

#### **D. Fixed Assets and Long-Term Liabilities**

Those fixed assets purchased with reimbursed funds from the Title IV-D program vest with the state upon acquisition. Prior to 1994, all fixed assets purchased by the district attorney's office are owned by the Caddo Parish Commission. Beginning in 1994, assets purchased with special funds available to the District Attorney are separately accounted for as owned by the District Attorney. These assets, however, are also included in the General Fixed Assets Group of the Caddo Parish Commission. Purchased fixed assets are stated at historical cost. Donated fixed assets, if any, will be valued at fair market value at the date of donation. Fixed assets are recorded in the General Fixed Asset Group and are not depreciated.

The account group is not a "fund." It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

There are no long-term liabilities at December 31, 1999.

#### **E. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental and agency 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 both governmental and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to 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 be used to pay liabilities of the current period. These funds use the following practices in recording revenues and expenditures:

##### **Revenues**

Revenues represented by reimbursements and incentives under the Title IV-D program are recognized and recorded when program expenditures are incurred in accordance with program guidelines. Forfeited drug assets are recorded when the court ordered Judgment of Forfeiture is received. Court costs and fees provided for in Louisiana Statutes are recorded as received in cash. Collection fees for worthless checks are recorded as received in cash, as are the collection fees for the prosecution of unemployment insurance and food stamp fraud cases. Investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received they are recorded as deferred revenues-until-earned.

##### **Expenditures**

Expenditures are generally recorded and reported when the related fund liability is both incurred and measurable. Salaries and related payroll costs are recorded as they are incurred. Rent, telephone costs, and other expenses are recorded as they become due or incurred and are measurable.

##### **Other Financing Sources (Fees)**

Transfers between funds that are not expected to be repaid (and any other financing source/level) are accounted for as other financing sources (uses). These transactions are recorded as they occur.

#### **F. Budgetary Practices**

The district attorney utilizes the following budgetary practices:

The budgetary process begins with the administrator estimating the revenues expected to be received during the fiscal year. These revenue estimates are then used by the district attorney and administrator to set budgetary guidelines in preparing appropriations. Proposed budgets are then prepared for publication and eventual adoption.

The proposed budgets for the calendar year 1994 were published in the *Cadido Gazette* on December 6, 1994. The proposed budgets were available for inspection by the public during normal business hours from December 6, 1994 until December 13, 1994, when a public hearing was held. At the conclusion of the public hearing, the proposed budget was adopted. On December 27, 1994, the District Attorney's Certificate of Compliance and implementation of the budget was published in the *Cadido Gazette*.

Once the budgets are approved, they can only be amended by the District Attorney. The District Attorney's Administrator is authorized to make minor changes within line items. There were no amendments or changes to the 1995 budgets. All budget appropriations lapse at year-end. The budgets are prepared and presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles (GAAP). The expenses of the District Attorney's office paid directly by the State of Louisiana are not included in the budgets. Expenses of the District Attorney's office paid directly by the Caddo Parish Commission are also excluded from the budgets except for those amounts reimbursed to the Commission under the Title IV-D program and a reimbursement amount that is not specific as to purpose.

The entire budgetary process is governed by, and conforms to, Louisiana R. S. 58:1308.

#### **G. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of accounts are recorded in order to reserve that portion of the applicable appropriation, is generally used in governmental units.

Based on the size of the accounts and the methods used for payments, the District Attorney does not employ encumbrance accounting.

#### **H. Cash, Savings and Certificates of Deposit**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. 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.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. Those are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

#### **I. Vacation and Sick Leave**

The district attorney has no formal policy relating to vacation and sick leave. Assistant district attorneys receive compensation for absences at the discretion of the District Attorney. There is no vesting or carry-over of benefits at year-end, and no amounts are accrued for this group of employees.

All other employees are covered by the vacation and sick leave policy of the Caddo Parish Commission. Full-time Commission employees may earn from nine to twenty-one days of annual leave and twelve to twenty-four days of sick leave per year depending on length of service. Upon resigning, employees may be paid for annual leave of ten to twenty days depending on length of service. Retiring employees are not paid for accrued annual leave, but they are given credit toward retirement length of service. Similarly, employees are not paid for accrued sick leave upon resigning or retiring, but accrued sick leave may be applied against total employment years at retirement.

## Note 3 Pension Plan

**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.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 50 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 20 or more years of creditable service regardless of age may retire with a three percent (3%) benefit reduction for each year below age 55, 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 55 with a three percent (3%) benefit reduction for each year below age 60. In addition, any member with at least 18 years of service may retire at age 60 with a three percent (3%) benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to three percent (3%) of the member's average final compensation multiplied by the number of years of his membership service, not to exceed one hundred percent (100%) of his average final compensation.

