

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2003**

Under provisions of state law, this report and public document copy of the report have been submitted to the audit and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-28-04

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 MATTHEW COCHRAN, LOUISIANA  
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**STATE ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
PATRICIO P. LOURDANS  
TRANSMITTAL LETTER  
ANNUAL FINANCIAL STATEMENTS  
DECEMBER 31, 2005**

June 21, 2006

Legislative Auditor  
P.O. Box 96891  
Baton Rouge, LA 70804-9689

Dear Sir:

In accordance with Louisiana Revised Statute 24:114, enclosed are the annual financial statements for the State Attorney of the Tenth Judicial District, Natchitoches, Louisiana, for the year ended December 31, 2005. The report includes only funds under the control and oversight of the State Attorney of the Tenth Judicial District.

The accompanying basic financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Respectfully,  
  
Patricio P. Lourdans  
State Attorney

Enclosure

**DIRECT ATTORNEY OF THE TENTH JUDICIAL DISTRICT**  
**MACTAVORNIS, LOUISIANA**  
**FINANCIAL STATEMENTS**  
**(DECEMBER 31, 2004)**

Legislative Auditor  
P.O. Box 94397  
New Orleans, LA 70184-0397

**APPENDIX**

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I have been called and appointed before the undersigned authority, Van Kyan, District Attorney of the Tenth Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given present fairly the financial position of the District Attorney of the Tenth Judicial District, as December 31, 2004 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Government Accounting Standards Board.

  
District Attorney

I have read and subscribed before me, this \_\_\_\_\_ day of \_\_\_\_\_, 2004.



  
NOTARY PUBLIC

# HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS  
P.O. BOX 2081 - 101 EAST FIFTH STREET  
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## INDEPENDENT AUDITORS' REPORT

Respectable Tim Egan  
District Attorney of the Tenth Judicial District  
Natchitoches, Louisiana 71455

We have audited the accompanying basic financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2005, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Tenth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts 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 opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Tenth Judicial District as of December 31, 2005, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 21, 2006 on our examination of the District Attorney of the Tenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and the budgetary information on pages 4 through 8 and 21 through 30, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the District Attorney of the Tenth Judicial District taken as a whole. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

**Hines, Jackson & Hines**  
Natchitoches, Louisiana  
June 21, 2006

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT**  
**MAITHEUFERRIER, LOUISIANA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2002**

The Management's Discussion and Analysis of the District Attorney of the Tenth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Tenth Judicial District's financial activities for the year ended December 31, 2002. This document focuses on the current year's activities, resulting changes, and currently known items. Please read this document in conjunction with the District Attorney of the Tenth Judicial District's financial statements, which begin on page 8.

**FINANCIAL HIGHLIGHTS**

- 1) The District Attorney of the Tenth Judicial District had cash and investments of \$405,568 at December 31, 2002 which represents a decrease of \$28,176 from prior year end.
- 2) The District Attorney of the Tenth Judicial District had receivables of \$71,593 at December 31, 2002 which represents an increase of \$33,113 from prior year end.
- 3) The District Attorney of the Tenth Judicial District had accounts payable and accruals of \$41,543 at December 31, 2002 which represents an increase of \$11,646 from prior year end.
- 4) The District Attorney of the Tenth Judicial District had total revenues of \$895,173 for the year ended December 31, 2002 which represents a decrease of \$6,656 from prior year.
- 5) The District Attorney of the Tenth Judicial District had fees, fines, and charges for services of \$554,600 for the year ended December 31, 2002 which represents a decrease of \$60,298 from prior year.
- 6) The District Attorney of the Tenth Judicial District had operating and capital grants of \$249,696 for the year ended December 31, 2002 which represents an increase of \$37,722 from prior year.
- 7) The District Attorney of the Tenth Judicial District had total expenses of \$105,568 for the year ended December 31, 2002 which represents an increase of \$31,390 from prior year.
- 8) The District Attorney of the Tenth Judicial District had personal services expense of \$85,977 for the year ended December 31, 2002 which represents an increase of \$34,340 from prior year.
- 9) The District Attorney of the Tenth Judicial District had operating services expense of \$231,768 for the year ended December 31, 2002 which represents an increase of \$58,794 from prior year.
- 10) The District Attorney of the Tenth Judicial District had professional services expense of \$1,480 for the year ended December 31, 2002 which represents an increase of 150 from prior year.
- 11) The District Attorney of the Tenth Judicial District had capital asset purchases of \$9,840 for the year ended December 31, 2002 which represents an increase of \$4,668 from prior year.
- 12) The District Attorney of the Tenth Judicial District had other services payments of \$2,866 for the year ended December 31, 2002 which represents a decrease of \$1,469 from prior year.

**CHIEF ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
MADISONVILLE, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS STATEMENTS  
DECEMBER 31, 2003**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The following graphic illustrates the minimum requirements for the District Attorney of the Tenth Judicial District as established by Governmental Accounting Standards Board Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

Management Discussion and Analysis

Basic Financial Statements

Required Supplementary Information  
(Other than MD&A)

These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

**Basic Financial Statements**

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 9 and 10) provide information about the activities of the District Attorney of the Tenth Judicial District as a whole and presents a longer-term view of the District Attorney's business. 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.

The Statement of Net Assets and the Statement of Activities 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.

Fund financial statements start on page 11. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds 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 general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS CONTINUED  
DECEMBER 31, 2002**

**FINANCIAL ANALYSIS OF THE ENTITY**

**Statement of Net Assets  
As of Year End**

|   | <u>2002</u>       | <u>2001</u>       |
|---|-------------------|-------------------|
| Current and other assets                          | \$ 168,421        | \$ 168,499        |
| Capital assets, net                               | 23,607            | 25,114            |
| <b>Total Assets</b>                               | <b>\$ 192,028</b> | <b>\$ 193,613</b> |
| <br>  |                   |                   |
| Other liabilities                                 | \$ 42,445         | \$ 38,719         |
| Capital lease obligations                         | 0                 | 2,895             |
| <b>Total Liabilities</b>                          | <b>42,445</b>     | <b>41,614</b>     |
| <br>  |                   |                   |
| <b>Net assets</b>                                 |                   |                   |
| Investment in capital assets, net of related debt | 23,607            | 24,848            |
| Unrestricted                                      | 529,336           | 529,988           |
| <b>Total Net Assets</b>                           | <b>552,943</b>    | <b>554,836</b>    |
| <b>Total Liabilities and Net Assets</b>           | <b>\$ 595,388</b> | <b>\$ 598,451</b> |

Net assets of the District Attorney of the Tenth Judicial District's decreased by \$14,905 or 2.64% from the previous fiscal year. The decrease is the result of expenses exceeding operating and non-operating revenues during the fiscal year ended 2002 (See table below).

