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# District Attorney of the Ninth Judicial District

**Rapides Parish, Louisiana**

**December 31, 2007**

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

Release Date 8/6/08

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

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**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

### Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2007, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2008, on our consideration of the District Attorney's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

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PAYNE, MOORE & HERRINGTON, LLP

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

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

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

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

June 26, 2008

**Required Supplemental Information – Part I**  
**Management's Discussion and Analysis**

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Management's Discussion and Analysis (MD&A)**

The following discussion and analysis of the District Attorney of the Ninth Judicial District's financial performance provides an overview of the financial activity for the fiscal year ending December 31, 2007. The analysis should give the reader a snapshot of the financial health of the District Attorney as of that date and an indication of the strengths and weaknesses for the next few years.

**Understanding this Annual Report**

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

**Government-Wide Financial Statements**

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

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

The Statement of Activities presents information showing how the District Attorney's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will not result in cash flows until future fiscal periods, such as earned but unused vacation leave.

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Management's Discussion and Analysis (MD&A)**

**Fund Financial Statements**

**Government Funds**

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

**Fiduciary Funds**

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

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements and are located after the basic financial statements.

**Condensed Financial Information**

Following is a comparison of the data from the previous year to the data in the current year.

	<b>Net Assets</b>			
	<u>12/31/06</u>	<u>12/31/07</u>	<u>Inc. (Dec.)</u>	<u>% Inc (Dec.)</u>
Current assets	\$ 824,259	\$ 769,125	\$ (55,134)	(6.7)%
Capital assets	392,829	388,365	(4,464)	(1.1)%
<b>Total Assets</b>	<b>\$ 1,217,088</b>	<b>\$ 1,157,490</b>	<b>\$ (59,598)</b>	<b>(4.9)%</b>

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Management's Discussion and Analysis (MD&A)**

	<b>Net Assets</b>			
	<u>12/31/06</u>	<u>12/31/07</u>	<u>Inc. (Dec.)</u>	<u>% Inc (Dec.)</u>
Long-term debt outstanding	\$ 75,121	\$ 31,603	\$ (43,518)	(57.9)%
Other liabilities	<u>745,990</u>	<u>651,782</u>	<u>(94,208)</u>	(12.6)%
<b>Total Liabilities</b>	<b>\$ 821,111</b>	<b>\$ 683,385</b>	<b>\$ (137,726)</b>	<b>(16.8)%</b>
<b>Net assets</b>				
Invested in capital assets (net of related debt)	\$ 347,829	\$ 388,365	\$ 40,536	11.7 %
Unrestricted	<u>48,148</u>	<u>85,740</u>	<u>37,592</u>	78.1 %
<b>Total Net Assets</b>	<b>\$ 395,977</b>	<b>\$ 474,105</b>	<b>\$ 78,128</b>	<b>19.7 %</b>
	<b>Changes in Net Assets</b>			
	<u>12/31/06</u>	<u>12/31/07</u>	<u>Inc. (Dec.)</u>	<u>% Inc (Dec.)</u>
Program revenues				
Charges for services	\$ 999,316	\$ 1,069,413	\$ 70,097	7.0 %
Operating grants and contributions	2,639,247	2,896,546	257,299	9.8 %
General revenues				
Interest earnings	11,074	11,794	720	6.5 %
Loss on disposal of assets	<u>(2,110)</u>	<u>(15,020)</u>	<u>(12,910)</u>	611.9 %
<b>Total Revenues</b>	<b>3,647,527</b>	<b>3,962,733</b>	<b>315,206</b>	<b>8.6 %</b>
Functions/Program expenses				
Current				
Judicial	2,849,496	3,094,291	244,795	8.6 %
Judicial – Title IV-D	733,668	789,233	55,565	7.6 %
Interest expense	<u>4,038</u>	<u>1,081</u>	<u>(2,957)</u>	(73.2)%
<b>Total Expenses</b>	<b>3,587,202</b>	<b>3,884,605</b>	<b>297,403</b>	<b>8.3 %</b>
Change in Net Assets	60,325	78,128	17,803	29.5 %
Net Assets, Beginning of Year	<u>335,652</u>	<u>395,977</u>	<u>60,325</u>	18.0 %
Net Assets, End of Year	<b>\$ 395,977</b>	<b>\$ 474,105</b>	<b>\$ 78,128</b>	<b>19.7 %</b>