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 three and one-half percent (3.5%) of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 50 and has 10 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced three percent (3%) for each year the member retires in advance of normal retirement age. Benefits may not exceed one hundred percent (100%) of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

**Funding Policy.** Plan members are required by state to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. 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 11:123, 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, 1995 and 1994 were \$38,975 and \$38,384, respectively, equal to the required contributions for each year.

The following provides certain disclosures for the district attorney and the retirement system that are required by (ACRS) Codification Section F02 122:

### Year Ended December 31, 1995

District Attorney	Required by Statute		Actual		Actuarially Required	
	Per Cent	Amount	Per Cent	Amount	Per Cent	Amount
Total current-year payroll				\$ 1,834,723		
Total current-year covered payroll				\$ 1,248,719		
Contributions						
Employees	7.00%	\$ 67,270	7.00%	\$ 67,270	7.00%	\$ 67,270
Employers	2.50%	18,190	2.50%	18,190	2.52%	20,863
Unemployed	3.25%	21,089	3.25%	21,089	3.16%	18,329
Total		\$ 106,549		\$ 106,549		\$ 106,462

Percent of employer's actuarially required contribution to all participating employees

2.25%

- The contribution percentage was 2.5% for the period July 1, 1984 to June 30, 1985 and 3.25% thereafter.

**Year Ended June 30, 1985**

**Retirement System**

Net Assets	\$ 67,587,802
Penion (Benefit Obligation)	<u>1,477,524,286</u>
Assets in Excess of Pension/Benefit Obligation	<u>\$ 11,700</u>

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and anticipated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERP and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1985, comprehensive annual financial report. The District Attorney of the First Judicial District does not guarantee the benefits granted by the System.

**Parochial Employees' Retirement System of Louisiana**

The Caddo Parish Commission provides retirement, death, and disability benefits to the District Attorney's non-attorney employees through a pension plan administered by another governmental entity. The plan is the Parochial Employees' Retirement System of Louisiana (Parochial Plan). Substantially all Commission employees are members of this cost-sharing multiple-employer public employee retirement system (PERP). All permanent parish employees who work at least 20 hours per week and are under 65 years of age are required to become members of the plan on the date of employment. Benefit provisions are established in accordance with Louisiana State Statute.

Employees are eligible for retirement if the employee has: (a) 30 years of service, regardless of age, (b) 25 years of service and is at least age 55, or (c) 10 years of service and is at least age 60. The monthly retirement allowance is equal to three percent (3%) of the employee's final compensation multiplied by years of service. Benefits cannot exceed one hundred percent (100%) of the employee's final compensation. Employees become vested in the system after 10 years of service. Benefit provisions are established by Louisiana State Statute.

Upon the death of any Parochial Plan member in active service with five or more years of service and not eligible for retirement, survivor benefits paid are equal to sixty percent (60%) of final compensation for a surviving unmarried spouse with minor children. The benefits will continue as long as the spouse lives and is unmarried or until there are no minor children. For a surviving unmarried spouse with no minor children, the benefits are forty percent (40%) of final compensation upon attainment of age 50 by the spouse, or upon becoming disabled and are payable as long as the spouse lives and is unmarried. For minor children with no parents, the benefits are thirty percent (30%) of final compensation for each child not to exceed sixty percent (60%) in total. For Parochial Plan members who are eligible for retirement, the surviving spouse is eligible for normal retirement benefits.

If a member with at least 5 years of service becomes disabled, he is eligible to receive benefits of three percent (3%) of the member's final compensation multiplied by his years of service. However, the number of years will be considered to be at least 15, or the number of actual years plus additional years to age 60, whichever is less. Benefits cannot exceed one hundred percent (100%) of final compensation.

Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to the Parochial Plan. The Commission is required to contribute eight and three-fourths percent (8.75%) of covered employees' salaries. The employer and employee contribution obligations are established by Louisiana State Statute.

The following provides certain disclosures for the Caddo Parish Commission and the Parochial Retirement System (which includes the District Attorney's non-attorney employees) that are required by GASB Codification Section 200.102:

**Year Ended December 31, 1994**

<b>Caddo Parish Commission</b>	
Contribution rate - employees	9.50%
Total current-year payroll	\$ 6,200,832
Total current-year covered payroll	\$ 6,200,832

The following information has been obtained for the Parochial Plan from the latest actuarial information of the system which was December 31, 1994, except for the individual employee (Commission) contribution information, which is an estimate based on the Commission's payroll as a percentage of total estimated payroll.

