

DISTRICT ATTORNEY  
OF THE SECOND JUDICIAL DISTRICT  
PARISHERS OF BERNIVILLE, CLAIRBORNE  
AND JACKSON, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000  
WITH SUPPLEMENTARY INFORMATION SCHEDULES

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

Release Date 7.28.04

District Attorney of the Second Judicial District  
Parishes of Bienville, Claiborne and Jackson, Louisiana  
Financial Report  
December 31, 2000

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**Johnson, Thomas & Cunningham**  
Certified Public Accountants

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**INDEPENDENT AUDITORS' REPORT**

To the Honorable Walter E. May, Jr., District Attorney  
Second Judicial District  
Baton Rouge, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Second Judicial District, Parishes of Bienville, Calcasieu and Jackson, Louisiana, as of and for the year ended December 31, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Second Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Second Judicial District, Parishes of Bienville, Calcasieu and Jackson, Louisiana, as of December 31, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 15, 2004, on our consideration of the District Attorney of the Second Judicial District, Parishes of Bienville, Calcasieu and Jackson's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The remaining financial information and schedules listed as supporting schedules in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Second Judicial District. The accompanying Schedule of Disbursements of Federal Awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audit of Items: Local Governments, and Non-Profit Organizations*, and also is not a required part of the general purpose financial statements of the District Attorney of the Second Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report, issued by another auditor dated June 30, 2003, who expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Second Judicial District, Parishes of Iberville, Claiborne and Jackson, Louisiana.

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPAs

June 13, 2004

Natchitoches, Louisiana

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
All Fund Types and Account Group  
Combined Balance Sheet  
December 31, 2009

	Governmental Fund Type		Fiduciary Fund Type	Account Group	Total (Miscellaneous Only)
	General Fund	Special Revenue Funds	Agency Funds	General Fixed Assets	
<b>Assets:</b>					
Cash & Cash Equivalents	\$ 46,452	\$11,757	\$9,977	\$ 0	\$ 68,186
Receivables	2,301	0	0	0	2,301
Due from Other Funds	5,688	0	0	0	5,688
Other Assets	999	400	0	0	1,399
Due from Other Government	80,972	0	0	0	80,972
Fixed Assets	—	—	—	331,616	331,616
<b>Total Assets</b>	<b>\$135,308</b>	<b>\$12,157</b>	<b>\$9,977</b>	<b>\$331,616</b>	<b>\$513,478</b>
<b>Liabilities &amp; Equity:</b>					
Accounts Payable	\$ 44,308	\$ 2,758	\$ 0	\$ 0	\$ 47,066
Due to Other Funds	0	5,688	0	0	5,688
Payroll Liabilities	20,900	7,388	0	0	28,288
Unpaid Assets Pending Judgment	0	0	8,217	0	8,217
Interest on Special Assets	—	—	780	—	780
<b>Total Liabilities</b>	<b>\$ 66,118</b>	<b>\$12,136</b>	<b>\$8,977</b>	<b>\$ 0</b>	<b>\$ 87,231</b>
<b>Fund Equity:</b>					
Investment in General Fixed Assets	\$ 0	\$ 0	\$ 0	\$331,616	\$331,616
Fund Balance	70,290	17,801	—	—	88,091
<b>Total Liabilities and Fund Balance</b>	<b>\$135,308</b>	<b>\$32,117</b>	<b>\$8,977</b>	<b>\$331,616</b>	<b>\$513,478</b>

See notes to financial statements.

Clatsop County of the Second Judicial District  
Parishes of Beaverton, Clatsop and Jackson, Louisiana  
Governmental Funds  
Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Restated Actual)  
Fiscal Year Ended December 31, 2021

