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**DISTRICT ATTORNEY OF THE
THIRTEENTH JUDICIAL DISTRICT**
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. This 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 JUL 22 1998

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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INDEPENDENT AUDITORS' REPORT

The Honorable G. Brent Correll
District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana, a component unit of the Evangeline Parish Police Jury, primary government, as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with 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. An audit includes assessing, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 Thirteenth Judicial District, Evangeline Parish, Louisiana, as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 8, 1998 on our consideration of the District Attorney of the Thirteenth Judicial District's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of

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additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the 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.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year ended December 31, 1998, in which we expressed an unqualified opinion on the financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana.

Kelley, Champagne, Hatten & Rainey, LLC
Certified Public Accountants

Wills Parish, Louisiana
June 8, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Group
December 31, 1997

	Governmental Fund Types		Account	Totals	
	General	Special Revenue Fund	General Fund	1997	1996
ASSETS					
Cash	\$12,847	\$24,500	\$ -	\$47,347	\$ 28,500
Deportment/boarding deposits	20,000	80,840	"	85,840	51,500
Receivables:					
Commissions due from other governmental units	7,000	-	-	7,000	1,500
Due from Louisiana Department of Health and Human Resources	-	8,500	-	8,500	1,500
Interest	104	2,843	-	2,947	697
Office furnishings, equipment and vehicles	-	-	\$8,874	\$8,874	\$8,874
Total assets	\$39,951	\$115,683	\$8,874	\$164,508	\$114,500
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ -	\$ 2,825	\$ -	\$ 2,825	\$ 100
Fund equity:					
Investment in general fixed assets	-	-	\$8,874	\$8,874	\$8,874
Fund balances - unreserved, unassigned	\$8,124	\$4,850	-	\$12,974	\$6,726
Total fund equity	\$8,124	\$4,850	\$8,874	\$21,848	\$15,598
Total liabilities and Fund equity	\$8,124	\$7,675	\$8,874	\$24,722	\$24,198

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TERRITORY OF ALASKA
Exhibit 104

Comparative statement of revenues, expenditures and changes in fund balances -
 All Governmental Fund Types
 Years ended December 31, 1997 and 1998

	Special Fund		Special Operations Fund		Total Governmental Fund Types	
	1997	1998	1997	1998	1997	1998
Revenues						
Contributions on films and forfeitures and fees for collection of worthless checks	\$ 52,753	\$27,558	\$ 52,753	\$ -	\$ 79,400	\$ 27,558
Ball bond fee	78,758	9,927	-	-	88,685	9,927
Intergovernmental revenues -						
State grants	78,252	-	23,990	-	102,242	-
Federal grants	-	-	84,244	55,451	84,244	84,244
Exchange rate fee (net of board)	75,000	-	-	-	75,000	-
Self-insured retentions income	752	1,500	-	-	752	1,500
Interest income	184	79	4,836	2,449	5,100	2,528
Other revenues	26,529	24,889	113	-	26,742	24,889
Total revenues	<u>359,895</u>	<u>287,803</u>	<u>111,236</u>	<u>57,900</u>	<u>359,895</u>	<u>287,803</u>
Expenditures						
Current -						
General government - judicial						
Personnel services and related benefits	27,783	-	25,256	17,422	111,298	57,481
Investigation expenses	-	500	-	-	500	500
Insurance	5,128	4,212	-	-	5,128	4,212
Automobile operation and maintenance	4,111	2,706	-	-	4,111	2,706
Office fees	681	101	-	-	681	101
Supplies and commodities	7,993	8,221	-	-	7,993	8,221
Contractual fees	4,483	2,222	278	-	4,761	2,222
Travel, conference and lodging	4,100	2,422	-	-	4,100	2,422
Printing, reproduction and binding	8,477	2,978	2,889	-	11,366	2,978
Printing	-	-	728	-	728	-
Insurance	-	1,868	-	-	-	1,868
Ball bond fee allocation	78,242	4,215	-	-	82,457	4,215
Other	1,441	-	5,227	-	6,668	-
Capital outlay -						
Equipment and utilities	27,420	-	-	-	27,420	-
Total current outlay	<u>141,184</u>	<u>24,206</u>	<u>34,200</u>	<u>17,422</u>	<u>141,184</u>	<u>24,206</u>
Excess (deficiency) of revenues over expenditures	<u>218,711</u>	<u>263,597</u>	<u>77,036</u>	<u>40,478</u>	<u>218,711</u>	<u>263,597</u>
Other financing activities						
Operating transfers in	-	-	2,987	-	2,987	-
Operating transfers out	<u>(1,800)</u>	-	<u>(1,707)</u>	-	<u>(1,800)</u>	-
Total other financing activities	<u>(1,800)</u>	-	<u>(820)</u>	-	<u>(1,800)</u>	-
Excess of revenues and other financing sources over expenditures and other financing uses	<u>216,911</u>	<u>263,597</u>	<u>76,216</u>	<u>40,478</u>	<u>216,911</u>	<u>263,597</u>
Fund balances, beginning of year	<u>24,206</u>	<u>24,206</u>	<u>24,206</u>	<u>24,206</u>	<u>24,206</u>	<u>24,206</u>
Fund balances, end of year	<u>\$ 21,105</u>	<u>\$26,803</u>	<u>\$ 24,206</u>	<u>\$24,206</u>	<u>\$21,105</u>	<u>\$ 26,803</u>