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Management's Discussion and Analysis (MD&A)**

**Analysis of Financial Position and Results of Operations**

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

The entity as a whole gained \$78,128 in 2007. This is a 19.7% increase in net assets. The District Attorney sought and received an additional cost of prosecution fee from the Ninth Judicial District Court on all traffic, misdemeanor, and felony cases, which is an entirely new source of revenue for 2007. The revenues have continued to increase during 2008 from court costs and costs of prosecution. The system of collecting reinstatement fees on suspended driver's licenses was put into effect in 2007 and has increased the collections approximately 18%. The District Attorney has also increased the revenue received through the Pre-Trial Intervention Program about 9% and it continues to increase during 2008. The Louisiana Legislature approved a state-funded pay raise for all Assistant District Attorney's on state warrants implemented in a three-step process, one occurring on July 1, 2006, one on July 1, 2007, and the third step to take effect on July 1, 2008. Two grants have been obtained which fund one full-time equivalent Assistant District Attorney; and also funds two full-time equivalent support staff which have been renewed through 2008. The District Attorney is expected to receive an additional \$50,000 from asset seizure forfeitures in 2008. The MacArthur Foundation has awarded a grant for the improvement of the state's juvenile justice system in the amount of \$200,000 to the Office of the District Attorney in support for the Louisiana Models for Change, for the period of May 1, 2008 to April 30, 2010, to be paid \$100,000 each year.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - is a positive \$85,740 at the end of the year.

Operating grants and contributions (\$2.9 million) represents 73.1% of total revenues. \$2.0 million of contributions represent on-behalf payments for salaries, related benefits, and insurance paid by the Rapides Parish Police Jury and the State of Louisiana. The District Attorney will receive additional funding effective July 1, 2008 for the existing warrants for Assistant District Attorneys from the State of Louisiana. The District Attorney could not operate without this financial assistance. The Rapides Parish Police Jury also provides office space in the district courthouse for the District Attorney and some of his employees.

**Significant Transactions and Changes in Individual Funds**

There is a gain of \$38,034 in the General Fund for 2007. As discussed earlier, the District Attorney has obtained additional grants, as well as additional sources of revenue which are reoccurring.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Management's Discussion and Analysis (MD&A)**

The General Fund has an accumulated fund balance of \$99,519 as of December 31, 2007, which includes \$52,117 for designated improvements to the building.

The Title IV-D Fund usually breaks close to even since it reports on a reimbursable grant related to child support. However, in 2007, the money expended in the IV-D program exceeds the contract amount, creating a \$6,273 loss that the General Fund had to cover. The new contract for fiscal year 2008-2009 has been approved in the same amount as prior year which should be sufficient to cover all expenses in the upcoming year.

**Budget Variations in General Fund**

The District Attorney adopts its own budget without including on-behalf payments.

An original budget was adopted, and one amended budget was adopted later in the year once it was noticed that the revenues and expenditures were not materializing the same as the budgeted amounts. The original budget showed an excess of \$269,156 in revenues over expenditures and other financing uses, while the amended budget showed an excess of \$47,693 in revenues over expenditures and other financing uses.

Actual expenditures remained virtually the same as the final budgeted expenditures, with the exceptions of the transfer to the Title IV-D Fund and increases in contract services. The General Fund transferred \$6,273 to the Title IV-D Fund to cover unreimbursed expenditures of the Title IV-D Fund. Actual expenditures came in \$44,307 less than actual revenues.

**Capital Assets and Long-Term Debt Activity**

**Capital Assets**

At the end of 2007, the District Attorney had \$388,365 invested in land, buildings and improvements, vehicles, and office equipment. These amounts represent a 1.1% decrease from last year due to depreciation amounts for 2007 and equipment that was discarded.

**Capital Assets, Net of Depreciation  
December 31, 2007**

Land	\$ 21,492
Buildings and improvements	284,996
Office equipment and furniture	41,154
Vehicles	<u>40,723</u>
Capital Assets, Net	\$ 388,365

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Management's Discussion and Analysis (MD&A)**

**Debt**

At the end of 2007, the District Attorney paid off the building it owns. Principal payments in the amount of \$45,000 were paid in 2007. Currently monies in the amount of \$52,117 from prior years and the current year are designated for building improvements, while \$47,402 of undesignated funds is also available for this purpose.