Actuarially determined employee's contribution for 1995 for all employees	\$ 21,531,480
Total estimated payroll	\$ 253,437,333
Employer normal cost as of January 1, 1995	\$ 11,058,431
Amortization payment on unfunded accrued liability	\$ 6,354,595

Estimated actuarially determined employer's contribution for the Commission	\$ 600,000
Commission covered payroll	\$ 6,200,832
Percentage of Commission contribution requirement to total contribution requirement	2.44%

Employer contributions	\$ 100,000
Employee contributions	\$ 576,471
Percentage of employer contributions to total payroll	1.63%
Percentage of employee contributions to total payroll	9.30%

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERs and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

The pension benefit obligation of the Parochial Plan was computed as part of an actuarial valuation performed as of December 31, 1994. Significant actuarial assumptions used in the valuation include: (a) a rate of return on the investment of present and future assets of eight percent (8%), (b) projected salary increases of five and one-half percent (5.5%) (the breakdown of this salary increase attributable to inflation and merit was not available from the actuary), (c) assumed mortality rates of one hundred ten percent (110%) of 1971 Group Annuity Mortality Table, (d) disabled lives mortality of one hundred seventy-five percent (175%) of 1971 Group Annuity Mortality Table, and (e) all eligible employees will retire by the age of 65.

At December 31, 1994, the date of the latest actuarial valuation, the pension benefit obligations of the Plan are as follows:

**Pension benefit obligation**

Retirees and beneficiaries currently receiving benefits and terminated employees, not yet receiving benefits	\$ 287,204,303
Current employees	
Accumulated employee contributions, including allocated investment income	145,418,287
Employer-financed vested	75,070,180
Employer-financed nonvested	<u>102,671,813</u>
Total pension benefit obligation	<u>\$21,555,580</u>
Net assets available for benefits, at market value	<u>187,625,304</u>
(Assets in excess of pension benefit obligation) and unfunded pension benefit obligation	<u>\$ 66,069,724</u>

Twenty-year historical trend information of the Plan is available in the separately issued retirement system report. The trend information provides information about progress made in accumulating sufficient assets to pay benefits when due.

The District Attorney of the First Judicial District does not guarantee the benefits granted by the above plans. The District Attorney does not provide any other post-employment benefits.

**Note 4 Property and Equipment**

A summary of changes in general fixed assets is as follows:

	Balance December 31, 1993	Additions	Disposal	Balance December 31, 1994
Automobiles	\$ 14,358	\$ 27,800	\$ -	\$ 42,158
Office Equipment	21,118	35,783	-	56,901
Totals	<u>\$ 35,476</u>	<u>\$ 63,583</u>	<u>\$ -</u>	<u>\$ 99,059</u>

**Leases**

The District Attorney has operating leases of the following nature:

Description	Term of Lease	Monthly Lease	Total
Title IV-D Office Space	September 1, 1993 to August 31, 1995	\$ 1,776	\$ 6,620
Title IV-D Office Space	September 1, 1994 to August 31, 1995	1,120	\$ 6,660

Title IV-D Photocopyer	June 30, 1992 to July 1, 1997	\$ <u>491</u>	\$ <u>8,418</u>
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The minimum annual commitments under leasehold operating leases for the following fiscal years are as follows:

	Office Space	Equipment	Total
1996	\$ 14,300	\$ 5,418	\$ 19,718
1997		2,707	2,707
<b>Totals</b>	<b>\$ 14,300</b>	<b>\$ 8,125</b>	<b>\$ 22,662</b>

### Note 5 Agency Funds

A summary of the transactions in the District Attorney's agency funds for the year ended December 31, 1995 is as follows:

	Agency Funds			
	Drug Asset Forfeiture	Court Expense	Victim Restitution Expense	Total
Beginning fund balance	\$ -	\$ -	\$ -	\$ -
Transfers in	308,285	8,283	8,289	10,867
Interest earned	8,835	17	-	17
Distributions, net of distributions payable of \$205,688 in 1995	( 143,429)			
Distributions		( 4,888)	( 1,344)	( 6,232)
Due to others	( 308,865)	( 883)	( 8,889)	( 4,647)
Ending fund balance	\$ -	\$ -	\$ -	\$ -

### Note 6 Related Party Transactions

The Caddo Parish Commission funds the District Attorney's office in its General Fund Budget. This funding includes additional assistant district attorneys for the Title IV-D and special drug prosecution units, along with the related fringe benefit costs and other costs of housing, supplies and administration. The District Attorney reimbursed the Parish Commission for a portion of these expenses as follows:

From the District Attorney's general fund	
For specific expenses	\$ 108,572
From the District Attorney's Title IV-D fund	
For specific expenses	320,289
From the District Attorney's Hot Check fund	
For specific expenses	<u>2,698</u>
<b>Total Reimbursements</b>	<b>\$ 431,559</b>

The amounts reimbursed in the commission for specific expenses are shown as expenses of the respective District Attorney's funds in these financial statements. Included in payables at December 31, 1995 are the following amounts:

due to the Cadeo Parish Commission: \$88,744 due from the Reserve Fund, \$171,825 due from the Title II/D Fund and \$-0- due from the Hot Check Fund.

#### **Note 7      Litigation and Claims**

As of December 31, 1995, no suits were pending against attorneys in the office for alleged wrongful acts in the conduct of their duties as prosecutors.