The accompanying notes are an integral part of this statement.

**GENERAL ACCOUNT OF THE THIRTIETH JUDICIAL DISTRICT
 Emergency Period, Louisiana**

Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget 1947 Period and Actual - All Governmental Fund Types
 Year Ended November 30, 1947

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable Unfavorable	Budget	Actual	Variance - Favorable Unfavorable
Revenues:						
Contributions of State and Federal Government and fees for collection of marriage debts	\$ 50,000	\$ 50,000	\$ 0.00	\$ 10,000	\$ 10,000	\$ 0.00
Sell bonds fees	20,000	18,700	(1,300)	-	-	-
Intergovernmental revenues:						
State grants	15,000	15,000	0.00	25,000	25,000	-
Federal grants	-	-	-	25,000	24,400	(600)
Emergency Period Relief Board	15,000	15,000	-	-	-	-
Specialized grants	500	700	200	-	-	-
Business income	25,000	26,500	1,500	4,000	4,000	0.00
Other revenues	-	-	-	100	100	-
Total Revenues	125,000	130,900	5,900	70,000	70,100	100
Expenditures:						
General government - judicial Personal services and related						
Salaries	25,000	27,000	(2,000)	20,000	20,000	0.00
Travel and expenses	1,500	1,300	200	-	-	-
Materials	-	-	-	-	-	-
Supplies in operation and maintenance	1,000	1,071	(71)	-	-	-
Utilities	700	600	100	-	-	-
Rent and subscriptions	8,000	7,990	10	-	-	-
Office expenditures	10,000	9,000	1,000	100	100	0.00
Transportation fees	4,000	4,000	0.00	-	-	-
Travel, conferences and training	4,000	3,877	1,123	3,000	3,000	0.00
Printing	-	-	-	100	100	(0.00)
Supplies	-	-	-	-	-	-
Out of State fee allocation	15,000	14,000	1,000	-	-	-
Other	5,000	5,000	-	1,000	1,000	0.00
Capital outlay -						
Equipment	20,000	21,000	(1,000)	-	-	-
Total expenditures	110,000	111,848	1,848	24,000	24,200	200
Transfers in excess of revenues over expenditures	15,000	19,052	4,052	46,000	46,000	0.00
Other financing sources (uses):						
Operating transfers in	-	-	-	-	2,000	2,000
Operating transfers out	-	(100)	100	-	(2,000)	(2,000)
Net other financing sources (uses)	-	(100)	100	-	0.00	0.00
Transfers of revenues and other financing sources over expenditures and other financing uses	15,000	18,952	3,952	46,000	46,000	0.00
Fund balances, beginning of year	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund balances, end of year	\$ 40,000	\$ 40,052	\$ 1,052	\$ 46,000	\$ 46,100	\$ 100