**Currently Known Facts, Decisions or Conditions Expected to have a Significant Effect on Next Year and Beyond**

The child support contract for the Title IV-D Fund has been approved for the fiscal period July 1, 2008 through June 30, 2009. This contract will continue through the fiscal period ending June 30, 2010. An additional amount has been added to include salary increases for the staff and Assistant District Attorneys for 2008 and to cover any additional expenses incurred.

The District Attorney is receiving additional costs of prosecution on all traffic, misdemeanor, and felony offenses adjudicated in the Ninth Judicial District Court. This additional source of revenue is reoccurring. The District Attorney was given an additional driver's license reinstatement fee, and has implemented a system with the Rapides Parish Sheriff for collection of this fee. This is also a reoccurring revenue. The Louisiana Legislature has passed and funded a bill to increase the pay of Assistant District Attorney's paid under state warrants in a three-step payment plan. The first of the increases was received on July 1, 2006, the second being on July 1, 2007, and the third to take effect on July 1, 2008. Two additional operating grants for one full-time equivalent Assistant District Attorney and two full-time equivalent support staff were received and have been renewed through December 31, 2008. MacArthur Foundation has awarded a grant in the amount of \$200,000 for *Louisiana Models for Change*.

**Contacting the District Attorney's Management**

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

**Basic Financial Statements**

**Government-Wide  
Financial Statements (GWFS)**

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Statement of Net Assets  
Governmental Activities  
December 31, 2007**

**Exhibit A**

<b>Assets</b>		
Cash		\$ 380,877
Certificate of deposit		46,938
Receivables		323,486
Prepaid expenses		17,824
Capital assets, net of depreciation		
Nondepreciable		
Land and improvements	21,492	
Depreciable		
Buildings and improvements	284,996	
Equipment and furniture	41,154	
Vehicles	40,723	
Total Assets		<u>388,365</u>
		<u>1,157,490</u>
<b>Liabilities</b>		
Accounts payable		651,782
Long-term liabilities		
Due within one year		
Compensated absences		<u>31,603</u>
Total Liabilities		<u>683,385</u>
<b>Net Assets</b>		
Invested in capital assets		388,365
Unrestricted		<u>85,740</u>
<b>Total Net Assets</b>		<u><u>\$ 474,105</u></u>

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Statement of Activities  
Governmental Activities  
Year Ended December 31, 2007**

**Exhibit B**

	<b>Program Revenues</b>			<b>Net (Expense) Revenue and Change in Net Assets</b>
<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Governmental Activities</b>	
<b>Functions/Programs</b>				
General government - judicial	\$ 3,094,291	\$ 1,069,413	\$ 2,090,740	\$ 65,862
General government - judicial - Title IV-D	789,233	-	805,806	16,573
Interest on long-term debt	1,081	-	-	(1,081)
<b>Total Governmental Activities</b>	<b>\$ 3,884,605</b>	<b>\$ 1,069,413</b>	<b>\$ 2,896,546</b>	<b>81,354</b>
 <b>General Revenues</b>				
Investment earnings				11,794
Loss on disposal of assets				(15,020)
<b>Total General Revenues</b>				<b>(3,226)</b>
 <b>Change in Net Assets</b>				<b>78,128</b>
 <b>Net Assets, Beginning of Year</b>				<b>395,977</b>
 <b>Net Assets, End of Year</b>				<b>\$ 474,105</b>

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

**Fund Financial Statements**

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Balance Sheet  
Governmental Funds  
December 31, 2007**