**Statement of Activities  
For the Year Ended**

|  | <u>2002</u>        | <u>2001</u>       |
|--|--------------------|-------------------|
| General government                             |                    |                   |
| Expenses                                       | \$ (369,348)       | \$ (317,869)      |
| Program revenues                               |                    |                   |
| Fees, fines, and charges for services          | 334,888            | 411,888           |
| Operating and capital grants and contributions | 249,396            | 251,374           |
| Interest                                       | 234,528            | 288,214           |
| <br>   |                    |                   |
| Interest income                                | 5,271              | 9,287             |
| Miscellaneous                                  | 0                  | 658               |
| Transfers                                      | (254,830)          | (257,689)         |
| <b>Change in net assets</b>                    | <b>\$ (13,907)</b> | <b>\$ (6,231)</b> |

The District Attorney of the Tenth Judicial District's total revenues decreased by \$6,828 or 1.17% from the previous year. The total cost of all programs and services increased by \$31,300 or 46.28% from the previous year.



**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHULES, LOUISIANA  
MANAGEMENT'S DISCUSSION AND ANALYSIS CONTINUED  
DECEMBER 31, 2001**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

At the end of 2001, the District Attorney of the Tenth Judicial District had \$23,067, net of depreciation, invested in a broad range of capital assets (see table below). This amount represents a net decrease (including additions and deductions) of \$14,067 or 37.20% from the previous year.

**Capital Assets at Year End  
(Net of Depreciation)**

|           | 2001      | 2000      |
|-----------|-----------|-----------|
| Equipment | \$ 20,667 | \$ 21,714 |
| Total     | \$ 20,667 | \$ 21,714 |

This year's major additions included:

Equipment                                 \$     4,850

This year's major retirements included:

Equipment                                 \$  21,919

**Debt**

The District Attorney of the Tenth Judicial District had \$0 in outstanding debt at year end compared to \$1,800 at the previous year end, a decrease of \$1,800 or 100.00% as shown in the table below.

**Outstanding Debt at Year End**

|                             | 2001 | 2000     |
|-----------------------------|------|----------|
| Capital lease obligation    | \$ 0 | \$ 1,800 |
| Compensated absence payable | 0    | 0        |
| Totals                      | \$ 0 | \$ 1,800 |

New debt during the year included:

None.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHEES, LOUISIANA  
MANAGEMENT'S DISCLOSURES AND ANALYSIS (CONTINUED)  
DECEMBER 31, 2001**

**VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS**

Actual revenues were \$61,433 more than budgeted amounts due to (intergovernmental) revenues being more than expected.

Actual expenditures were 119,886 more than budgeted amounts due to operating services expense being more than expected.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The District Attorney of the Tenth Judicial District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines, and charges for services
- 2) Intergovernmental revenues (federal and state grants)
- 3) Personal services expense
- 4) Operating services expense

The District Attorney of the Tenth Judicial District does not expect any significant changes in next year's results as compared to the current year.

**CONTACTING THE DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT'S MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Tenth Judicial District's finances and to show the District Attorney of the Tenth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Vice-Kyrin, District Attorney, Post-Office Box 838, Natchitoches, Louisiana 71458.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT**  
**NATHESSON, LEONARD &**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2021**

**EXHIBIT A**

|   |                   |
|---|-------------------|
| <b>Assets</b>                                     |                   |
| <b>Current Assets</b>                             |                   |
| Cash and cash equivalents                         | \$ 408,877        |
| Investments                                       | 28,909            |
| Receivable  | 71,393            |
| Prepaid expenses                                  | 1,682             |
| <b>Total Current Assets</b>                       | <u>510,861</u>    |
| <b>Noncurrent Assets</b>                          |                   |
| Capital assets, net                               | <u>20,667</u>     |
| <b>Total Assets</b>                               | <u>\$ 531,528</u> |
| <b>Liabilities and Net Assets</b>                 |                   |
| <b>Liabilities</b>                                |                   |
| <b>Current Liabilities</b>                        |                   |
| Accounts payable and accrued                      | \$ 42,583         |
| <b>Total Current Liabilities</b>                  | <u>42,583</u>     |
| <b>Noncurrent Liabilities</b>                     |                   |
| Compensated absences payable                      | <u>0</u>          |
| <b>Total Liabilities</b>                          | <u>42,583</u>     |
| <b>Net Assets</b>                                 |                   |
| Investment in capital assets, net of related debt | 23,667            |
| Unrestricted                                      | <u>505,200</u>    |
| <b>Total Net Assets</b>                           | <u>528,867</u>    |
| <b>Total Liabilities and Net Assets</b>           | <u>\$ 531,528</u> |

The accompanying notes are an integral part of this statement.

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EXHIBIT B

GENERAL ACCOUNT OF THE INTERNATIONAL CONFERENCE

MANAGEMENT ASSOCIATION  
OF THE UNITED STATES

FOR THE FISCAL YEAR ENDING DECEMBER 31, 2003

|  | Expenses       | Prof. Fees, and<br>Charges<br>for Services | Operating Grants<br>and Contributions | Capital Grants<br>and Contributions | Revenue and<br>Charges<br>in the Assets |
|--|----------------|--|---------------------------------------|-------------------------------------|---|
| General Administration                   | \$ 10,477      | \$ 7,744                                   | \$ 12,000                             | \$ 0                                | \$ 30,664                               |
| Personal services                        | 26,481         | 26,480                                     | 0                                     | 0                                   | 18                                      |
| Taxes                                    | 29,744         | 29,742                                     | 21,000                                | 0                                   | 24,044                                  |
| Operating services                       | 3,860          | 3,857                                      | 0                                     | 0                                   | 17                                      |
| Supplies                                 | 3,400          | 3,400                                      | 0                                     | 0                                   | 48                                      |
| Professional services                    | 155            | 152  | 0                                     | 0                                   | 3                                       |
| Travel                                   | 18,282         | 0  | 0                                     | 0                                   | (18,087)                                |
| Depreciation                             |                |  |                                       |                                     |   |
| <b>Total General Activities</b>          | <b>148,221</b> | <b>107,825</b>                             | <b>33,000</b>                         | <b>0</b>                            | <b>14,418</b>                           |
| General Revenues                         |                |  |                                       |                                     | 1,177                                   |
| Interest Income                          |                |  |                                       |                                     | (254,112)                               |
| Transfers (to policy/yr)                 |                |  |                                       |                                     | (259,041)                               |
| <b>Total General Revenues</b>            |                |  |                                       |                                     | <b>(491,976)</b>                        |
| Change in Net Assets                     |                |  |                                       |                                     | (477,558)                               |
| Net Assets, Beginning of year as revised |                |  |                                       |                                     | 31,600                                  |
| Net Assets, End of year                  |                |  |                                       |                                     | <b>(445,958)</b>                        |

The accompanying notes are an integral part of this statement.