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana**

NOTES TO FINANCIAL STATEMENTS

(3) Summary of Significant Accounting Policies

As provided by Article V, Section 18 of the Louisiana Constitution of 1878, the District Attorney of the Thirteenth Judicial District (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. The judicial district encompasses Evangeline Parish. The District Attorney's office employs five full-time employees.

A. BASIS OF PREPARATION

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:317 and to the industry audit guide, Guide of State and Local Governmental Units. The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting.

The following is a summary of certain significant accounting policies:

B. FINANCIAL REPORTING BASIS

These general purpose financial statements only include funds, account groups, activities, or others, that are controlled by the District Attorney as an independently elected parish official, based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14. The District Attorney is a component unit of the Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is financially dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statute that created the District Attorneys also gives the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS (Continued)

budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

C. 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 affect net 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

The General Fund was established in compliance with Louisiana Revised Statute 15:531.15, which provides that twelve percent of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments from the Louisiana Department of Social Services, authorized by Act 117 of 1979, 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.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

Worldwide Check Collection Fee Special Revenue Fund

The Worldwide Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 50:28, 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.

D. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair value on the date demanded. Estimated amounts are immaterial in relation to total fixed assets.

All other fixed assets used in the district attorney's office are provided by the police jury and are accounted for in the general fixed assets account group of the police jury.

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

E. 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:

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

NOTE TO FINANCIAL STATEMENTS (Continued)

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Delinquent payments and reimbursement grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

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

Other financing sources (uses)

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

F. Budget and Budgetary Accounting

The District Attorney of the Thirteenth Judicial District prepares budgets for the General Fund and Special Revenue Fund. The General Fund Budget for 1997 was amended. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

H. Compensated Absence

Employees with less than eight years of service are allowed one week sick leave and two weeks vacation per year. Employees with eight or more years of service are allowed two weeks of sick leave. Employees may accumulate up to 60 days of sick leave. The amount of compensated absences payable on December 31, 1997 is immaterial, and therefore, not included in the financial statements.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
EVANGELINE PARISH, LOUISIANA

Notes to Financial Statements (Continued)

D. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing 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. These 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.

E. Total columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Substantive eliminations have not been made in the aggregation of this data.

F. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and results of operations. However, comparative financial position and results of operations data have not been presented in each of the statements since their inclusion would make the statements overly complex and difficult to read.

The prior year totals on the special revenue fund combining balance sheet and combining statement of revenues, expenditures and changes in fund balance include only the Title IV-B fund. The Workless Check, Victims Assistance and Families in Need of Service Funds are new funds for 1997.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

10) Cash and Interest-Bearing Deposits

At December 31, 1997, the District Attorney has cash and interest-bearing deposits (bank balances) totaling \$113,047, as follows:

Demand deposits	\$ 47,287
Time deposits	<u>65,760</u>
Total	\$113,047

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the resulting 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 of deposits with the fiscal agent bank. At December 31, 1997, the District Attorney has \$113,058 in deposits (bank balances). These deposits are secured from risk by \$113,058 of Federal deposit insurance.

11) The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Fund	Total
Interest	\$ 184	22,643	22,827
Intergovernmental:			
State	-	2,288	2,288
Local	<u>7,182</u>	<u>-</u>	<u>7,182</u>
Totals	\$7,487	24,931	\$32,418

12) Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings, equipment and vehicles) follows:

Balance, December 31, 1996	\$48,872
Additions	37,439
Deletions	<u>(18,278)</u>
Balance, December 31, 1997	\$68,033

**DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana**

Notes to Financial Statements (Continued)

181 Social Security

Some employees of the District Attorney's office are members of the Federal Social Security System. Contributions to the system by the District Attorney's office totaled \$3,660 for the year ending December 31, 1997.