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
<b>REVENUES:</b>						
Commissions	\$ 294,492	\$ 275,651	\$ (18,841)	\$ 27,200	\$ 26,794	\$ (406)
Federal Grants	18,700	17,776	(924)	323,800	374,694	50,894
State Grants	20,880	20,127	(753)	0	33,829	33,829
LACE Reimbursements	188,800	98,114	(90,686)	0	0	0
La. R.S. 164 Expense Refund	262,024	21,840	(240,184)	0	0	0
Interest	0	0	0	50	10	(40)
Other	0	120	120	0	(3,862)	(3,862)
<b>Total Revenues</b>	<b>\$ 948,776</b>	<b>\$ 659,428</b>	<b>\$ (289,348)</b>	<b>\$ 380,200</b>	<b>\$ 358,427</b>	<b>\$ (21,773)</b>
<b>EXPENDITURES:</b>						
General Government						
Judicial						
Personnel Services & Related Benefits	\$ 500,000	\$ 511,730	\$ 11,730	\$ 190,000	\$ 190,500	\$ 500
LACE	188,800	98,492	(90,308)	0	0	0
Operating Services	218,000	197,549	(20,451)	90,800	87,876	(2,924)
Maintenance & Supplies	72,000	72,831	831	6,800	7,276	476
Taxes & Other Charges	36,000	33,711	(2,289)	60,000	26,876	(33,124)
Capital Outlay	40,000	34,836	(5,164)	6,800	2,812	(3,988)
<b>Total Expenditures</b>	<b>\$ 1,172,000</b>	<b>\$ 1,167,135</b>	<b>\$ (4,865)</b>	<b>\$ 389,000</b>	<b>\$ 338,260</b>	<b>\$ (50,740)</b>
<b>Excess (Deficiency) of</b>						
<b>Revenues over Expenditures</b>	<b>\$ (223,224)</b>	<b>\$ (507,707)</b>	<b>\$ (284,483)</b>	<b>\$ (9,800)</b>	<b>\$ (80,833)</b>	<b>\$ (71,033)</b>
<b>OTHER FINANCING</b>						
<b>RESOURCES (USES)</b>						
Operating Transfers In	\$ 187,000	\$ 183,871	\$ (3,129)	\$ 0	\$ 268,400	\$ 268,400
Operating Transfers Out	(282,000)	(288,800)	(6,800)	(22,000)	(282,820)	(260,820)
<b>Total Other Financing</b>	<b>\$ (95,000)</b>	<b>\$ (104,929)</b>	<b>\$ (9,929)</b>	<b>\$ (22,000)</b>	<b>\$ (214,420)</b>	<b>\$ (192,420)</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>and Other Resources over Expendi-</b>						
<b>tures and Other Uses</b>	<b>\$ (136,224)</b>	<b>\$ (611,628)</b>	<b>\$ (475,404)</b>	<b>\$ (31,800)</b>	<b>\$ (311,053)</b>	<b>\$ (79,253)</b>
<b>Fund Balance-Beginning of Year</b>	<b>125,000</b>	<b>111,900</b>	<b>(13,100)</b>	<b>150,000</b>	<b>138,152</b>	<b>(11,848)</b>
<b>Fund Balance-End of Year</b>	<b>\$ (11,224)</b>	<b>\$ (499,728)</b>	<b>\$ (488,504)</b>	<b>\$ (18,800)</b>	<b>\$ (172,901)</b>	<b>\$ (154,101)</b>

See notes to financial statements.

**NOTES TO FINANCIAL STATEMENTS**

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Notes to Financial Statements  
December 31, 2011

**1. Introduction:**

The Second Judicial District is composed of the parishes of Bienville, Calcasieu and Jackson located in northeast Louisiana. As provided by Article V, Section 26 of the Louisiana Constitution of 1974, The District Attorney has charge of criminal prosecution by the State in his district, is the representative of the State before the grand jury in his district, and is 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.

**2. Summary of Significant Accounting Policies:**

**A. Basis of Presentation:**

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

**B. Reporting Entity:**

Governmental Accounting Standards Board Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. The basic criterion for including a potential component unit within the reporting entity is financial accountability. For financial reporting purposes, in conformance with GASB Statement No. 14, the District Attorney of the Second Judicial District includes all funds, account groups, etc., that are within the oversight responsibility of the District Attorney. Oversight responsibility is determined on the basis of appointment of governing organization's relationship with the primary government. Based on consideration of the foregoing criteria, the District Attorney is deemed to be a separate reporting entity. Certain units of local government over which the District Attorney exercises no oversight responsibility, such as the parish police jury, parish school board, other independently-elected officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

**C. Fund Accounting:**

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

District Attorney of the Second Judicial District  
Parishes of Iberville, Calcasieu and Jackson, Louisiana  
Notes to Financial Statements  
December 31, 2000

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

Funds of the District Attorney are classified into two categories: governmental and fiduciary. The category for governmental funds is divided into two fund types and there is one fiduciary fund category. A description of these fund classifications and their fund types follows:

#### Governmental Fund Types

Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fund assets. Governmental funds of the District Attorney include:

##### *General Fund*

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that a percentage of the fees collected and funds befrighted be committed to the District Attorney to defray the necessary expenditures of his office.