REPORT APPROVED BY THE DISTRICT LEGISLATIVE BODY  
 SALEM POLICE DEPARTMENT  
 341 COMMERCIAL  
 SEASIDE, OREGON 97138  
 503.738.3104 FAX 503  
 503.738.3111-250

| Assets                    | Current Fund  | Reserve Funds | Total Fund | Waiver Checks Collected Fund | Other Governmental Funds | Total         |
|---------------------------|---------------|---------------|------------|------------------------------|--------------------------|---------------|
| Cash and cash equivalents | 25,000        | 0             | 0          | 0                            | 0                        | 25,000        |
| Receivables               | 20,000        | 0             | 0          | 0                            | 0                        | 20,000        |
| Prepaid expenses          | 1,000         | 0             | 0          | 0                            | 0                        | 1,000         |
| <b>Total Assets</b>       | <b>46,000</b> | <b>0</b>      | <b>0</b>   | <b>0</b>                     | <b>0</b>                 | <b>46,000</b> |

| Liabilities and Fund Balances | Current Fund | Reserve Funds | Total Fund | Waiver Checks Collected Fund | Other Governmental Funds | Total    |
|-------------------------------|--------------|---------------|------------|------------------------------|--------------------------|----------|
| Accounts payable and accruals | 0            | 0             | 0          | 0                            | 0                        | 0        |
| <b>Total Liabilities</b>      | <b>0</b>     | <b>0</b>      | <b>0</b>   | <b>0</b>                     | <b>0</b>                 | <b>0</b> |

| Fund Balances Unreserved                   | Current Fund  | Reserve Funds | Total Fund | Waiver Checks Collected Fund | Other Governmental Funds | Total         |
|--|---------------|---------------|------------|------------------------------|--------------------------|---------------|
| Total Net Assets                           | 46,000        | 0             | 0          | 0                            | 0                        | 46,000        |
| <b>Total Liabilities and Fund Balances</b> | <b>46,000</b> | <b>0</b>      | <b>0</b>   | <b>0</b>                     | <b>0</b>                 | <b>46,000</b> |

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 WASHINGTON, ILLINOIS  
 RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
 TO THE STATEMENT OF NET ASSETS  
 DECEMBER 31, 2002**

**EXHIBIT D**

|  |           |                |
|--|-----------|----------------|
| <b>Total Fund Balances for Governmental Funds (Exhibit C)</b>  | <b>1</b>  | <b>326,126</b> |
| <b>Total Net Assets reported for governmental activities in the statement of net assets in different locations:</b>  |           |                |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:                     |           |                |
| Equipment, net of \$9,961 in accumulated depreciation  | \$ 21,607 |                |
| <b>Total Capital Assets</b>  |           | <b>21,607</b>  |
| Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the fund liabilities. |           |                |
|  |           | <u>0</u>       |
| <b>Total Net Assets of Governmental Activities (Exhibit A)</b>   | <b>2</b>  | <b>236,519</b> |

**REPORT ATTORNEYS OF THE DISTRICT OF COLUMBIA  
SAY TO PEOPLE, PLEASE!**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012**

|   | General Fund   | Distinction (Revenue) | U.S. Trust     | Washington Center<br>Cultural/Artistic | Other<br>Governmental<br>Funds | Total          |
|---|----------------|-----------------------|----------------|--|--------------------------------|----------------|
| <b>Revenues</b>                             |                |                       |                |  |                                |                |
| Fees, dues, subscriptions for services      | \$ 40,170      | \$ 147,015            | \$ 0           | \$ 40,575                              | \$ 0                           | \$ 207,760     |
| Intergovernmental                           | 24,000         | 0                     | 212,796        | 0                                      | 10,000                         | 266,796        |
| Interest income                             | 1,600          | 0                     | 0              | 28                                     | 0                              | 1,628          |
| <b>Total Revenues</b>                       | <b>65,770</b>  | <b>147,015</b>        | <b>212,796</b> | <b>68,603</b>                          | <b>10,000</b>                  | <b>663,984</b> |
| <b>Expenditures</b>                         |                |                       |                |  |                                |                |
| General government                          | 44,677         | 0                     | 0              | 0                                      | 0                              | 44,677         |
| Personnel services                          | 24,000         | 1,400                 | 0              | 0                                      | 0                              | 25,400         |
| Tuition                                     | 14,000         | 0                     | 0              | 0                                      | 0                              | 14,000         |
| Operating services                          | 14,000         | 0                     | 0              | 0                                      | 0                              | 14,000         |
| Supplies                                    | 2,000          | 0                     | 0              | 0                                      | 0                              | 2,000          |
| Professional services                       | 2,476          | 0                     | 0              | 0                                      | 0                              | 2,476          |
| DMA services                                | 2,000          | 0                     | 0              | 0                                      | 0                              | 2,000          |
| Capital outlay                              | 4,000          | 0                     | 0              | 0                                      | 0                              | 4,000          |
| <b>Total Expenditures</b>                   | <b>104,153</b> | <b>1,400</b>          | <b>0</b>       | <b>0</b>                               | <b>0</b>                       | <b>105,553</b> |
| <b>Donated (Deficiency) of Revenues</b>     | <b>0</b>       | <b>0</b>              | <b>212,796</b> | <b>44,028</b>                          | <b>10,000</b>                  | <b>277,624</b> |
| <b>Other Expenditures</b>                   | <b>0</b>       | <b>0</b>              | <b>0</b>       | <b>0</b>                               | <b>0</b>                       | <b>0</b>       |
| Other Financing Sources/(Uses)              |                |                       |                |  |                                |                |
| Transfers to DFP                            | (75,553)       | (55,911)              | (114,476)      | 0                                      | 0                              | (145,940)      |
| Transfers to DFC                            | 44,476         | 14,500                | 112,476        | (41,000)                               | 2,476                          | 128,428        |
| Transfers to DCA                            | 31,176         | (15,341)              | (111,521)      | (41,000)                               | 2,476                          | (124,810)      |
| <b>Total Other Financing Sources/(Uses)</b> | <b>0</b>       | <b>0</b>              | <b>0</b>       | <b>0</b>                               | <b>0</b>                       | <b>0</b>       |
| <b>Net Change in Fund Balances</b>          | <b>14,617</b>  | <b>14,104</b>         | <b>212,796</b> | <b>11,604</b>                          | <b>10,000</b>                  | <b>363,921</b> |
| <b>Fund Balances, Beginning of year</b>     | <b>50,684</b>  | <b>40,154</b>         | <b>48,388</b>  | <b>39,476</b>                          | <b>0</b>                       | <b>178,692</b> |
| <b>Fund Balances, End of year</b>           | <b>65,301</b>  | <b>54,258</b>         | <b>261,184</b> | <b>51,080</b>                          | <b>10,000</b>                  | <b>531,723</b> |