182 Pension Plan

Plan Description

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

Assistant District Attorneys who work as a solicitor. 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 30 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 65, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 10 years of service may retire at age 55 with a 3% benefit reduction for each year below age 65. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age 65. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 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 65 and have 10 years of service credit, are age 60 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 2.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 10 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 1% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorney Retirement System, 1200 Bonchar Street, New Orleans, Louisiana 70114-2021, or by calling (504) 547-8882.

Pending Litigation

Plan members are required by state statute to contribute 7.5% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 1.28% of annual covered payroll. Contributions to the System also include .1% 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 R.S. 11:221, 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 contribution to the System for the year ending December 31, 1997 was \$467, equal to the required contribution for the year.

07) Litigation

At December 31, 1997, there is no litigation pending against the District Attorney.

08) 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 funds of the criminal court, the Evangeline Parish Police Jury, or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Evangeline Parish Police Jury pays certain salaries and employer contributions of noncriminal personnel.

EXPERIMENTAL INFORMATION

SCHEDULES OF INSTITUTIONAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 Evangeline Parish, Louisiana
 CAPITAL FUND

Comparative Balance Sheet
 December 31, 1957 and 1956

	<u>1957</u>	<u>1956</u>
ASSETS		
Cash	\$22,447	\$19,000
Interest-bearing deposits	25,000	2,200
Receivables:		
Commissions due from other governmental units	7,100	2,000
Interest receivable	<u>100</u>	<u>-</u>
Total receivables	7,200	2,000
Total assets	<u>\$54,747</u>	<u>\$23,200</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ -	\$ 100
Fund balances:		
Fund balances - unreserved, undesignated	<u>\$22,120</u>	<u>\$23,100</u>
Total liabilities and fund equity	<u>\$22,120</u>	<u>\$23,200</u>

SPECIAL REVENUE FUNDS

Title IV-D Fund - To account for the receipt of incentive payments and reimbursements grants from the Louisiana Department of Social Services and the subsequent disbursement of expenditures to enforce the support obligation owed by absent parents to their families and children.

Worthless Check Collection Fee Fund - To account for fees collected from individuals for writing worthless checks.

Victims Assistance Fund - To account for the collection of fees from participants in the Victims Assistance Program.

Families in Need of Service - To account for the administration of FIMS contract used to address the needs of juvenile offenders.

DISTRICT ATTORNEY OF THE TERRITORY OF OKLAHOMA
Washington Building, Oklahoma
Special Revenue Funds

Comparative Balance Sheet
December 31, 1937
With Comparative Totals for December 31, 1936

	1937-1938	1936-1937	1935-1936	1934-1935	Totals	
					1936	1935
ASSETS						
Cash	\$ 4,717	\$1,000	\$1,000	\$1,000	\$3,000	\$ 1,070
Interest-bearing deposits	50,000	-	-	1,000	50,000	50,000
Investments	-	-	-	-	-	-
Revenue	9,000	-	-	-	9,000	9,000
Interest	1,000	-	-	-	1,000	1,000
Total assets	\$74,717	\$1,000	\$1,000	\$1,000	\$67,000	\$69,070
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Unpaid payroll taxes	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -
Fund Equity:						
Reserve fund - unexpended	73,717	1,000	1,000	1,000	66,000	69,070
Total Liabilities and Fund Equity	\$74,717	\$1,000	\$1,000	\$1,000	\$67,000	\$69,070

DISTRICT ATTORNEY OF THE TWENTY-NINTH JUDICIAL DISTRICT
Ernestine Parish, Louisiana
5041st Avenue, Houma

Comparing Statement of Revenues, Expenses, and Changes in Fund Balances
Year Ending December 31, 1997
With Comparative Totals for December 31, 1996