##### *Special Revenue Funds*

###### *Title IV-D Special Revenue Fund*

The Title IV-D Special Revenue Fund accounts for receipt and expenditure of federal reimbursement grants passed through the Louisiana Department of Social Services, authorized by Act 117 of 1992, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the program is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

###### *Worshipful Clerk Collection Fee Special Revenue Fund*

The Worshipful Clerk Collection Fee Special Revenue Fund accounts for revenues derived from the fees collected in accordance with Louisiana Revised Statute 15:13, which provides for a specific fee whenever the District Attorney's office collects and processes a worshipful check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the Office of the District Attorney but may not be used to supplement the salary of the District Attorney.

District Attorney of the Second Judicial District  
 Parishes of Bienville, Calcasieu and Jackson, Louisiana  
 Notes to Financial Statements  
 December 31, 2005

**Fiduciary Fund Type**

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney. The Fiduciary funds of the District Attorney are:

**Agency Funds**

Agency Funds account for assets held by the District Attorney on behalf of others as its agent. An Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**Asset Seizure Fund**

The Asset Seizure Agency Fund accounts for the seizure and forfeiture of assets obtained through judgments. The seized assets are liquidated and distributed according to court order.

**Bond Proceeds Agency Fund**

The Bond Proceeds Agency Fund accounts for the collection and settlement of judgments of bond forfeitures. The bond forfeitures are collected and settled in accordance with Louisiana Revised Statute 15:571.11 (L).

**D. Basis of Accounting-**

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

**Revenues**

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

All governmental funds are accounted for using the modified accrual basis of accounting. Governmental fund revenues are recognized when they become measurable and available as net current assets.

District Attorney of the Second Judicial District  
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December 31, 2003

Commissions on fines are collected by the sheriff's departments and remitted to the District Attorney. Therefore, amounts remitted during the current period and amounts collected by the government agency during the current period and received within 60 days by the District Attorney, are recognized as revenues. Substantially all other commissions are recognized as revenue in the period collected.

Federal grant revenues of the Title IV-D Special Revenue Fund consist of a reimbursement of expenditures reported to the Department of Social Services and remitted by the government agency. Therefore, amounts remitted during the current period, amounts based on current period expenditures and collections received within 60 days by the District Attorney, are recognized as revenues.

General Fund grant revenues are recognized in the period for which the grant was issued if received in time to pay current year-end liabilities.

#### Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

#### Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses).

### **II. Budgets-**

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annually appropriated budgets are adopted for the general and special revenue funds. The District Attorney approves all budget changes or amendments. At year end, all appropriations lapse. Budgeted amounts shown in financial statements are as amended. The proposed budget amendments for the fiscal year ended December 31, 2003, were made available for public inspection on December 13, 2003. The proposed budgets were published in the official journal prior to the public hearing held December 30, 2003. The amended budgets were adopted on that day.

### **F. Cash and Cash Equivalents and Investments-**

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

**District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Notes to Financial Statements  
December 31, 2003**

**G. Fixed Assets-**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fixed assets. Ninety-nine percent (99%) of the general fixed assets are valued at historical cost; one percent (1%) of the asset values are estimated.

**H. Compensated Absences-**

Employees earn from two weeks to five weeks of vacation leave annually, depending upon length of service; vacation leave does not accumulate. Employees earn twelve days of sick leave annually; six days of sick leave may be accumulated. The cost of current leave privileges, computed in accordance with GASB Codification Section C68, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The amount of accumulated sick leave is immaterial to the financial statements and is not accrued.

**I. Total Columns on Statements-**

The Total Columns on the Statements are captioned Memorandum-Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**J. Risk Management-**

The District Attorney is exposed to various risk of loss related to torts; theft of, damage to and destruction of assets; errors and omissions. To handle such risk of loss, the District Attorney maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. No claims exceeding the policies coverage amounts were paid on any of the policies during the past three years. There were no significant reductions in insurance coverage during the year ended December 31, 2003.