**Exhibit C**

	<b>General Fund</b>	<b>Title IV-D Fund</b>	<b>Total Governmental Funds</b>
<b>Assets</b>			
Cash	\$ 370,526	\$ 10,351	\$ 380,877
Certificate of deposit	46,938	-	46,938
Receivables	128,760	148,910	277,670
Interfund receivables	45,816	13,247	59,063
<b>Total Assets</b>	<b>\$ 592,040</b>	<b>\$ 172,508</b>	<b>\$ 764,548</b>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts payable	\$ 479,274	\$ 172,508	\$ 651,782
Interfund payables	13,247	-	13,247
<b>Total Liabilities</b>	<b>492,521</b>	<b>172,508</b>	<b>665,029</b>
<b>Fund balances</b>			
<b>Unreserved</b>			
Designated	52,117	-	52,117
Undesignated	47,402	-	47,402
<b>Total Fund Balances</b>	<b>99,519</b>	<b>-</b>	<b>99,519</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 592,040</b>	<b>\$ 172,508</b>	<b>\$ 764,548</b>

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
December 31, 2007**

**Exhibit D**

<b>Total Fund Balances, Governmental Funds</b>	<b>\$</b>	<b>99,519</b>
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and therefore, are not reported in this fund financial statement but are reported in the governmental activities of the Statement of Net Assets.		388,365
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Some liabilities (such as long-term compensated absences and long-term debt) are not due and payable in the current period and are not included in the fund financial statement but are included in the governmental activities of the Statement of Net Assets.		(31,603)
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Costs incurred which benefit more than one period are recorded as an expenditure in the fund financial statement when paid. The portion relating to the next fiscal year is reported as prepaid expenses in the Statement of Net Assets.		17,824
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<b>Net Assets of Governmental Activities in the Statement of Net Assets</b>	<b>\$</b>	<b><u>474,105</u></b>
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The accompanying notes are an integral part of the financial statements.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
Year Ended December 31, 2007**

Exhibit E

	<u>General Fund</u>	<u>Title IV-D Fund</u>	<u>Total Governmental Funds</u>
<b>Revenues</b>			
Intergovernmental	\$ 2,140,616	\$ 805,806	\$ 2,946,422
Fees, commissions, and fines	817,237	-	817,237
Charges for services	137,878	-	137,878
Rentals, leases, and royalties	30,000	-	30,000
Investment earnings	11,606	188	11,794
Miscellaneous	46,422	-	46,422
Total Revenues	<u>3,183,759</u>	<u>805,994</u>	<u>3,989,753</u>
<b>Expenditures</b>			
Current			
General government - judicial	3,059,194	-	3,059,194
General government - judicial - Title IV-D	-	803,063	803,063
Capital outlay	34,177	9,204	43,381
Debt service			
Principal	45,000	-	45,000
Interest and other charges	1,081	-	1,081
Total Expenditures	<u>3,139,452</u>	<u>812,267</u>	<u>3,951,719</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	44,307	(6,273)	38,034
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	6,273	6,273
Transfers out	(6,273)	-	(6,273)
Total Other Financing Sources (Uses)	<u>(6,273)</u>	<u>6,273</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	38,034	-	38,034
<b>Fund Balances, Beginning of Year</b>	<u>61,485</u>	<u>-</u>	<u>61,485</u>
<b>Fund Balances, End of Year</b>	<u>\$ 99,519</u>	<u>\$ -</u>	<u>\$ 99,519</u>

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities  
Year Ended December 31, 2007**

**Exhibit F**

**Net Change in Fund Balances - Total Governmental Funds** **\$ 38,034**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period. This is the amount by which depreciation expense exceeded capital outlays in the current period. 10,556

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain/loss on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the undepreciated cost of the asset sold. (15,020)

Governmental funds report debt proceeds as current financial resources. In contrast, the Statement of Activities treats the issuance of debt as a liability. Governmental funds report repayment of debt principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which repayments exceeded proceeds. 45,000

Governmental funds report expenditures for compensated absences (vacation and sick leave) as the amounts are actually paid. In contrast, the Statement of Activities recognizes these operating expenses as the amounts are earned during the year. This is the (increase) decrease in vacation and sick leave accrued. (1,482)

Governmental funds recognize prepaid costs as an expenditure when paid. In contrast, the Statement of Activities allocates prepaid expenses over the period for which the expense is related. This is the increase (decrease) in prepaid expenses. 1,040

**Change in Net Assets of Governmental Activities** **\$ 78,128**

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

**District Attorney of the Ninth Judicial District  
 Rapides Parish, Louisiana  
 Statement of Assets and Liabilities  
 Fiduciary Funds  
 December 31, 2007**