	<u>Table 12-C</u>	<u>Worksheet</u>	<u>Worksheet</u>	<u>Worksheet</u>	<u>Totals</u>	
		<u>1997</u>	<u>1996</u>	<u>1997</u>	<u>1996</u>	<u>1996</u>
Revenues:						
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ -	\$7,687	\$10,948	\$ -	\$ 10,177	\$ -
Intergovernmental revenues -						
State grants	-	-	-	21,000	21,000	-
Federal grants	\$1,000	-	-	-	94,454	94,454
Ernestine Parish School Board	-	-	-	-	-	-
Insurance earnings	4,876	-	-	-	4,876	2,000
Confidential asset income	-	-	-	-	-	-
Other revenues	107	-	-	60	117	-
Total revenues	29,986	7,687	12,948	21,060	119,434	96,454
Expenses:						
General -						
General government - judicial -						
Salaries and related benefits	49,797	-	-	75,839	48,034	67,428
Office supplies	79	58	119	56	110	-
Travel & conference	1,209	-	90	107	1,400	-
Contracting	-	-	100	-	100	-
Other	1	1,438	100	1	1,431	-
Total expenditures	51,287	1,496	211	76,003	50,675	67,428
Excess of revenues over expenditures	-21,301	-7,809	-10,153	-54,943	-31,241	-28,974
Other financial services costs:						
Operating transfers in	-	1,987	-	-	1,987	-
Operating transfers out	-	-	12,133	-	12,133	-
Total other financing source (use)	-	1,987	12,133	-	139	-
Excess of revenues and other financing source over expenditures and other financing use	17,418	1,187	7,486	8,000	10,131	64,076
Fund balances, beginning	11,175	-	-	-	11,175	10,800
Fund balances, ending	28,593	11,187	7,486	8,000	21,266	74,876

INTERNAL CONTROL AND COMPLIANCE

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
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**Independent Auditors' Report on Compliance
and on Internal Control over Financial
Reporting Based on an Audit of Financial Statements
Performed in Accordance with Government Auditing Standards**

The honorable C. Bruce Covell
District Attorney of the Thirteenth Judicial District
Bossier Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, as of and for the year ended December 31, 1991, and have issued our report dated June 8, 1992. We conducted our audit in accordance with generally accepted auditing standards 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 Thirteenth Judicial District's general purpose financial statements are free of material misstatements, we performed tests of his 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 is required to be reported under Government Auditing Standards, which is described in the accompanying corrective action plan as Item No. 1.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the District Attorney of the Thirteenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition.

KOLDER,
CHAMPAGNE,
SLAVEN &
RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney of the Thirteenth Judicial District's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. A reportable condition is described in the accompanying corrective action plan for current year audit findings as item No. 2.

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

This report is intended for the information of the District Attorney and the legislative auditor. However, this report is a matter of public record and its distribution is not limited.

Kollar, Champagne, Slavin & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
June 2, 2014

DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA
 Evangelina Barish, Louisiana

Summary Schedule of Prior Audit Findings
 For the Year Ended December 31, 1987

<u>Reference Number</u>	<u>Prior Year Finding Initially Reported</u>	<u>Commission of Findings</u>	<u>Corrective Action Status</u>	<u>Planned Corrective Action/Partial Corrective Action Dates</u>
1	Debitos	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT
Emergence Parish, Louisiana

COMPLETION ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
For the Year Ended December 31, 1999

<u>Reference Number</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
1	The District Attorney did not advise the title on the purchase of a vehicle is consistent with the District of the Louisiana Public Bid Law.	requirements of the Public Law will be adhered to on all applicable purchases.	Grant Condit, D.A.	1999
2	The District Attorney did not advise appropriate segregation of functions within the accounting system.	based on the size of the operations and the availability of additional personnel. It may not be possible to achieve complete segregation of duties.	Grant	N/A