**3. Cash and Cash Equivalents**

At December 31, 2003, the District Attorney had cash and cash equivalents (bank balances) totaling \$38,146 as follows:

Demand Deposits (both interest and non-interest bearing)	\$67,907
Petty Cash	200
Time Deposits	28,039
<b>Total</b>	<b>\$38,146</b>

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Notes to Financial Statements  
December 31, 2000

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the related bank balances) 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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the District Attorney had \$92,577 in deposits (collected bank balances). These deposits are maintained in seven financial institutions and are secured from risk by \$91,917 of federal deposit insurance.

#### 4. Due from Other Governments

The following is a summary of the Due from Other Governments at December 31, 2000:

Class of Receivable	Amount Due	Total
<b>Due from Other Governments:</b>		
Due from Parish Police Juries	\$86,614	\$86,614
Due from Criminal Court Fund	1,447	1,447
Commissions Collected by Parish Sheriffs	26,891	26,891
<b>Total</b>	<b>\$114,952</b>	<b>\$114,952</b>

#### 5. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions	Deductions	Balance December 31, 2000
Equipment and Furniture	\$481,808	\$ 8,606	0	\$490,414
Vehicles	_____0	23,208	0	23,208
<b>Total</b>	<b>\$481,808</b>	<b>\$31,814</b>	<b>0</b>	<b>\$513,622</b>

#### 6. Pension Plan

##### District Attorney's Retirement System (DARS)

**Plan Description**-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.

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
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*Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 53, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 53 with a 3 percent benefit reduction for each year below age 56. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.*

*Retirement Benefits-For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 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 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.*

*The System issues a publicly available annual financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Delatour Street, New Orleans, Louisiana 70118-2691, or by calling (212) 947-5150.*

*Funding Policy-Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. For 2002, the district attorney was not required to make any contributions. Contributions to the System also include 2 percent of the ad valorem taxes collected throughout the state 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 Louisiana*

*Revised Statute 11:185, the employer 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's contributions to the System for the years ending December 31, 2001, 2002, and 2003, were \$0, \$0, and \$0, respectively, equal to the required contributions for each year.*

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Notes to Financial Statements  
December 31, 2003

**Parochial Employees Retirement System (PERS)**

**Plan Description**—Substantially all employees of the District Attorney, Second Judicial District are members of the Parochial Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), and controlled and administered by a separate board of trustees. All permanent employees working at least 20 hours per week who are paid wholly or in part by the District Attorney of the Second Judicial District are required to participate in the System. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A. The following plan description information pertains to Plan A.

**Retirement Benefits**—Members with seven years of creditable service may retire at age sixty-five; ten years of creditable service may retire at age sixty; members with twenty-five years of service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to three percent of the member's final compensation multiplied by his years of creditable service, however, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year of service credited after the revision date, and three percent of final compensation for each year of service credited after the revision date. All accumulated annual leave for which payment cannot be made in accordance with law and all unused sick leave accumulated at the time of retirement is included in the member's creditable service for retirement-computation purposes. The retirement allowance may not exceed the greater of one hundred percent of member's final salary or final compensation.

**Final-average salary** is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues a publicly available annual financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P. O. Box 19619, Baton Rouge, Louisiana 70809-0619, or by calling (225) 925-1961.

**Funding Policy**—Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the District Attorney of the Second Judicial District is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) 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 proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District Attorney of the Second Judicial District are established and may be amended by state statute. As provided by

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
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December 31, 2002

Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation for the prior fiscal year. The District Attorney of the Second Judicial District's contributions to the System under Plan A for the years ending December 31, 2000, 2001, and 2001, were \$21,970, \$23,200, and \$26,622, respectively, equal to the required contributions for each year.

**7. Expenditures of the District Attorney Not Included in the Accompanying Financial Statements**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the Bienville, Calcasieu or Jackson Parish Police Juries or paid directly by the state. A portion of the salaries of the District Attorney and Assistant District Attorneys are paid directly by the state. The parish police juries pay certain other expenditures of the District Attorney.

**8. Federal Financial Assistance Programs**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.583. This program is funded by indirect assistance payments, in the form of reimbursements of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2000, the District Attorney for the Second Judicial District expended \$274,654 in reimbursement payments.

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

The reimbursement payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

**9. Litigation**

The District Attorney of the Second Judicial District is a defendant in various lawsuits filed by inmates. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District Attorney's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Second Judicial District Attorney.