#### **Note 8      Subsequent Events**

No material event affecting this office has occurred between the close of the fiscal period and issuance of these financial statements.

#### **Note 9      Expenditures of the District Attorney Not Included in the Financial Statements**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court funds, the Parish Commission, or directly by the State. Those expenditures are summarized as follows:

The Cadeo Parish Commission funds the District Attorney's office annually in its General Fund Budget. The District Attorney agrees to reimburse the Commission varying amounts each year based on the requirements of the office and funding level authorized by the Commission. The reimbursements are budgeted for and made from the accounts reported on in this report.

The District Attorney and twenty (20) assistants receive a portion of their salaries from the State Division of Administration. The parish subsidizes the balance of the attorneys' salaries in the annual parish budget.

The Criminal Court Fund is controlled and expended jointly between the District Attorney and the First Judicial Court. The District Attorney normally expends funds for transcripts, witness fees and expert witness fees; the balance is utilized by the First Judicial Court.

#### **Note 10     Federal Financial Assistance Program**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.762. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the District Attorney for the First Judicial District expended \$242,653 and \$98,534 in reimbursement and incentive payments, respectively.

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

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit. Based on prior experience, the District Attorney feels such disallowances, if any, will be immaterial.



## Independent Auditor's Report

HONORABLE PAUL J. GAMBROCHE  
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Cade Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cade Parish Commission, State of Louisiana, as of and for the year ended December 31, 1998, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the District Attorney of the First Judicial District, State of Louisiana'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 generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." These standards, and OMB Circular A-133, 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above include only the financial activities of the District Attorney of the First Judicial District, State of Louisiana. Financial activities of other component units that form the reporting entity are not included. As discussed in Note 5, the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, are intended to present the financial position and results of operations and changes in fund balances of only those funds which are controlled by the District Attorney of the First Judicial District, State of Louisiana.

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 First Judicial District, State of Louisiana, a component unit of the Cade Parish Commission, State of Louisiana, as of December 31, 1998, and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles.

*Roberts, Cherney and Company*  
ROBERTS, CHERNEY AND COMPANY

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1999

### **Additional information**

**Independent Auditor's Report on  
Schedule of Federal Financial Assistance**

HONORABLE PAUL J. CARMOLICHE  
DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated January 23, 1996. These general purpose financial statements are the responsibility of the District Attorney of the First Judicial District, State of Louisiana'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 generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 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 reviewing, 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*ROBERTS, CHERRY AND COMPANY*

ROBERTS, CHERRY AND COMPANY

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1996

# DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT

Cade Parish, Louisiana

Schedule 1

## Schedule of Federal Financial Assistance for the Year Ended December 31, 2005

Federal Grant or Pass Through Grant Program Title	Federal CFDA Number	Fiscal Year Grant's Number	Fund Through Number	FY05 CFDA Number	Cash Received	Annual Expenses FY 2005	Annual Expenses FY 2006	Account Bal. - Closed Accounts	Expenses
<b>Department of Health and Human Services</b>									
<b>MHC Program</b>									
Louisiana Department of Social Services	13.750	96A		2005-96-000005	\$ 248,200	\$ 60,879	\$ -	148,321	148,320
The IV-E Child Support Enforcement Title IV-E Child Support Enforcement	13.750	96A		2005-96-000006	171,000	-	93,889	200,000	200,000
					<u>419,200</u>	<u>60,879</u>	<u>93,889</u>	<u>348,321</u>	<u>348,320</u>
<b>Total MHC Program</b>									
<b>Department of Justice</b>									
<b>Louisiana Department of Law Enforcement and Administration of Criminal Justice</b>									
Drug Possession Unit	16.879	04-01-00-0001		2005-04-000004	8,000	8,000	0,000	80,000	80,000
Drug Possession Unit	16.879			2005-05-000005	80,000	-	0,000	-	-
Pre Trial Detention Unit	16.879			2005-05-000006	-	-	98,116	98,116	98,116
					<u>88,000</u>	<u>8,000</u>	<u>98,116</u>	<u>78,116</u>	<u>78,116</u>
<b>Total Federal Financial Assistance</b>									
					<u>\$ 507,400</u>	<u>\$ 70,879</u>	<u>\$ 93,889</u>	<u>\$ 426,437</u>	<u>\$ 426,436</u>

The accompanying notes are an integral part of this statement.

