIABILITIES AND FUND BALANCES **\$ 388,152**

See independent auditor's report.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL,
YEAR ENDED DECEMBER 31, 2022**

EXHIBIT J-2
(Continued)

	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)
REVENUES			
Intergovernmental revenue			
Federal grants	\$ 60,278	\$ 100,130	\$ 39,852
State grants	28,000	12,530	(15,470)
Driver's license fees	9,180	9,390	(210)
Legal fees	60,000	67,967	7,967
Operating support from			
Rapides Parish Police Jury (RPPJ)		40,120	40,120
On-behalf payments made by governmental entities	1,400,677	1,460,860	60,183
Charges for services			
Writ/draft checks/collection fees	90,280	147,277	(56,997)
Fees and forfeitures			
Commissions on fees, bond forfeitures, court costs, and asset forfeitures	348,800	321,840	(26,960)
Pretrial intervention income	120,000	128,410	8,410
Lease income - Title 10 (2 Fund)		90,000	90,000
Interest income	1,480	4,435	2,955
Miscellaneous	25,000	14,200	(10,800)
Total Revenues	<u>2,347,793</u>	<u>2,348,430</u>	<u>66,637</u>
EXPENDITURES			
Current - general government - judicial			
Salaries and related benefits	460,800	478,307	17,507
Operating support for Criminal Court Fund	950,890	948,290	2,600
On-behalf payments made by governmental entities	1,400,677	1,460,860	(60,183)
Local agency compensated enforcement funding (LACE)	8,700	18,808	(10,108)
Contract services	28,800	27,398	1,402
Insurance		28,329	(28,329)
Professional fees	11,200	17,298	(6,098)
Travel and lodging	30,880	24,751	6,129
Office maintenance	1,200	7,198	(5,998)
Vehicle maintenance	10,700	10,045	665
Equipment repairs and maintenance		194	(194)
Parking fees		3,120	(3,120)
Office supplies	18,000	10,128	7,872
Utilities	3,700	3,414	286
Dues and subscriptions	20,000	27,798	(7,798)
Criminalist costs		8,021	(8,021)
Miscellaneous	2,888	7,982	(5,094)
Total General Government	<u>2,388,947</u>	<u>2,491,750</u>	<u>(102,803)</u>

See independent auditor's report.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2003**

	<u>Budget</u>	<u>Actual</u>	EXHIBIT 2-3 (Continued) Variance- Favorable (Unfavorable)
Capital outlay - equipment	\$ 18,000	\$ 20,000	\$ (2,000)
Debt service			
Principal	30,000	30,000	1,000
Interest	14,000	8,500	(2,500)
Total Debt Service	<u>44,000</u>	<u>38,500</u>	<u>(5,500)</u>
Total Expenditures	<u>2,350,842</u>	<u>2,418,232</u>	<u>(67,390)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(200,150)	(200,822)	2,227
OTHER FINANCING SOURCES			
Operating transfers in			
Special Revenue Fund	<u> </u>	<u>2,922</u>	<u>2,922</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(200,150)	(197,900)	4,247
FUND BALANCE, BEGINNING OF YEAR	<u>328,758</u>	<u>328,758</u>	<u> </u>
FUND BALANCE, END OF YEAR	<u>\$ 128,608</u>	<u>\$ 143,858</u>	<u>\$ 15,250</u>

See independent auditor's report.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE 9-D FUND
 BALANCE SHEET
 DECEMBER 31, 2000

	ASSETS	EXHIBIT K-1
Cash		\$ 8,807
Intergovernmental receivable		
Grant		123,011
Other receivables		<u>125</u>
TOTAL ASSETS		\$ 132,123
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts payable		\$ 2,074
Intergovernmental payables		
Rapides Parish Police Jury		114,088
State of Louisiana		175
Interfund payable to General Fund		<u>11,835</u>
Total Liabilities		128,122
FUND BALANCE - UNRESERVED - UNDEDICATED		<u> </u>
TOTAL LIABILITIES AND FUND BALANCE		\$ 132,123