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Eastmore, Louisiana  
Supplemental Information Schedule  
December 31, 2003

**Special Revenue Funds:**

*Title IV-D Special Revenue Fund*

The Title IV-D Special Revenue Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1971, to establish family and child support programs compatible with the Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

*Worthless Check Collection For Special Revenue Fund*

The Worthless Check Collection For Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 46:16, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the Office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 2001

	Tide FFD Fund	Wireless Check Collection Fee Fund	Total
<b>Assets:</b>			
Cash and Cash Equivalents	\$11,909	\$10,228	\$22,137
Other Assets	400	0	400
<b>Total Assets</b>	<b>\$12,309</b>	<b>\$10,228</b>	<b>\$22,537</b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Accounts Payable	\$ 2,756	\$ 0	\$ 2,756
Prepaid Deductions and Withholdings Payable	7,380	0	7,380
Due to Other Funds	5,000	0	5,000
<b>Total Liabilities</b>	<b>\$15,136</b>	<b>\$ 0</b>	<b>\$15,136</b>
<b>Fund Equity:</b>			
Fund Balance			
Unreserved/Undesignated	\$ 6,722	\$10,228	\$17,001
<b>Total Fund Equity</b>	<b>\$ 6,722</b>	<b>\$10,228</b>	<b>\$17,001</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$21,858</b>	<b>\$10,228</b>	<b>\$32,086</b>

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Special Revenue Funds  
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2003

	Title FFD Fund	Wireless Check Collection Fee Fund	Total
<b>REVENUES:</b>			
Commissions	\$ 0	\$ 20,784	\$ 20,784
Federal Grants	208,513	0	208,513
Interest		13	0
Other			3,182
Total Revenues	<u>\$ 208,513</u>	<u>\$ 20,797</u>	<u>\$ 229,310</u>
<b>EXPENDITURES:</b>			
Current:			
Personal Services and Related Benefits	\$ 195,535	0	\$ 195,535
Operating Services	95,718	2,180	97,898
Materials & Supplies	3,270	0	3,270
Travel & Other Charges	28,070	0	28,070
Capital Outlay	2,513	0	2,513
Total Expenditures	<u>\$ 325,106</u>	<u>\$ 2,180</u>	<u>\$ 327,286</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (116,593)	\$ (48,383)	\$ (164,976)
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfer In	\$ 246,804	0	\$ 246,804
Operating Transfer Out	(282,372)	(248,180)	(530,552)
Total Other Financing Sources (Uses)	<u>\$ (35,568)</u>	<u>\$ (248,180)</u>	<u>\$ (283,748)</u>
Excess (Deficiency) of Revenues and Other Sources over Expendi- tures and Other Uses	\$ (152,159)	\$ (296,563)	\$ (448,722)
Fund Balances-Beginning of Year	<u>28,148</u>	<u>101,704</u>	<u>129,852</u>
Fund Balances-End of Year	<u>\$ (123,991)</u>	<u>\$ (194,859)</u>	<u>\$ (318,850)</u>

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Iberion, Louisiana  
Supplemental Information Schedules  
December 31, 2003

**Agency Funds:**

**Asset Seizure Fund**

The Asset Seizure Agency Fund accounts for the seizure and forfeiture of assets obtained through judgments. The seized assets are liquidated and distributed according to court order.

**Bond Proceeds Fund**

The Bond Proceeds Agency Fund accounts for the collection and settlement of judgments of bond forfeitures. The bond forfeitures are collected and settled in accordance with the statutes applicable at the date the judgment is rendered.

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Agency Funds  
Combining Balance Sheet  
December 31, 2003

	Asset Seizure Fund	Deed Proceeds Fund	Total
<b>Assets</b>			
Cash and Cash Equivalents	\$9,872	\$0	\$9,872
Total Assets	\$9,872	\$0	\$9,872
<b>LIABILITIES and Fund Equity:</b>			
<b>Liabilities:</b>			
Seized Assets Pending Judgment	\$9,216	\$0	\$9,216
Interest on Seized Assets Pending Judgment	656	0	656
Total Liabilities	\$9,872	\$0	\$9,872

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Agency Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended December 31, 2002