**Exhibit G**

	<b>Agency Funds</b>
<b>Assets</b>	
Cash	\$ 187,901
Seized vehicles	98,700
Seized jewelry and other seized assets	1,107
<b>Total Assets</b>	<b>\$ 287,708</b>
<b>Liabilities</b>	
Interfund payables	\$ 45,816
Amount held for others	241,892
<b>Total Liabilities</b>	<b>\$ 287,708</b>

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

**Notes to Basic Financial Statements**

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**1. Reporting Entity and Significant Accounting Policies**

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

**Reporting Entity**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years.

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

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

**Basis of Presentation**

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

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

Fiduciary activities are not included at the government-wide reporting level. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the Fund Financial Statement level. Individual funds are not displayed. The Statement of Assets and Liabilities presents the financial position of the governmental activities at year-end.

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

**Fund Financial Statements** – The financial transactions of the District Attorney are recorded in individual funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that include its assets, liabilities, fund equity, revenues, and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with legal and contractual provisions.

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

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

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**Title IV-D Fund – Special Revenue Fund** – The Title IV-D Fund is used to account for expenditure and subsequent receipt of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of this fund is to account for the operations in enforcement of the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

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

**Basis of Accounting/ Measurement Focus**

**Government-Wide Financial Statements (GWFS)**

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

**Fund Financial Statements (FFS)**

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the Fund Financial Statements.

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

**Governmental Funds**

All governmental funds are accounted for using a current financial resources measurement focus. All governmental fund types and agency funds use the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

"Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. However, principal and interest on long-term debt, which has not matured, are recognized when paid.

**Fiduciary Funds**

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

**Budgets**

Budgets are adopted on the cash basis of accounting for the General Fund and IV-D Fund. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. On-behalf payments for salaries, related benefits, and insurance paid by the State of Louisiana and the Rapides Parish Police Jury are not included in the reported budgets. All annual appropriations lapse at year-end.

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The District Attorney prepares a proposed budget no later than fifteen days prior to the beginning of each fiscal year.
2. A public notice is published notifying the public that a public hearing will be held for the purpose of adopting the budgets.
3. A public hearing is held on the proposed budget after publication of the call for the hearing.
4. After the public hearing and completion of all actions necessary to finalize and implement the budget, the budget is adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgets are controlled at the fund level. Budgeted amounts shown in the financial statements are as originally adopted or as amended from time to time by the District Attorney.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**Cash and Certificate of Deposit**

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

**Receivables**

Receivables are charged against income as they become uncollectible. In the opinion of management, all receivables at year-end were considered collectible, and an allowance for doubtful accounts was not considered necessary.

**Short-term Interfund Receivables/Payables**

Short-term interfund loans are classified as "interfund receivables/payables". These interfund receivables/payables are eliminated for reporting in the Statement of Net Assets.

**Prepaid Expenses**

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

**Capital Assets**

In the Government-Wide Financial Statements, capital assets are valued at historical cost or estimated cost if historical cost is not known. Donated assets, if any, are valued at estimated fair market value on date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized. A capitalization threshold of \$500 has been adopted for reporting purposes. Capital assets are depreciated on a straight-line method over their estimated useful lives.

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

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**Compensated Absences**

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Accumulated sick leave cannot exceed 180 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

Vested or accumulated leave is accrued in the period the liability is incurred. Compensated absences expected to be financed from governmental funds are not reported in the balance sheet of the Fund Financial Statements; however, compensated absences are reported in the Statement of Net Assets in the Government-Wide Financial Statements. No liability is recorded for compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the employer and employee.

**Long-Term Liabilities**

Long-term liabilities expected to be financed from governmental funds are not reported in the Balance Sheet for the Fund Financial Statements. However, such long-term obligations are reported in the Statement of Net Assets in the Government-Wide Financial Statements. Interest expense on long-term debt is recognized in the Government-Wide Financial Statements as the interest accrues, regardless of when it is due.

**Net Assets**

Net Assets are reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. At year end the District Attorney had no restricted net assets.

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

**Fund Equity**

Designated fund balances represent tentative plans for future use of financial resources.

**Interfund Transactions**

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

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**On-Behalf Payments**

The accompanying financial statements include on-behalf payments made by the Rapides Parish Police Jury, its Criminal Court Fund, and the State of Louisiana to the District Attorney's office for salaries and related fringe benefits, as required by GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*.