See independent auditor's report.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TELEPHONE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDING DECEMBER 31, 2003

EXHIBIT 6.2

	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
REVENUES			
Intergovernmental revenue			
Federal grant			
Title IV-D Program	\$ 462,878	\$ 457,208	\$ 5,670
State grant			
Title IV-D Program	208,878	208,468	410
State program		34,007	34,007
Operating support from General Court Fund		2,187	2,187
Interest income		48	48
Total Revenues	<u>671,698</u>	<u>711,209</u>	<u>39,511</u>
EXPENDITURES			
Current - judicial - child support			
Salaries and related benefits	591,888	604,888	(13,000)
Contract services		22,773	22,773
Travel and seminars	8,000	8,484	(484)
Office supplies	3,000	7,887	(4,887)
Telephones	6,600	8,287	(1,687)
Utilities	4,800	5,721	(921)
Janitorial expenses	600	600	-
Fuel	28,000	30,000	(2,000)
Insurance	8,500	8,128	372
Dues and subscriptions	870	240	630
Building and maintenance	280	677	(397)
Forest locale services	120	28	92
Equipment lease	3,000	3,750	(750)
Professional fees	4,000	8,288	(4,288)
Library costs	7,000	7,712	(712)
Miscellaneous		2,883	2,883
Total Child Support	<u>691,878</u>	<u>712,889</u>	<u>(21,011)</u>
Capital outlay	1,000	1,000	-
Total Expenditures	<u>692,878</u>	<u>713,889</u>	<u>(21,011)</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	2,320	2,320
OTHER FINANCING SOURCES (USES)			
Operating transfers out			
General Fund	-	2,320	(2,320)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	-	-
FUND BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

AGENCY FUNDS

RESTITUTION FUND - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disbursed according to court orders once a case has been fully appealed and finalized.

WORTHLESS CHECKS FUND - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

SPECIAL ASSET FORFEITURE TRUST FUND - To account for assets seized under Louisiana Revised Statute 40:2606, which is entitled "Seizure and Confiscation of Substantial Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement/seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

BOND FORFEITURE FUNDS - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 NATCHES PARISH, LOUISIANA
 FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
 COMBINED BALANCE SHEET
 DECEMBER 31, 2000

STATEMENT L-1

ASSETS

Cash
 Seized vehicles
 Jewelry and other seized assets

2

TOTAL ASSETS

	Pastorion Fund	Westlake Disadv Fund	Special Asset Combus Trust Fund	Bond Portfolio Fund	Total
\$ 14,828	\$ 1,687	\$ 158,490	\$ 680	\$ 200,673	
		48,550		48,550	
		1,100		1,100	
<u>\$ 14,828</u>	<u>\$ 1,687</u>	<u>\$ 208,140</u>	<u>\$ 680</u>	<u>\$ 207,623</u>	

LIABILITIES

Accounts held for others
 Amount payable to General Fund

TOTAL LIABILITIES

\$ 11,443	\$ 1,717	\$ 221,208	\$ 280	\$ 234,178
<u>2,385</u>	<u>1,233</u>	<u>17,801</u>	<u>280</u>	<u>21,504</u>
<u>\$ 14,828</u>	<u>\$ 2,950</u>	<u>\$ 239,009</u>	<u>\$ 560</u>	<u>\$ 207,623</u>

See independent auditor's report.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAFFERTY PARKER, LOUISIANA
 FIDUCIARY FUND TYPES - ALL ASSETS FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 2022

STATEMENT L-2

BALANCE, BEGINNING OF YEAR

	Restitution Fund	Workless Checks Fund	Special Asset Partners Trust Fund	Bond Portfolio Fund	Total
	\$ 6,665	\$ 12,966	\$ 143,312	\$ 293	\$ 263,236

ADDITIONS

Collections for restitution
 Collections on workless checks
 Receipts from asset liquidations
 Receipts from bond portfolios
 Interest income

Total additions

	32,089	698,428	93,728	265	1,125
	<u>32,170</u>	<u>698,428</u>	<u>1,227</u>	<u>265</u>	<u>783,358</u>

DEDUCTIONS

Amounts paid to filigree,
 insurance, and General Fund
 Accounts paid to government units or
 referred to debtors.