**Independent Auditor's Report on Internal Control  
Structure Based on an Audit of General Purpose  
Financial Statements Performed in Accordance  
with Government Auditing Standards**

HONORABLE PAUL J. CARMOLICHE  
DISTRICT ATTORNEY OF THE  
FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated January 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of the District Attorney of the First Judicial District, State of Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Department of Social Services, Department of Justice, and the various state funding sources. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*ROBERTS, CHERRY AND COMPANY*  
ROBERTS, CHERRY AND COMPANY

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1996

**Independent Auditor's Report on Compliance  
Based on an Audit of General Purpose  
Financial Statements Performed in Accordance with  
Government Auditing Standards**

HONORABLE PAUL J. CARMELOCHÉ  
DISTRICT ATTORNEY OF THE  
FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Cadejo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadejo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1985, and have issued our report thereon dated January 23, 1986.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the First Judicial District, State of Louisiana, is the responsibility of the District Attorney of the First Judicial District, State of Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney of the First Judicial District, State of Louisiana's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of management and the Department of Social Services, Department of Justice, and the various state funding sources. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Roberts, Cherry and Company*  
**ROBERTS, CHERRY AND COMPANY**

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1986

## **Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs**

HONORABLE PAUL J. GARBEROHE  
DISTRICT ATTORNEY OF THE  
FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated January 23, 1996. We have also audited the compliance of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, with requirements applicable to major federal financial assistance programs and have issued our report thereon dated January 23, 1996.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, Audit of State and Local Governments. These standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the internal control structure of the District Attorney of the First Judicial District, State of Louisiana in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, and on the compliance of the District Attorney of the First Judicial District, State of Louisiana, with the requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated January 23, 1996.

The management of the District Attorney of the First Judicial District, State of Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial



existence programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**General Requirements:**

- Political activity
- Davis Bacon Act
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative requirements

**Specific Requirements:**

- Types of services
- Eligibility
- Reporting
- Cost allocation

**Claims for advances and reimbursements**

**Amounts claimed or used for matching**

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1998, the District Attorney of the First Judicial District, State of Louisiana, expended 81.54 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OIG Circular A-126, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the District Attorney of the First Judicial District, State of Louisiana's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to issue an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, and the Department of Social Services, Department of Justice, and the various state funding sources. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*ROBERTS, CHERRY AND COMPANY*  
ROBERTS, CHERRY AND COMPANY

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1998

## **Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs**

HONORABLE PAUL J. CAMBERACHE  
DISTRICT ATTORNEY OF THE  
FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Cade Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cade Parish Commission, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated January 23, 1996.

We have applied procedures to test the District Attorney of the First Judicial District, State of Louisiana's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

- . Political activity
- . Civil rights
- . Cash management
- . Federal financial reports
- . Allowable cost/expense principles
- . Drug-free Workplace Act
- . Administrative requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the First Judicial District, State of Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the First Judicial District, State of Louisiana, has not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any material instances of noncompliance with those requirements.

This report is intended for the information of management and the Department of Social Services, Department of Justice, and the various state funding sources. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Roberts, Cherry and Company*  
ROBERTS, CHERRY AND COMPANY

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1996

**Independent Auditor's Report on Compliance  
with Specific Requirements Applicable to Major  
Federal Financial Assistance Programs**

HONORABLE PAUL J. CAMMACHE  
DISTRICT ATTORNEY OF THE  
FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Caddo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Caddo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1985, and have issued our report thereon dated January 23, 1986.

We have also audited the District Attorney of the First Judicial District, State of Louisiana's compliance with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1985. The management of the District Attorney of the First Judicial District, State of Louisiana, is responsible for the District Attorney of the First Judicial District, State of Louisiana's compliance with these requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with these requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (Office Circular A-128), "Facts of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the First Judicial District, State of Louisiana's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, District Attorney of the First Judicial District, State of Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed, eligibility, matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its federal financial assistance programs for the year ended December 31, 1985.

This report is intended for the information of management, and the Department of Social Services, Department of Justice, and the various state funding sources. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*ROBERTS, CHERRY AND COMPANY*  
ROBERTS, CHERRY AND COMPANY

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1986

**Independent Auditor's Report on Compliance with Specific  
Requirements Applicable to Nonmajor Federal  
Financial Assistance Program Transactions**

HONORABLE PAUL J. GARDINIER  
DISTRICT ATTORNEY OF THE  
FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA  
Cadeo Parish

We have audited the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, a component unit of the Cadeo Parish Commission, State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated January 23, 1996.

In connection with our audit of the general purpose financial statements of the District Attorney of the First Judicial District, State of Louisiana, and with our consideration of the District Attorney of the First Judicial District, State of Louisiana's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility, that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the First Judicial District, State of Louisiana's compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the District Attorney of the First Judicial District, State of Louisiana, had not complied, in all material respects, with those requirements.

This report is intended for the information of management, and the Department of Social Services, Department of Justice, and the various state funding sources. This assistance is not intended to limit the distribution of this report, which is a matter of public record.

*Roberts, Cherry and Company*  
**ROBERTS, CHERRY AND COMPANY**

A Corporation of  
Certified Public Accountants  
Shreveport, Louisiana  
January 23, 1996

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contain items and  
may have value  
beyond the report.