**Estimates**

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

**2. Cash and Certificate of Deposit**

At December 31, 2007, the District Attorney had cash and a certificate of deposit as follows:

Cash – Governmental Funds	\$ 380,877
Cash – Fiduciary Funds	187,901
Certificate of deposit – Governmental Funds	<u>46,938</u>
	\$ 615,716

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

Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned. As of December 31, 2007, the District Attorney's bank balance of \$643,688 was not exposed to custodial credit risk in that \$409,847 was insured and \$233,841 was collateralized by securities held by the pledging banks in the District Attorney's name.

**3. Receivables**

Grants	\$ 204,996
Due from other governmental entities	71,586
Due from Agency Funds	45,816
Other	<u>1,088</u>
	\$ 323,486

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**4. Interfund Receivables/Payables and Transfers**

<u>Receivable Fund</u>	<u>Payable Fund</u>	
Title IV-D Fund	General Fund	\$ 13,247
	Agency Funds	
General Fund	Restitution Fund	3,042
General Fund	Worthless Checks Fund	2,672
General Fund	Special Asset Forfeiture Trust Fund	39,851
General Fund	Bond Forfeiture Fund	<u>251</u>
		\$ 59,063

Balances at year-end result from transfers made by the General Fund to Title IV-D Fund for costs not yet reimbursed by the Title IV-D grant and routine timing differences between the dates that receipts are incurred and reimbursements are made from the various Fiduciary Funds.

<u>Transfer In</u>	<u>Transfer Out</u>	
Title IV-D Fund	General Fund	\$ 6,273

Transfers were made to the Title IV-D Fund for expenditures incurred over the maximum Title IV-D grant contract amount.

**5. Capital Assets**

	<u>January 1, 2007</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2007</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land and improvements	\$ 21,492	\$ -	\$ -	\$ 21,492
Other capital assets				
Buildings and improvements	376,532	2,450	-	378,982
Equipment and furniture	351,178	20,772	14,078	357,872
Vehicles	<u>134,087</u>	<u>18,835</u>	<u>49,797</u>	<u>103,125</u>
Total Other Capital Assets	861,797	42,057	63,875	839,979
<b>Less</b>				
Accumulated depreciation				
Buildings and improvements	84,010	9,976	-	93,986
Equipment and furniture	315,752	14,449	13,483	316,718
Vehicles	<u>90,698</u>	<u>7,076</u>	<u>35,372</u>	<u>62,402</u>
Total Accumulated Depreciation	<u>490,460</u>	<u>31,501</u>	<u>48,855</u>	<u>473,106</u>
Other Capital Assets, Net	<u>371,337</u>	<u>10,556</u>	<u>15,020</u>	<u>366,873</u>
Capital Assets, Net	\$ 392,829	\$ 10,556	\$ 15,020	\$ 388,365

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government - Judicial	\$ 13,958
General Government - Judicial – Title IV-D	<u>17,543</u>
Total Depreciation Expense for Governmental Activities	\$ 31,501

**6. Changes in Agency Funds**

	January 1, 2007	Additions	Deductions	December 31, 2007
Restitution	\$ 25,453	\$ 9,308	\$ (11,488)	\$ 23,273
Worthless Checks	20,508	508,062	(519,045)	9,525
Special Asset Forfeiture Trust	211,867	281,003	(238,211)	254,659
Bond Forfeiture	<u>251</u>	<u>-</u>	<u>-</u>	<u>251</u>
	\$ 258,079	\$ 798,373	\$ (768,744)	\$ 287,708

**7. Long-Term Liabilities**

	Compensated Absences	Certificate of Indebtedness
Balance, beginning of year	\$ 30,121	\$ 45,000
Additions	33,140	-
Deductions	<u>(31,658)</u>	<u>(45,000)</u>
Balance, end of year	31,603	-
Due within one year	<u>31,603</u>	<u>-</u>
Due in more than one year	\$ -	\$ -

**Certificate of Indebtedness**

On January 6, 1998, a certificate of indebtedness in the amount of \$360,000 was issued for the District Attorney of the Ninth Judicial District to finance the purchase and improvements to a building on Murray Street in Alexandria. The debt is to be repaid with excess General Fund revenues. The interest rate is 4.75% per annum. Interest is payable semiannually on January 1 and July 1 of each year, commencing July 1, 1998. Principal is payable in annual installments between \$30,000 and \$45,000 on January 1 of each year commencing January 1, 1999. The certificate of indebtedness was paid in full during 2007.