Total Deductions

	24,749	675,328	89,380	-	790,057
	<u>24,749</u>	<u>675,328</u>	<u>89,380</u>	<u>-</u>	<u>790,470</u>
	<u>\$ 14,000</u>	<u>\$ 3,097</u>	<u>\$ 129,128</u>	<u>\$ 293</u>	<u>\$ 263,236</u>

BALANCE, END OF YEAR

See independent auditor's report.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2003**

SCHEDULE 1

Federal Grantor (Pass-Through Grantor) Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through the State of Louisiana, Department of Social Services			
Child Support Enforcement			
71182 to 830805	83.585	285261216	\$ 251,823
71183 to 830894	83.585	205481445	235,130
Total U.S. Department of Health and Human Services			487,953
U.S. Department of Justice			
Louisiana Commission on Law Enforcement and Administration of Criminal Justice			
Juvenile Accountability Incentive Block Grants - Juvenile Investigator			
107102 to 810800	18.533		23,800
Bureau of Justice Assistance and Rapides Parish Police Jury Passed through Rapides Parish Sheriff			
Local Law Enforcement Block Grants Program (LLEBP)			
107102 to 810804	18.582		41,927
Bureau of Justice Assistance			
Community Prosecution and Project Safe Neighborhoods Community Gun Violence Prosecution Program			
11183 to 120104	18.689	2801-GF-03-006	30,552
Total U.S. Department of Justice			184,180
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			\$ 672,133

Notes:

The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting process.

No federal funds were awarded to subrecipients during the year ended December 31, 2003.

See independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS,
LOUISIANA GOVERNMENTAL AUDIT CODE,
AND OMB CIRCULAR A-133**

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



PATHE, HICKS & TERRINGTON, LLP

DEFINED PENSION AGREEMENT

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 James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the financial statements of the governmental activities and each major fund of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 11, 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's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material 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's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the 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's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying schedule of findings and questioned costs as findings 2003-01, 2003-02, 2003-03, 2003-04, and 2003-05.

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PAYNE, MOORE & HERRINGTON, LLP

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

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 do not believe the reportable condition noted above is a material weakness.

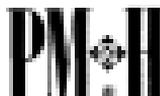
This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 21:513, this report is in fact a public document.

Payne, Moore & Herrington, LLP

Certified Public Accountants

June 11, 2004

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**



ROYAL, PROCTOR & HERRINGTON LLP

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

The Honorable James C. Downs
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance

We have audited the compliance of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2003. The District Attorney'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's management. Our responsibility is to express an opinion on the 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 A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 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 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 of the District Attorney's compliance with those requirements.

In our opinion, the District Attorney 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.

ROYAL, PROCTOR &
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200 PINE STREET, SUITE 1700
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PAYNE, MOORE & HERBINSON, LLP

The Honorable James C. Owens
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Internal Control Over Compliance

The management of the District Attorney 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'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-133.

We noted a matter involving the internal control over compliance 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 compliance that, in our judgment, could adversely affect the District Attorney's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as finding 0000-05.

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. Our consideration of the internal control over compliance 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 that the reportable condition listed above is not a material weakness.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 37:513, this report is in fact a public document.

Payne, Moore & Herbinson, LLP
Certified Public Accountants

June 11, 2004

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2003**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? yes X no

Reportable conditions identified that are not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Management's Corrective Action Plan See Attached

Management's Summary Schedule of Prior Audit Findings See Attached

Memorandum of Other Comments and Recommendations None Issued

Federal Awards

Internal control over major programs:

Material weaknesses identified? yes X no

Reportable conditions identified that are not considered to be material weaknesses? X yes none reported

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes X no

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2003**

Identification of major programs:

CFDA Number:
63.563

Name of Federal Program:
Child Support Enforcement

Dollar threshold used to distinguish
between type A and type B programs:

\$300,000

Auditor qualified as low-risk auditor?