**DISTRICT ATTORNEY OF THE  
FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA**

Casido Parish  
December 31, 1986

under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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: 7-24-96

**DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT  
STATE OF LOUISIANA**

Cade Parish  
December 31, 1995

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# DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT

Cadejo Parish, Louisiana

EXHIBIT A

## Combined Balance Sheet All Fund Types and Account Groups December 31, 1995 with comparative totals for December 31, 1994

	General Fund (District Attorney's Expenses)	Special Revenue Funds		Agency Funds		Account Groups General	Totals	
		State G.D.	Par-Check	Trust Assets	Trusts		(Memorandum Only)	1995
<b>Assets</b>								
Cash	\$ 188,408	\$ 292,128	\$ 129,500	\$ 104,664	\$ 4,847	\$	\$ 618,547	\$ 615,814
Certificates of Deposit	249,888	188,888	268,888				707,664	685,200
Receivables								
Fines - Forfeitures	24,888	-	-				24,888	10,284
Court Costs	8,188	-	-				8,188	8,708
Interest	-	-	-				-	4,782
Due from State of Louisiana								
G.D. Receivable	-	5,708	-				5,708	5,807
M.D.								
Reimbursement	-	83,738	-				83,738	85,707
Other Grants	38,000	-	-				38,000	18,448
Other Funds	85,718	-	-				85,718	3,888
Other	8,402	-	1,888				11,290	888
Shared Property	-	-	-	88,818			88,818	81,378
Property and Equipment						88,000	88,000	88,487
<b>Total Assets</b>	<b>\$ 678,182</b>	<b>\$ 611,881</b>	<b>\$ 527,288</b>	<b>\$ 205,981</b>	<b>\$ 4,847</b>	<b>\$ 88,000</b>	<b>\$ 1,584,882</b>	<b>\$ 1,454,000</b>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Payables	\$ 18,718	\$ 1,827	\$ 11,540	\$ 88,888	\$ 4,847	\$	\$ 125,720	\$ 127,888
Due Other Funds		27,618					27,618	
Due to Related Parties	58,744	127,828					186,572	2,848
Total Liabilities	77,462	159,273	11,540	88,888	4,847	-	326,910	333,584
<b>Fund Balances</b>								
Investment in General Fund Assets						88,000	88,000	88,487
Unexpended and Unencumbered	600,000	450,000	515,748	-	-	-	1,565,748	1,466,123
<b>Total Fund Reserves</b>	<b>600,000</b>	<b>450,000</b>	<b>515,748</b>	<b>-</b>	<b>-</b>	<b>88,000</b>	<b>1,244,748</b>	<b>1,144,129</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 678,182</b>	<b>\$ 611,881</b>	<b>\$ 527,288</b>	<b>\$ 205,981</b>	<b>\$ 4,847</b>	<b>\$ 88,000</b>	<b>\$ 1,584,882</b>	<b>\$ 1,454,000</b>

The accompanying notes are an integral part of this statement.



# DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT

Caddo Parish, Louisiana

Exhibit B

## Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types for the Year ended December 31, 1995 with comparative totals for the Year Ended December 31, 1994

	General Fund		Special Revenue Funds		Totals	
	(District Attorney's Expenses)		1994 Fund	1995 Fund	1994	1995
<b>Revenues</b>						
Federal Financial Assistance	\$ 78,110	\$	\$40,487	\$	\$38,000	\$ 156,687
Fees & Bonds Purchase	140,000				143,000	111,787
Court Cost Fees	94,000				94,000	47,984
Diversified Fee Total	4,000				4,000	
Interest Income	10,848	11,987	14,714		41,049	31,070
Drug Asset Purchase	28,844				28,844	28,830
Collection Fees			251,844		251,844	208,161
Other	14,000	100			14,100	7,880
<b>Total Revenue</b>	<u>399,102</u>	<u>11,087</u>	<u>303,045</u>	<u>14,714</u>	<u>485,766</u>	<u>398,739</u>
<b>Expenditures</b>						
Salaries	-	188,870	-	-	188,870	188,715
Benefits	104,487	83,001	-	-	187,488	82,100
Telephone and Communication	33,400	6,000	-	-	39,400	8,800
Travel	-	4,578	23,791		23,791	28,422
Office Supplies	-	5,884	38,001		43,885	28,979
Office Equipment	-	1,781	21,888		23,669	25,545
Copiers and Copier Supplies	-		30,440		30,440	
Equipment Maintenance	-	28,800	8,883		37,683	6,004
Parish Commission	-	-	-		-	214,448
Other	2,300	(180)	11,818		13,938	40,388
Auto & Parking Allowance	8,000	2,340	27,000		37,340	28,848
Dues and Assessments	-	100	24,800		24,900	24,788
Professional	-	18,548	24,870		43,418	5,880
Insurance	10,178	2,718			12,896	
Computer System - Parish	24,478				24,478	
Unemployment Claims	3,588				3,588	
Rent			21,791		21,791	18,845
Publications		178	10,014		10,192	
Registration		1,000	10,888		11,888	
Vehicle purchase			8,104		8,104	
Parish Commission (Drug Prosecutors)						28,004
<b>Total Expenditures</b>	<u>187,100</u>	<u>340,381</u>	<u>288,731</u>	<u>14,714</u>	<u>485,748</u>	<u>398,732</u>
<b>Excess of Revenue Over Expenditures</b>	212,002	17,706	114,314	14,714	200,018	100,007
<b>Beginning Fund Balance</b>	<u>606,786</u>	<u>242,862</u>	<u>308,380</u>	<u>600,741</u>	<u>918,769</u>	<u>808,841</u>
<b>Ending Fund Balance</b>	<u>\$ 818,788</u>	<u>\$ 260,568</u>	<u>\$ 422,694</u>	<u>\$ 615,455</u>	<u>\$ 1,127,517</u>	<u>\$ 909,848</u>