The accompanying notes are an integral part of this statement.

**EXHIBIT F**

**DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA**  
**NATIONAL DEFENSE UNIVERSITY**  
**RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

|  |    |                 |
|--|----|-----------------|
| Net Change in Fund Balances-Total Governmental Funds (Exhibit E)   | \$ | (3,134)         |
| The change in Net Assets reported for governmental activities in the statement of activities is different because:   |    |                 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$18,907) exceeds capital outlays (\$15,688) in the current period. |    | (3,219)         |
| Governmental funds report principal repayments as expenditures. However, these amounts are not included in the statement of activities but reduce the liability in the statement of net assets. These expenditures consist of:   |    |                 |
| Capital lease obligations  |    | 3,884           |
| Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.   |    | _____ 3         |
| Change in Net Assets of Governmental Activities (Exhibit B)  | \$ | <u>(14,280)</u> |



**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
SALIDA, MISSOURI  
STATEMENT OF RECEIVABLE ASSETS AND LIABILITIES  
(REGULAR FUND)  
(DECEMBER 31, 2002)**

**FOURTH**

| Assets                   | <u>Asset</u><br><u>Exclusion Fund</u> |
|--------------------------|---------------------------------------|
| Cash                     | \$ <u>          3,400</u>             |
| <b>Total Assets</b>      | <b>\$ <u>          3,400</u></b>      |
|                          |                                       |
| Liabilities              |                                       |
| Due to other governments | \$ <u>          3,400</u>             |
| <b>Total Liabilities</b> | <b>\$ <u>          3,400</u></b>      |

The accompanying notes are an integral part of this statement.

**DEPUTY ATTORNEY GENERAL OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2001**

As provided by Article V, Section 26 of the Louisiana Constitution of 1894, the District Attorney has charge of every criminal prosecution by the state within district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Tenth Judicial District encompasses the parish of Natchitoches, Louisiana.

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying financial statements of the District Attorney of the Tenth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

**B. Reporting Entity**

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Natchitoches Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Natchitoches Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**C. Fund Accounting**

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate financial accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows:

**Governmental Funds**

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2002**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C.      Funds Accounting (Continued)**

**General Fund** - the primary operating fund of the District Attorney and its accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or incurred in accordance with state and federal laws and according to District Attorney policy.

**Special Revenue Funds** - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, as designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Tenth Judicial District consist of the following:

**Diversion Program** - a pretrial intervention program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling and referral to other community agencies appropriate to their needs.

**Title IV-D Fund** - consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 107 of 1973, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Writheless Check Collection Fee Fund** - consists of fees collected in accordance with Louisiana Revised Statute 14:11, which provides that the District Attorney receive, from the principal of the offense, a prescribed amount upon collection of a writheless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

**Fiduciary Funds**

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are controlled in nature (trustee-legal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement flows, but do use the modified accrual basis of accounting. The agency funds of the District Attorney of the Tenth Judicial District consist of the following:

**Asset Forfeiture Fund** - is used as a depository for assets forfeited by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

**B.      Measurement Basis/Basis of Accounting**

**Government - Wide Financial Statements**

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets (Exhibit C) on the fund financial statement level.

**EXTRACT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
MACHODORES, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2011**

**NOTE 1            SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B.        Measurement Focus/Basis of Accounting (Continued)**

The government-wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs regardless of when cash is received or disbursed. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

**Fund Financial Statements**

Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet (Exhibit C). The Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit E) reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the District Attorney. 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 and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when measurable and accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are reported to (or liquidated) with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

Commissions on fees and fund distributions and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is notified of the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when it receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

**DEPARTMENT OF THE TENTH JUDICIAL DISTRICT  
MADISON PARISH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
DECEMBER 31, 2003**

**NOTE 1      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**D.      Measurement Basis/Date of Accounting (Continued)**

**Other Financing Sources/Uses**

Transfer between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/uses. These other financing sources/uses are recognized at the time the underlying events occur.

**E.      Budgetary Accounting**

Form/budgetary accounting is employed as a management-control. The District Attorney of the Tenth Judicial District prepares and adopts a budget each year for its general and all special revenue funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

**F.      Cash and Cash Equivalents**

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short-term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

**G.      Investments**

Investments are limited by R.S. 33:1955 and the District Attorney's investment policy. If the original maturity of investments exceed 90 days, they are classified as investments; however, if the original maturity are 90 days or less, they are classified as cash-equivalents.

**H.      Receivables**

All receivables are reported at their gross value and, where applicable, are reduced by the estimated portion that is expected to be uncollectible.

**I.      Bad Debt**

Uncollectible amounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. An December 31, 2003, \$0 was considered to be uncollectible.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 MATTHEW BROS. LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS CONTINUED  
 (DECEMBER 31, 2001)**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**J. Capital Assets**

Capital assets are carried at historical costs. Depreciation of all depreciable capital assets used by the District Attorney of the Tenth Judicial District are charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Assets. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 18 to 40 years for buildings and building improvements and 3 to 10 years for movable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

**K. Compensated Absence**

Full-time employees of the District Attorney of the Tenth Judicial District earn ten days of annual and sick leave each year. Leave cannot be accumulated or carried over from one year to the next. Therefore, no liability for compensated absence has been recorded in the accompanying financial statements.