_____ yes

_____ no

SECTION II - FINANCIAL STATEMENT FINDINGS

REPORTABLE CONDITIONS

Finding 2003-01: Segregation of Duties

Criteria: The objectives of an internal control structure are to provide management with reasonable, but not absolute assurance that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. This includes segregation of accounting department duties.

Condition: One of the most critical areas of separation is cash. We noted an instance where an employee wrote the check, signed the check, and approved the payment for a check that was issued to that same employee.

Recommendation: We recommend that in the event of reimbursement to an individual who can sign checks, another person with proper authority approve, sign, and issue payment to that individual. We also recommend that the person writing the check never be the same person who signs the check.

Management's Response: See Management's Corrective Action Plan.

Finding 2003-02: Approval of Invoices

Criteria: The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. All invoices should be approved prior to issuance of payment.

Condition: In our review of forty disbursements, we noted two checks that were issued without an approval noted by an authorized member of management. Personnel informed us that the person that normally approves the invoices was out of the office.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2003**

Recommendation: We recommend that all invoices be approved prior to payment. Another authorized member of management can approve the invoices in circumstances where the principal approver is not available.

Management's Response: See Management's Corrective Action Plan.

Finding 2003-03, Asset Seizure Refund

Criteria: The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with accounting principles generally accepted in the United States of America. Personnel should always review the list of seized assets by individuals before refunding any amounts from the special asset seizure trust.

Condition: Money was seized under Louisiana (Revised Statute 40:2800 "Seizure and Controlled Substances Property Forfeiture Act of 1997". The Metro Narcotics unit held the seized money as evidence without turning it over to the District Attorney when it was seized. The District Attorney's office issued a refund check to the person that the money had been seized from on September 4, 2003. Metro Narcotics did not give the evidence money to the District Attorney until March 25, 2004. The District Attorney has fiduciary responsibility over these funds to ensure they are properly disbursed, which was not done in this instance.

Recommendation: We recommend that the subsidiary listing of money received from evidence seizures always be reviewed and verified before issuing payments for refunds or forfeitures.

Management's Response: See Management's Corrective Action Plan.

Finding 2003-04, Sick and Annual Leave Records

Criteria: All governments are required to keep proper records to ensure that transactions are executed according to management's authorization. Personnel records should be kept accurately and timely.

Condition: The District Attorney has a sick and annual leave policy in place. Payroll records are not being kept on a timely basis for sick and annual leave. Information on how many hours an employee has of sick and annual leave was not figured for 2003 until we began our fieldwork for the audit. This could lead to an abuse of sick and annual leave by employees.

Recommendation: We recommend that sick and annual leave be updated at least every quarter to prevent the possibility of abuse or misstatement.

Management's Response: See Management's Corrective Action Plan.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2003**

Finding 2003-06: Accounting Software Program and Hardware Needs

Critique: All governments are required to keep adequate accounting records in order to enable personnel to prepare accurate financial statements. This would include adequate accounting software and related records.

Condition: The District Attorney uses an old accounting software program "Quicken", which has been customized to assist them with the bookkeeping. Quicken is designed for home use, not business use. It is inadequate in so far as creating a full general ledger and balance sheet for the District Attorney needs.

Recommendation: We recommend that the District Attorney consider using a more sophisticated program, which would allow them to use a full general ledger and create accurate financial statements. We also noticed that the hardware of one employee charged with the task of keeping up with fixed assets and depreciation was not sufficient to put the fixed asset software on her computer. We also recommend that all employees have adequate hardware to perform their necessary accounting procedures.

Management's Response: See Management's Corrective Action Plan.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS

Finding 2003-06: See Above

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2003**

The District Attorney for the Ninth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2003.