**8. Designated Fund Balance**

In previous years, the District Attorney transferred funds to the Judicial Enforcement District accounts to be used to pay the principal and interest related to the certificate of indebtedness and any necessary future improvements to the building. The amount shown in the governmental funds balance sheet as designated fund balance represents the balances remaining in the Judicial Enforcement District accounts at year-end.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**9. Lease and Rental Commitments**

The District Attorney has entered into an operating lease for copy equipment used in the Title IV-D Fund. The lease agreement, which was entered into on December 2006, expires on December 2009 and has a monthly lease payment of \$203. Total equipment lease expense for 2007 was \$2,648.

The General Fund charges rent to the Title IV-D Fund on a monthly basis for their use of facility space. The Title IV-D Fund pays \$2,500 per month. This transaction is eliminated in the Government-Wide Financial Statements.

Under the terms of the equipment operating lease at December 31, 2007, future minimum lease payment requirements are as follows:

<u>Year</u>	<u>Amount</u>
2008	\$ 2,436
2009	<u>2,436</u>
	\$ 4,872

**10. Pension Plans**

The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are statewide cost sharing, multiple-employer defined benefit public employee retirement systems and are controlled and administered by separate boards of trustees. Information relative to these retirement systems is presented below:

**Louisiana District Attorney's Retirement System**

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 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 10 years of service may retire at age 60 with a three percent (3%) benefit reduction for each year below age 62. The retirement benefit is equal to three percent (3%) of the members' average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

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 members' average final compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced by 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 District Attorney's Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are *determined by actuarial valuation and are subject to change based on the results of the actuarial valuation.*

Plan members are required by state law to contribute seven percent (7%) of their annual covered salary. The employer contribution rate through June 30, 2007 was three and one-half percent (3.5%) and zero percent (0.00%) effective July 1, 2007. The District Attorney's contributions for the years ended December 31, 2007, 2006, and 2005 were \$11,396, \$27,944, and \$29,998, respectively, equal to the required contributions for each year. There was no employer contribution requirement prior to July 1, 2004.

The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney's Retirement System. That report may be obtained by writing to District Attorney's Retirement System, 1645 Nicholson Drive, Baton Rouge, LA 70802-8143.

**Parochial Employees' Retirement System of Louisiana, Plan A**

Substantially all other employees of the District Attorney are members of the Parochial Employees' Retirement System of Louisiana, Plan A. All permanent employees who work at least 28 hours per week are required to become members on the date of employment, with limited defined exceptions. Employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service.

The Parochial Employees Retirement System also provides death and disability benefits. Benefits and contribution rates are established and may be amended by state law. The employer contribution rates are actuarially determined annually according to statutory process and are subject to change based on the results of the actuarial valuation.

Covered employees are required to contribute nine and one-half percent (9.5%) of their salary to this plan while the employer contributed twelve and 75/100 percent (12.75%) during 2007. The District Attorney's contributions for the years ended December 31, 2007, 2006, and 2005 were \$86,419, \$73,163, and \$80,361, respectively, equal to the required contributions for each year.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

**11. On-Behalf Payments**

Rapides Parish Police Jury (RPPJ) General Fund	\$ 725,971
Rapides Parish Police Jury Criminal Court Fund	1,086,697
Less: Amount paid to RPPJ as reimbursement by the District Attorney	<u>(393,499)</u>
Net amount paid by RPPJ	1,419,169
State of Louisiana	<u>570,464</u>
	<b>\$ 1,989,633</b>

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

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

Dues and subscriptions	\$ 758
Telephone	13,053
Equipment maintenance	20,850
Auto insurance	9,285
Office supplies	42,671
Office equipment purchase	22,485
Non-inventory equipment	2,792
Travel	10,282
Library materials	35,527
Investigations	48
Criminal appeal	5,100
Filing fees	<u>52</u>
	<b>\$ 162,903</b>

**13. Risk Management**

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
December 31, 2007**

**Notes to Basic Financial Statements**

**14. Concentration of Risk**

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

**15. Contingent Liabilities**

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Any disallowed claims, including amounts already collected, could become a liability of the District Attorney of the Ninth Judicial District. The District Attorney's management believes disallowances, if any, will not be material.