**L. Estimates**

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

**NOTE 2: DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

**A. Deposits with Financial Institutions**

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law the District Attorney of the Tenth Judicial District may deposit funds within a fiscal agent bank, selected and designated by the Interim Emergency Board. Further the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal 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 fiscal agent bank. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of underlying receipts mutually acceptable to both parties. The deposits at December 31, 2001 were accrued as follows:

|   | Cash       | Certificates<br>of Deposit | Total      |
|---|------------|----------------------------|------------|
| Deposits in bank accounts per balance sheet | \$ 481,055 | \$ 38,339                  | \$ 519,394 |

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 NATALIE H. DELO, LOUISIANA  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2000**

**NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)**

**A. Deposits with Financial Institutions (Continued)**

|   | Cash              | Certificates<br>of Deposit | Total             |
|---|-------------------|----------------------------|-------------------|
| <b>Bank Balances:</b>   |                   |                            |                   |
| 1. Secured or collateralized with securities held by the entity or its agency in the entity's name                  | \$ 262,366        | \$ 28,839                  | \$ 291,205        |
| 2. Collateralized with securities held by the pledging institution's trust department or agent in the entity's name | 274,695           | 0                          | 274,695           |
| 3. Uncollateralized, including any securities held for the entity but not in entity's name                          | 0                 | 0                          | 0                 |
| <b>Total Bank Balances</b>  | <b>\$ 537,061</b> | <b>\$ 28,839</b>           | <b>\$ 565,900</b> |

The following is a breakdown by banking institution and amount of the balances shown above:

| Banking Institution     | Amount            |
|-------------------------|-------------------|
| City Bank and Trust Co. | \$ 274,695        |
| Exchange Bank           | 12,938            |
| Peoples State Bank      | 8,000             |
| <b>Total</b>            | <b>\$ 295,633</b> |

**B. Investments**

At December 31, 2000, the District Attorney of the Tenth Judicial District had investments of \$0.

**NOTE 3 ACCOUNTS RECEIVABLE**

The following is a summary of accounts receivable at December 31, 2000:

|                                  | General Fund     | Division    | U.S. Fund        | Workday<br>Fund | Other<br>Developmental<br>Fund | Total            |
|----------------------------------|------------------|-------------|------------------|-----------------|--------------------------------|------------------|
| <b>Class of Receivable</b>       |                  |             |                  |                 |                                |                  |
| <b>Fees, fines, and charges:</b> |                  |             |                  |                 |                                |                  |
| In arrears                       | 1 18,000         | 1 0         | 2 0              | 3 0             | 4 0                            | 18,000           |
| Unexpended                       | 5                | 0           | 58,868           | 0               | 0                              | 58,873           |
| Interest                         | 41               | 0           | 0                | 0               | 0                              | 41               |
| Other                            | 8                | 0           | 8                | 0               | 0                              | 16               |
| <b>Total</b>                     | <b>\$ 26,512</b> | <b>\$ 0</b> | <b>\$ 58,876</b> | <b>\$ 0</b>     | <b>\$ 0</b>                    | <b>\$ 85,388</b> |

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT**  
**NATCHITOCHULES, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS-CONTINUED**  
**DECEMBER 31, 2002**

**NOTE 4 CAPITAL ASSETS**

A summary of District Attorney of the Tenth Judicial District's capital assets at December 31, 2002 follows:

|                               | Balance<br>Dec. 31, 2002 | Additions          | Retirements | Balance<br>Dec. 31, 2002 |
|-------------------------------|--------------------------|--------------------|-------------|--------------------------|
| Capital Assets                |                          |                    |             |                          |
| Equipment                     | \$ 138,629               | \$ 4,800           | \$ (27,575) | \$ 115,854               |
| Less accumulated depreciation | (100,914)                | (11,297)           | 27,523      | (84,688)                 |
| Total Equipment               | 37,714                   | (14,097)           | 0           | 23,617                   |
| Total Capital Assets, net     | <u>\$ 37,714</u>         | <u>\$ (14,097)</u> | <u>\$ 0</u> | <u>\$ 23,617</u>         |

**NOTE 5 ACCOUNTS PAYABLE AND ACCRUALS**

The following is a summary of accounts payable at December 31, 2002:

| Class of Payable      | General Fund    | Revenues        | FY-D Fund   | Worthless<br>Check<br>Fund | Other<br>Governmental<br>Funds | Total            |
|-----------------------|-----------------|-----------------|-------------|----------------------------|--------------------------------|------------------|
| Vendor                | \$ 3,894        | \$ 4,170        | \$ 0        | \$ 0                       | \$ 1,090                       | \$ 9,154         |
| Salaries and benefits | 4,444           | 0               | 0           | 0                          | 0                              | 4,444            |
| Unexpended bonds      | (5,764)         | 0               | 0           | 0                          | 0                              | (5,764)          |
| Unexpended bonds      | 0               | 0               | 0           | 0                          | 0                              | 0                |
| Other pay             | 3,121           | 0               | 0           | 0                          | 0                              | 3,121            |
| Total                 | <u>\$ 5,695</u> | <u>\$ 4,170</u> | <u>\$ 0</u> | <u>\$ 0</u>                | <u>\$ 1,090</u>                | <u>\$ 10,955</u> |

**NOTE 6 PENSION PLANS**

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System. Secretaries of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple-employer, defined benefit 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.

**A. District Attorneys' Retirement System**

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

Assistant District Attorneys who earn, as a minimum, the amount payable by the state for assistant District Attorneys and are under the age of 55 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1998, and who elected not to be covered by the new provisions, the following applies: Any member with 15 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year before age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 10 years of service may retire at age 55 with a 3 percent benefit reduction for each



**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHEBOUCHES, LOUISIANA  
NOTICE TO THE GENERAL PUBLIC ABOUT ACCOUNTS  
DECEMBER 31, 2000**

**NOTE 4 PENSION PLANS (CONTINUED)**

**A. District Attorneys' Retirement System (Continued)**

year ending before the age of 60. In addition, any member with at least 30 years of service may retire at age 60 with a 1 percent benefit reduction for each year ending before the age of 60. The retirement benefit is equal to 1 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the law provisions for following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 30 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 61 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1109 Decade Street, New Orleans, Louisiana, 70114-3064, or by calling (504) 843-5300.