The accompanying notes are an integral part of this statement.

# DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT

Caddo Parish, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

Budget (GAAP Basis) and Actual

All Governmental Fund Types

For the Year ended December 31, 1993

Exhibit C

	Actual		Budget		Variance		2000		2001		2002		2003	
	2003		2003		2003		2000		2001		2002		2003	
	Actual	Percent	Actual	Percent	Actual	Percent	Actual	Percent	Actual	Percent	Actual	Percent	Actual	Percent
Revenues	80,000	100.00	80,000	100.00	-	-	80,000	100.00	80,000	100.00	80,000	100.00	80,000	100.00
Texas Franchise Tax	10,000	12.50	10,000	12.50	-	-	10,000	12.50	10,000	12.50	10,000	12.50	10,000	12.50
Real Estate Tax	30,000	37.50	30,000	37.50	-	-	30,000	37.50	30,000	37.50	30,000	37.50	30,000	37.50
Local Sales Tax	20,000	25.00	20,000	25.00	-	-	20,000	25.00	20,000	25.00	20,000	25.00	20,000	25.00
Local Income Tax	10,000	12.50	10,000	12.50	-	-	10,000	12.50	10,000	12.50	10,000	12.50	10,000	12.50
Intergovernmental	10,000	12.50	10,000	12.50	-	-	10,000	12.50	10,000	12.50	10,000	12.50	10,000	12.50
Other Revenues	20,000	25.00	20,000	25.00	-	-	20,000	25.00	20,000	25.00	20,000	25.00	20,000	25.00
Total Revenues	80,000	100.00	80,000	100.00	-	-	80,000	100.00	80,000	100.00	80,000	100.00	80,000	100.00
Expenditures	80,000	100.00	80,000	100.00	-	-	80,000	100.00	80,000	100.00	80,000	100.00	80,000	100.00
Salaries	10,000	12.50	10,000	12.50	-	-	10,000	12.50	10,000	12.50	10,000	12.50	10,000	12.50
Benefits	5,000	6.25	5,000	6.25	-	-	5,000	6.25	5,000	6.25	5,000	6.25	5,000	6.25
Travel	2,000	2.50	2,000	2.50	-	-	2,000	2.50	2,000	2.50	2,000	2.50	2,000	2.50
Telephone	1,000	1.25	1,000	1.25	-	-	1,000	1.25	1,000	1.25	1,000	1.25	1,000	1.25
Printing	1,000	1.25	1,000	1.25	-	-	1,000	1.25	1,000	1.25	1,000	1.25	1,000	1.25
Supplies	1,000	1.25	1,000	1.25	-	-	1,000	1.25	1,000	1.25	1,000	1.25	1,000	1.25
Utilities	1,000	1.25	1,000	1.25	-	-	1,000	1.25	1,000	1.25	1,000	1.25	1,000	1.25
Repairs and Maintenance	1,000	1.25	1,000	1.25	-	-	1,000	1.25	1,000	1.25	1,000	1.25	1,000	1.25
Depreciation	1,000	1.25	1,000	1.25	-	-	1,000	1.25	1,000	1.25	1,000	1.25	1,000	1.25
Other	1,000	1.25	1,000	1.25	-	-	1,000	1.25	1,000	1.25	1,000	1.25	1,000	1.25
Total Expenditures	80,000	100.00	80,000	100.00	-	-	80,000	100.00	80,000	100.00	80,000	100.00	80,000	100.00
Change in Fund Balance	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Beginning Fund Balance	80,000	100.00	80,000	100.00	-	-	80,000	100.00	80,000	100.00	80,000	100.00	80,000	100.00
Ending Fund Balance	80,000	100.00	80,000	100.00	-	-	80,000	100.00	80,000	100.00	80,000	100.00	80,000	100.00

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FIRST JUDICIAL DISTRICT**  
**STATE OF LOUISIANA**  
Cadeo Parish

Notes to the Combined Financial Statements  
as of and for the Year Ended December 31, 1992

**Introduction**

The Louisiana Constitution of 1874, Article V, Section 14 created the judicial districts of the State, among them the First Judicial District. Article V, Section 20 created the Office of the District Attorney for each of the Judicial Districts, and sets both the duties of the office. Louisiana R.S. 18:1 establishes a district attorney for each of the Judicial District Attorney's offices. The First Judicial District Attorney exists and operates in accordance with the authorities cited.