Independent Public Accounting Firm:

Jayne, Moore & Harrington, LLP
P. O. Box 13800
Alexandria, LA 71315-3200

Auditee Contact Person:

Mrs. Paula Stoddy
Office Administrator
District Attorney of the Ninth Judicial District
(218) 473-6653

Audit Period: January 1, 2003 through December 31, 2003

The findings from the Schedule of Findings and Questioned Costs are discussed below. The findings are numbered consistently with the numbers assigned in the Schedule.

REPORTABLE CONDITIONS

Finding 2003-01: Reimbursement of Duties

Condition: One of the most critical areas of separation of employee duties is cash. An instance was noted where an employee wrote the check, signed the check, and approved the payment for a check that was issued to that same employee.

Recommendation: The auditors recommend that in the event of reimbursement to an individual who can sign checks, another person with proper authority approve, sign, and issue payment to that individual. They also recommend that the person writing the check never be the same person who signs the check.

Action Taken: From now on all reimbursements will be approved and signed for by a person other than the individual receiving payment.

Finding 2003-02: Approval of Invoices

Condition: In the auditor's review of forty disbursements, they noted two checks that were issued without an approval noted by an authorized member of management. The person that normally approves the invoices was out of the office.

Recommendation: The auditors recommend that all invoices be approved prior to payment. Another authorized member of management can approve the invoices in circumstances where the principal approver is not available.

Action Taken: All invoices will be approved or checks will not be written.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED DECEMBER 31, 2003**

Finding 2003-03 Asset Seizure Refund

Condition: Money was seized under Louisiana Revised Statute 40:2600 "Seizure and Controlled Substances Property Forfeiture Act of 1989". The Metro Narcotics unit held the seized money as evidence without turning it over to the District Attorney when it was seized. The District Attorney's office issued a refund check to the person that the money had been seized from on September 4, 2003. Metro Narcotics did not give the evidence money to the District Attorney until March 25, 2004. Therefore, someone else's money was used to cover this refund.

Recommendation: The auditors recommend that the subsidiary listing of money received from evidence seizures always be reviewed and verified before issuing payments for refunds or forfeitures.

Action Taken: Subsidiary listing will be double checked in the future before any payments are made.

Finding 2003-04 Sick and Annual Leave Reports

Condition: The District Attorney has a sick and annual leave policy in place. Payroll records are not being kept on a timely basis for sick and annual leave. Information on how many hours an employee has of sick and annual leave was not figured for 2003 until we began our fieldwork for the audit. This could lead to an abuse of sick and annual leave by employees.

Recommendation: The auditors recommend that sick and annual leave be updated at least every quarter to prevent the possibility of abuse or misstatement.

Action Taken: Sick and annual leave will be updated every quarter.

Finding 2003-05 Accounting Software Program and Hardware Needs

Condition: The District Attorney uses an old accounting software program "Quicken", which has been customized to assist them with the bookkeeping. Quicken is designed for home use, not business use. It is inadequate in so far as creating a full general ledger and balance sheet for the District Attorney needs.

Recommendation: The auditors recommend that we consider using a more sophisticated accounting program, which would allow us to use a full-general ledger and create accurate financial statements. They also recommend that all employees have adequate hardware to perform their necessary accounting procedures.

Action Taken: No funds are available at the present time to purchase a new and/or more sophisticated accounting program, however, efforts will be made to secure grant funds for this purpose. In the meantime, different software will be researched to ascertain which one is best suited to the needs of the District Attorney's Office.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2003**

REPORTABLE CONDITIONS

FINDING 02-01 – UNCLEARED CHECKS ON AGENCY FUNDS

Condition: The list of outstanding checks shown on the Special Asset Forfeiture Trust Fund include several outstanding checks six months or older since issuance date.

Resolved.

FINDING 02-02 – BUDGET VARIANCE

Condition: The General Fund of the District Attorney of the Ninth Judicial District is not in compliance with Louisiana Revised Statute 33:1315(A).

Resolved.