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the District Attorney is required to contribute an actuarially determined rate. The current rate is 0.08% of annual covered payroll. Contributions to the system include .2 percent of the net tobacco taxes collected throughout the year and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by R.S. 11:363, the employee contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney contributions to the System for the years ended December 31, 2000, 2002 and 2003, were \$0, \$0 and \$0, respectively, equal to the required contribution for each year.

**B. Parochial Employees' Retirement System**

Substantially all employees of the District Attorney of the Tenth Judicial District are members of the Parochial Employees' Retirement System of Louisiana (System), a multiple-employer (non-union), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All permanent employees working at least 20 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the system. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, or at other age 60 without least 20 years of creditable service, or at any age with at least 20 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 1 percent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1988, the benefit is equal to one percent of final average salary plus 10% for each year of supplemental plan-only service earned before January 1, 1988. Final average salary is the employee's average salary over the 36 consecutive or nearest months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may receive

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
 WASHINGTON, D.C. 20540  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 DECEMBER 31, 2003**

**NOTE 6 PENSION PLANS (CONTINUED)**

**B. Parochial Employees' Retirement System (Continued)**

at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14419, Baton Rouge, Louisiana 70804-0149, or by calling (504) 926-1564.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 7.15% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1.0% excise taxes and East Baton Rouge Parish's share of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionally on the number of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2003, 2002 and 2001, were \$2,874, \$1,387 and \$1,647, respectively, equal to the required contributions for each year.

**NOTE 7 INTERFUND TRANSFERS**

Operating transfers for the year ended December 31, 2003, were as follows:

| <u>Fund</u>                         | <u>Transfers In</u> | <u>Transfers Out</u> |
|-------------------------------------|---------------------|----------------------|
| General                             | \$ 102,779          | \$ 0                 |
| Diversion program                   | 0                   | 68,888               |
| FD-23 fund                          | 0                   | 19,257               |
| Workless checks collection fee fund | 0                   | 68,888               |
| Other governmental funds            | 2,479               | 0                    |
| Total                               | <u>\$ 105,258</u>   | <u>\$ 156,933</u>    |

**NOTE 8 LEASES**

The District Attorney of the Tenth Judicial District is obligated under certain automobile leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the statement of net assets. Following is a schedule of future minimum lease payments required under noncancelable operating leases as of December 31, 2003:

| <u>Year Ending<br/>December 31,</u> | <u>Auto #1</u>   | <u>Auto #2</u>  | <u>Total</u>     |
|-------------------------------------|------------------|-----------------|------------------|
| 2004                                | \$ 8,348         | \$ 2,779        | \$ 11,127        |
| 2005                                | 1,792            | 2,779           | 4,571            |
| 2006                                | 0                | 1,824           | 1,824            |
| Total                               | <u>\$ 10,140</u> | <u>\$ 7,382</u> | <u>\$ 17,522</u> |

The District Attorney of the Tenth Judicial District was not obligated under any capital lease agreements at December 31, 2003.

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
NATCHITOCHESS, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2005**

**NOTE 9 LITIGATION**

The District Attorney of the Tenth Judicial District was not involved in any litigation as December 31, 2005.

**NOTE 10 FEDERAL FINANCIAL ASSISTANCE PROGRAM**

The District Attorney of the Tenth Judicial District participates in the United States Department of Health and Human Services, Title IV-D Program, Granting of Federal Electronic Assistance Number 93-563. This program is funded by indirect assistance payments, in the form of reimbursement requests to the Louisiana Department of Social Services.

The reimbursement payments are restricted by a formal agreement between the District Attorney and the Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

**NOTE 11 RISK MANAGEMENT**

The District Attorney of the Tenth Judicial District is exposed to various risks of loss related to risks ( theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters). The District Attorney maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to provide any significant uninsured losses to the District Attorney.

**NOTE 12 PRIOR YEAR RESTATEMENT OF NET ASSETS**

The following adjustments were made to restate beginning net assets for December 31, 2005.

|  |    |                |
|--|----|----------------|
| Fixed Deposits, beginning of year as previously reported | \$ | 529,780        |
| Adjustments:   |    |                |
| Investments in Capital Assets, beginning of year         |    | 178,839        |
| Accumulated Depreciation, beginning of year              |    | (188,514)      |
| Capital Lease Obligations, beginning of year             |    | <u>(2,869)</u> |
| Net Assets, beginning of year as restated                | \$ | <u>516,836</u> |

**REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE J**

**DISTRICT ATTORNEY OF THE TOWN OF GAITHERSBURG  
SCHEDULED LIABILITIES**

**STATEMENT OF REVENUES, EXPENDITURES, ACCUMULATED FUNDS BALANCE AND GOVERNMENTAL FUNDS  
DEPARTMENT OF PUBLIC WORKS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