As provided by Article V, Section 20 of the Louisiana Constitution of 1874, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years.

Cadeo Parish comprises the First Judicial District, and the First Judicial District Attorney's office is located in Shreveport.

The First Judicial District Attorney's office employs a total of 83 persons. Twenty-eight of these employees are attorneys, including the district attorney himself. Three of these employees are investigators, and the other fifty-two (52) are administrative and clerical personnel.

**Note 1 Summary of Significant Accounting Policies**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification is recognized as generally accepted accounting principles for state and local governments.

**A. Basis of Presentation**

The accompanying general purpose financial statements of the District Attorney of the First 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**

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Cadeo Parish Commission for financial reporting purposes. The basic criteria

for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the parish commission to impose its will on that organization entity
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish commission.
2. Organizations for which the parish commission does not appoint a voting majority but are fiscally dependent on the parish commission.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the parish commission has (a) the ability to impose its will on the district attorney, and (b) the potential for the district attorney to provide specific financial benefits to or to impose specific financial burdens on the parish commission, the district attorney was determined to be a component unit of the Caldeja Parish Commission, 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 parish commission, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

#### **G. Fund Accounting**

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

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

Funds of the district attorney are classified as governmental funds. 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 fixed assets. Governmental funds of the district attorney include:

##### **General Fund (District Attorney's Expenses)**

The General Fund was established in compliance with Louisiana Revised Statute 15:575.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office. Louisiana Revised Statute 15:16, which became effective August 30, 1998, provides that a small cost of \$15.00 be collected to defray expenses of the district attorney, in addition to all other fines, costs or forfeitures lawfully imposed.

As of June 23, 1993, the Louisiana Revised Statute 15:571.51 provided that all judgments of bond forfeiture will be paid to the district attorney. The district attorney will distribute these funds, twenty-five percent (25%) of which the district attorney will receive to be used in the general operating account.

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

The Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1976, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation

owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Also included are United States Department of Agriculture reimbursements of no less than seventy-five percent of the cost of State's food stamp fraud prosecution. This program is funded through the Louisiana Department of Social Services, Office of Eligibility Determinations under Section 16(a) and 16(c) of the Food Stamp Act of 1977.

Pursuant to Louisiana R. S. 23:1174, as amended by Act 442 of the 1989 regular session, the Louisiana Department of Employment and Training shall assess a penalty on overpaid unemployment insurance accounts whose legal collection efforts are pursued. Effective January 1, 1998, this agency shall assess a penalty on the total unpaid overpayment debt at the time legal action commences. The Louisiana Department of Employment and Training shall pay the prosecuting authority ten percent (10%) of the money they recover. Should the prosecutor collect the entire amount, an additional five percent (5%) will be received. Payments received from this program are included in this special revenue fund.

#### **Hot Check Fund - Special Revenue Fund**

The Special Revenue Fund - Hot Check Fund consists of fees collected in accordance with Louisiana Revised Statute 18:15, 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 the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

#### **Drug Asset Forfeiture - Agency Fund**

Louisiana Revised Statute Title 40 Chapter 26 "Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1987" was implemented January 1, 1990. The Drug Asset Forfeiture Fund was established for the allocation and disposition of property obtained under the provisions of the above chapter. The district attorney may (1) retain property for official use or transfer the custody to any local, state or federal agency; (2) destroy or use for investigative purposes, any illegal or contraband substances or other contraband, upon the written approval of the district attorney after not less than twenty days after seizure; and (3) authorize a public sale without approval of that which is not required by law to be destroyed and which is not harmful to the public.

Property is distributed by court order first to satisfy any security interest or lien; second to reimburse expenses of seizure; and the balance shall be allocated as follows:

- 50% to law enforcement agency(ies) making the seizure,
- 30% to the criminal court fund,
- 20% to district attorney's twelve percent fund

These proceeds are to be used to further and enhance drug law enforcement. The district attorney is required to make an annual report to the Governor, the President of the Senate, and the Speaker of the House of Representatives. This fund is subject to public audit.

Agency funds have no equity, assets are equal to liabilities, and do not include revenues and expenditures for general operations.

#### **Court, Excess and Victim Restitution - Agency Funds**

The district attorney holds other funds in escrow for the Court. These funds arise from forfeitures and fines under appeal, restitution payments to victims, and other similar situations. None of these funds have drug related origins, and thus are not a part of the drug asset forfeiture fund. The district attorney maintains these funds in escrow until the courts provide orders for their disposition or otherwise directed for victim restitution.