	Asset Seizure Agency Fund	Bond Proceeds Agency Fund	Total
<b>DEPOSIT BALANCES AT BEGINNING OF YEAR</b>	\$16,081	\$ 0	\$16,081
<b>ADDITIONS:</b>			
Seized Assets	4,829	0	4,829
Appearance Bond Forfeitures	0	12,000	12,000
Interest	74	0	74
Total Deposits Available	<u>\$20,954</u>	<u>\$12,000</u>	<u>\$32,954</u>
<b>DEDUCTIONS:</b>			
Calcasieu Parish Sheriff	\$ 0	\$ 1,258	\$ 1,258
Jackson Parish Sheriff	0	1,758	1,758
Second Judicial District:			
Criminal Court Fund	0	3,608	3,608
District Attorney	11,807	3,608	15,415
Indigent Defender Board	0	2,408	2,408
Total Deductions	<u>\$11,807</u>	<u>\$12,000</u>	<u>\$23,807</u>
<b>DEPOSIT BALANCES AT END OF YEAR</b>	<u>\$ 9,077</u>	<u>\$ 0</u>	<u>\$ 9,077</u>

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2003

Federal Grants/Pass-Through Grants/Program Name	CFDA Number	Expenditures/ Expenses
United States Department of Health and Human Resources		
Passed-Through Louisiana Department of Social Services- Child Support Enforcement Reimbursements	93.563	\$174,694
United States Department of State		
Passed-Through Louisiana Commission on Law Enforcement- Grant #A000-B-023 Juvenile Prosecutor Grant	16.123	29,027
Total		\$203,721

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2003

**NOTE A – BASIS OF PREPARATION**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District Attorney of the Second Judicial District and is presented on the modified normal basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-113, *Guide for States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Johnson, Thomas & Cunningham**  
Certified Public Accountants

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Mark D. Thomas, CPA - A Professional Corporation  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Honorable Walter E. May, Jr, District Attorney  
Second Judicial District  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Second Judicial District of Louisiana, as of and for the year ended December 31, 2003, and have issued our report thereon dated June 15, 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 Second Judicial District of Louisiana's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District Attorney of the Second Judicial District of Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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 found no matters 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 of the Louisiana Legislative Auditor, management of the Second Judicial District Attorney, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

**Johnson, Thomas & Cunningham**

Johnson, Thomas & Cunningham, CPAs

June 15, 2004

Natchitoches, Louisiana

**Johnson, Thomas & Cunningham**  
**Certified Public Accountants**

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

To the Honorable Walter E. Map, Jr., District Attorney  
Second Judicial District  
Jennings, Louisiana

**Compliance**

We have audited the compliance of the District Attorney of the Second Judicial District of Louisiana, 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 each of its major federal programs for the year ended December 31, 2003. The District Attorney of the Second Judicial District of Louisiana's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Second Judicial District of Louisiana's management. Our responsibility is to express an opinion on the District Attorney of the Second Judicial District of Louisiana'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, *Audit of States, Local Governments, and Non-Profit Organizations*. Those 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 of the Second Judicial District of Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney of the Second Judicial District of Louisiana's compliance with those requirements.

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

### Internal Control Over Compliance

The management of the District Attorney of the Second Judicial District of Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Second Judicial District of Louisiana'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 the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Legislative Auditor, the management of the Second Judicial District Attorney, and federal awarding agencies and pass-through entities and is not intended to be used and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

### Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPAs

June 15, 2004

Natchitoches, Louisiana

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Summary Schedule of Prior Audit Findings  
Year Ended May 31, 2003

**Compliance:**

81-01 **Conclusion-**The Second Judicial District Attorney failed to follow laws pertaining to furnishing of meals paid by public office.

**Current Status-**This condition was corrected in 2001.

District Attorney of the Second Judicial District  
Parishes of Bienville, Calcasieu and Jackson, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended May 31, 2015

**I. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney of the Second Judicial District.
2. No reportable conditions relating to the audit of the financial statement are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the District Attorney of the Second Judicial District were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for the District Attorney of the Second Judicial District expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the District Attorney of the Second Judicial District are reported in Part C of this schedule.
7. The program listed as a major program was the CHM Support Enhancement Program (CFDA #93.563).
8. The District Attorney of the Second Judicial District was determined to be a low-risk auditee.

**II. FINDINGS IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

There were no findings or questioned costs related to the financial statement or major federal award programs that are required to be reported in accordance with Government Auditing Standards.