|  | Original Budget   | Final Budget      | Actual            | Variance<br>Fav./(Unfav.) |
|--|-------------------|-------------------|-------------------|---------------------------|
| <b>Revenues:</b>   |                   |                   |                   |                           |
| Fees, fines, and charges for services                        | \$ 201,000        | \$ 168,000        | \$ 143,132        | \$ (44,868)               |
| Intergovernmental  | 0                 | 0                 | 25,000            | 25,000                    |
| Interest income  | 4,000             | 3,500             | 3,688             | (312)                     |
| <b>Total Revenues</b>  | <u>205,000</u>    | <u>171,500</u>    | <u>171,820</u>    | <u>21,320</u>             |
| <b>Expenditures:</b>   |                   |                   |                   |                           |
| General government   |                   |                   |                   |                           |
| Personnel services   | 180,000           | 88,000            | 87,777            | 1,223                     |
| Taxes  | 40,000            | 15,000            | 14,130            | 770                       |
| Operating services   | 80,000            | 88,000            | 114,000           | (36,000)                  |
| Supplies   | 10,000            | 10,000            | 3,600             | 7,400                     |
| Professional services  | 0                 | 0                 | 3,430             | (3,430)                   |
| State services   | 0                 | 0                 | 3,681             | (3,681)                   |
| Capital outlay   | 3,000             | 3,000             | 4,082             | (1,082)                   |
| <b>Total Expenditures</b>                                    | <u>243,000</u>    | <u>113,000</u>    | <u>236,130</u>    | <u>(93,130)</u>           |
| <b>Excess/(Deficiency) of Revenues<br/>Over Expenditures</b> | <u>(11,000)</u>   | <u>(40,000)</u>   | <u>(64,310)</u>   | <u>(23,390)</u>           |
| <b>Other Financing Sources/(Uses)</b>                        |                   |                   |                   |                           |
| Transfer to PFP  | (81,000)          | (80,000)          | (79,200)          | 7,800                     |
| Transfer   | 81,000            | 113,000           | 113,270           | (30,270)                  |
| <b>Total Other Financing<br/>Sources/(Uses)</b>              | <u>0</u>          | <u>33,000</u>     | <u>34,070</u>     | <u>34,070</u>             |
| <b>No Change in Fund Balance</b>                             | <u>0</u>          | <u>0</u>          | <u>11,460</u>     | <u>(11,460)</u>           |
| <b>Fund Balance, Beginning of year</b>                       | <u>500,000</u>    | <u>500,000</u>    | <u>500,000</u>    | <u>0</u>                  |
| <b>Fund Balance, End of year</b>                             | <u>\$ 500,000</u> | <u>\$ 500,000</u> | <u>\$ 511,460</u> | <u>\$ 11,460</u>          |

**STATE ATTORNEY OF THE STATE OF LOUISIANA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS - BUDGET (PLANT FUND) AND ACTUAL - FEDERAL PROGRAM**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

|   | Original Budget | Final Budget    | Actual          | Variance<br>Rev./Exp. (A-B) |
|---|-----------------|-----------------|-----------------|-----------------------------|
| <b>Revenues</b>                         |                 |                 |                 |                             |
| Fees, fines, and charges for services   | \$ 150,000      | \$ 150,000      | \$ 147,917      | \$ (2,083)                  |
| Intergovernmental                       | 42,000          | 0               | 0               | 0                           |
| Interest income                         | 1,000           | 1,000           | 706             | (294)                       |
| <b>Total Revenues</b>                   | <u>193,000</u>  | <u>151,000</u>  | <u>148,623</u>  | <u>(4,377)</u>              |
| <b>Expenditures</b>                     |                 |                 |                 |                             |
| General government                      |                 |                 |                 |                             |
| Travel                                  | 0               | 0               | 1,400           | (1,400)                     |
| Operating services                      | 150,000         | 151,000         | 146,697         | (4,303)                     |
| <b>Total Expenditures</b>               | <u>150,000</u>  | <u>151,000</u>  | <u>148,097</u>  | <u>(2,903)</u>              |
| <b>Excess/(Deficiency) of Revenues</b>  |                 |                 |                 |                             |
| Over Expenditures                       | 43,000          | 36,000          | 5,526           | (19,499)                    |
| <b>Other Financing Sources/(Uses)</b>   |                 |                 |                 |                             |
| Transfers in/SPS                        | 0               | 0               | (29,570)        | (29,570)                    |
| Transfers                               | (41,000)        | (41,000)        | (41,000)        | 0                           |
| <b>Total Other Financing</b>            | <u>(41,000)</u> | <u>(41,000)</u> | <u>(70,570)</u> | <u>(70,570)</u>             |
| <b>Net Change in Fund Balances</b>      | 2,000           | (15,000)        | (11,544)        | (49,570)                    |
| <b>Fund Balances, Beginning of year</b> | <u>101,524</u>  | <u>101,524</u>  | <u>101,524</u>  | <u>0</u>                    |
| <b>Fund Balances, End of year</b>       | <u>103,524</u>  | <u>86,524</u>   | <u>89,980</u>   | <u>(16,544)</u>             |

Supplementary information. Presented on additional analytical data.

**INDIAN ARMY OF THE TENTH JUDICIAL DISTRICT**  
**STATE OF MISSISSIPPI, COMMERCIAL AND FINANCIAL REPORTS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**OF GOVERNMENTAL FUNDS - SUPPLEMENTAL BUDGET AND ACTUAL - BY FUND**  
**FOR THE YEAR ENDING DECEMBER 31, 2000**

SCHEDULE 2

|  | Original/Final<br>Budget | Actual          | Variance<br>Exp./Adv. / |
|--|--------------------------|-----------------|-------------------------|
| <b>Revenues</b>  |                          |                 |                         |
| Intragovernmental  | \$ 10,000                | \$ 20,700       | \$ 10,700               |
| <b>Total Revenues</b>                                      | <u>10,000</u>            | <u>20,700</u>   | <u>10,700</u>           |
| <b>Expenditures</b>  |                          |                 |                         |
| General government   |                          |                 |                         |
| Operating services   | 0                        | 0               | 0                       |
| <b>Total Expenditures</b>                                  | <u>0</u>                 | <u>0</u>        | <u>0</u>                |
| <b>Excess/Deficiency of Revenues<br/>Over Expenditures</b> | 10,000                   | 20,700          | 10,700                  |
| <b>Other Financing (Source/Use)</b>                        |                          |                 |                         |
| Transfers to MPT   | (10,000)                 | (10,000)        | 0                       |
| <b>Total Other Financing (Source/Use)</b>                  | <u>(10,000)</u>          | <u>(10,000)</u> | <u>0</u>                |
| <b>Net Change in Fund Balance</b>                          | 0                        | 10,700          | 10,700                  |
| <b>Fund Balance, Beginning of year</b>                     | 0                        | 0               | 0                       |
| <b>Fund Balance, End of year</b>                           | <u>0</u>                 | <u>10,700</u>   | <u>10,700</u>           |

**DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA**  
**OFFICE OF THE COMPTROLLER**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF**  
**GOVERNMENTAL FUNDS - WY 2013 FUND BUDGET AND ACTUAL - WORKSHEET C-1002**  
**FOR THE YEAR ENDING SEPTEMBER 30, 2013**

|  | Original Budget   | Final Budget      | Actual            | Variance<br>Final/Original |
|--|-------------------|-------------------|-------------------|----------------------------|
| <b>Revenues</b>  |                   |                   |                   |                            |
| Fees, fines, and charges for services                        | \$ 44,000         | \$ 44,000         | \$ 43,710         | \$ (290)                   |
| Interest income  | 2,000             | 700               | 781               | 81                         |
| <b>Total Revenues</b>  | <u>46,000</u>     | <u>44,700</u>     | <u>44,534</u>     | <u>(566)</u>               |
| <b>Expenditures</b>  |                   |                   |                   |                            |
| General government   |                   |                   |                   |                            |
| Operating services   | 0                 | 0                 | 0                 | 0                          |
| <b>Total Expenditures</b>                                    | <u>0</u>          | <u>0</u>          | <u>0</u>          | <u>0</u>                   |
| <b>Excess/(Deficiency) of Revenues<br/>Over Expenditures</b> | 46,000            | 44,700            | 44,534            | (566)                      |
| <b>Other Financing Sources/(Uses)</b>                        |                   |                   |                   |                            |
| Transfers  | 11,000            | 10,000            | 10,000            | 0                          |
| <b>Total Other Financing<br/>Sources/(Uses)</b>              | <u>11,000</u>     | <u>10,000</u>     | <u>10,000</u>     | <u>0</u>                   |
| <b>Net Change in Fund Balances</b>                           | 57,000            | (3,300)           | (3,466)           | (566)                      |
| <b>Fund Balances, Beginning of year</b>                      | 198,111           | 198,111           | 198,111           | 0                          |
| <b>Fund Balances, End of year</b>                            | <u>\$ 255,111</u> | <u>\$ 194,811</u> | <u>\$ 194,645</u> | <u>\$ (166)</u>            |



## OTHER SUPPLEMENTARY INFORMATION

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT  
BATON ROUGE, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2001**

**SCHEDULE 1**

**SECTION 01**

**SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

|    |  |             |
|----|--|-------------|
| 1. | Type of auditors' report issued  | Unqualified |
| 2. | Internal control over financial reporting:                                 |             |
| a) | Material weaknesses identified?  | None        |
| b) | Reportable conditions identified not considered to be material weaknesses? | None        |
| c) | Noncompliance material to the financial statements noted?                  | None        |

**SECTION 02**

**FINANCIAL STATEMENT FINDINGS**

2001-01      Actual expenditures of the general fund and division program were \$42,078 (19.68%) and \$17,348 (26.09%), respectively, more than budgeted amounts in 2001.

# HINES, JACKSON & HINES, L.L.C.

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

Honorable Van Ryan  
District Attorney of the Tenth Judicial District  
Natchitoches, Louisiana 71401

We have audited the financial statements of the District Attorney of the Tenth Judicial District, Natchitoches, Louisiana, a component unit of the Natchitoches Parish Police Jury, as of and for the year ended December 31, 2003, and have issued our report 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 of the Tenth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance 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 one instance of non-compliance that is required to be reported under *Government Auditing Standards*. A description of the finding can be found in findings 2003-01 of the accompanying Corrective Action Plan For Current Year Audit Findings, Schedule 7.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Tenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted one matter involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney of the Tenth Judicial District and the Louisiana State Legislative Auditor and is not intended to be, and should not be, used by anyone other than the specified parties. Under Louisiana Revised Statute 24:503, this report is distributed by the Legislative Auditor as a public document.

**Hines, Jackson & Hines**

Natchitoches, Louisiana

June 11, 2004

**DISTRICT ATTORNEY OF THE TENTH JUDICIAL DISTRICT**  
**NATCHITOCHES, LOUISIANA**  
**SUMMARY SCHEDULE OF FISCAL SCHEDULES**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

| Fiscal Year<br>Finding<br>Initials | Fiscal Year<br>Occurred | Description of Finding | Corrective<br>Action Taken<br>FSA No.<br>Priority | Planned Corrective<br>Action/Pending<br>Corrective<br>Action Taken |
|------------------------------------|-------------------------|------------------------|---|--|
| Ref. No.                           | Occurred                | Description of Finding | Priority  | Action Taken   |

Nothing came to our attention that would require disclosure under Government Auditing Standards.

**SCHEDULE 2**

**DEPUTY ATTORNEY OF THE TERRITORIAL DISTRICT  
 MATIENSCHIELE, LOUISIANA  
 COMMITTEE ACTION PLAN FOR CURRENT YEAR AGENCY EXPENDITURE  
 FOR THE YEAR ENDING DECEMBER 31, 2003**

| <u>Ref. No.</u> | <u>Description of Finding</u>   | <u>Correct Action Planned</u>   | <u>Name(s) of Contact Person(s)</u> | <u>Expected Date of Completion</u> |
|-----------------|---|---|-------------------------------------|------------------------------------|
| 2003-01         | Actual expenditures of the general fund and division program were \$41,608 (1700%) and \$13,448 (1580%) respectively, more than budgeted amounts in 2003. | The District Attorney will closely monitor its budget and make adjustments to it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements. | Yan Ryan,<br>District Attorney      | 06/30/2003                         |

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1001.0000

### Honorable Van Ryan

District Attorney of the South Judicial District  
Natchitoches, Louisiana 71458

We are writing this letter as a follow-up to our recent audit of the basic financial statements of the District Attorney of the South Judicial District, Natchitoches, Louisiana as of December 31, 2005, and for the year then ended. We provide the following observations and recommendations, which are intended to help improve recordkeeping procedures and general operations of the District Attorney and are intended to be constructive in nature.

#### Existing Conditions:

We noted that actual expenditures of the general fund and division program were \$12,155 (31.66%) and \$17,345 (26.69%), respectively, more than budgeted amounts in 2005.

LSA-R.S. 39:138 requires the District Attorney to amend its budget whenever actual revenues and expenditures are projected to be less than or exceed budgeted amounts by more than five percent.

#### Recommended Action:

We suggest the District Attorney's adopted budget be closely monitored and amended whenever there has been a change in operations upon which the original adopted budget was developed. Care should be exercised to maintain actual revenues and expenditures within the five percent limit established by statute.

#### Management's Response:

The District Attorney will closely monitor its budget and make amendments to it as necessary to accurately reflect expected revenues and expenditures and to satisfy legal requirements.

These comments and recommendations are not all inclusive and are not intended to be critical of anyone. We would like to thank the District Attorney's management and staff for their courtesy and cooperation during our engagement. If you have any questions or concerns, please let us know.

### **Hines, Jackson & Hines**

Natchitoches, Louisiana

June 20, 2006