Several Assistant District Attorney's have been named as defendants in various legal actions, the results of which are not presently determinable. The amount of losses, if any, that may arise from these suits cannot be reasonably estimated. However, in the opinion of management, the amount of losses, if any, would not materially affect the District Attorney's financial position. No provision for losses is included in the financial statements.

**Required Supplemental Information – Part II**

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Budgetary Comparison Schedule  
General Fund  
Year Ended December 31, 2007**

Exhibit H

	Budgeted Amounts		Actual (Budgetary Basis) (See Note A)	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 135,975	\$ 151,572	\$ 150,983	\$ (589)
Fees, commissions, and fines	686,000	810,235	817,237	7,002
Charges for services	193,300	140,100	137,878	(2,222)
Rentals, leases, and royalties	30,000	48,000	30,000	(18,000)
Investment earnings	7,500	8,000	11,606	3,606
Miscellaneous	190,000	13,882	46,422	32,540
Total Revenues	<u>1,242,775</u>	<u>1,171,789</u>	<u>1,194,126</u>	<u>22,337</u>
<b>Expenditures</b>				
Current				
General government - judicial	921,369	1,070,846	1,069,561	1,285
Capital outlay	3,000	4,000	34,177	(30,177)
Debt service				
Principal	49,250	49,250	45,000	4,250
Interest and other charges	-	-	1,081	(1,081)
Total Expenditures	<u>973,619</u>	<u>1,124,096</u>	<u>1,149,819</u>	<u>(25,723)</u>
<b>Excess of Revenues over Expenditures</b>	269,156	47,693	44,307	(3,386)
<b>Other Financing Uses</b>				
Transfers out	-	-	(6,273)	(6,273)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(6,273)</u>	<u>(6,273)</u>
<b>Net Change in Fund Balances</b>	269,156	47,693	38,034	(9,659)
<b>Fund Balances, Beginning of Year</b>	61,485	61,485	61,485	-
<b>Fund Balances, End of Year</b>	<u>\$ 330,641</u>	<u>\$ 109,178</u>	<u>\$ 99,519</u>	<u>\$ (9,659)</u>

**Note A - Explanation of Differences between Revenues, Expenditures, and Other Financing Uses for the General Fund on a Budgetary Basis (Exhibit H) and General Fund on a GAAP Basis (Exhibit E).**

**Revenues**

Actual (budgetary basis) "revenues" from the Budgetary Comparison Schedule \$ 1,194,126

**Adjustments:**

The District Attorney does not budget for on-behalf support provided by the State of Louisiana and the Rapides Parish Police Jury 1,989,633

Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,183,759

**Expenditures**

Actual (budgetary basis) "expenditures" from the Budgetary Comparison Schedule \$ 1,149,819

**Adjustments:**

The District Attorney does not budget for on-behalf salaries, related benefits, and insurance paid directly by the State of Louisiana and the Rapides Parish Police Jury 1,989,633

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances \$ 3,139,452

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Budgetary Comparison Schedule  
Title IV-D Fund  
Year Ended December 31, 2007**

Exhibit I

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ 826,453	\$ 826,453	\$ 805,806	\$ (20,647)
Investment earnings	-	-	188	188
<b>Total Revenues</b>	<u>826,453</u>	<u>826,453</u>	<u>805,994</u>	<u>(20,459)</u>
<b>Expenditures</b>				
Current				
General government - judicial - Title IV-D	818,443	818,443	803,063	15,380
Capital outlay	8,010	8,010	9,204	(1,194)
<b>Total Expenditures</b>	<u>826,453</u>	<u>826,453</u>	<u>812,267</u>	<u>14,186</u>
<b>Deficiency of Revenues over Expenditures</b>	-	-	(6,273)	(6,273)
<b>Other Financing Sources</b>				
Transfers in	-	-	8,273	8,273
<b>Net Change in Fund Balances</b>	-	-	-	-
<b>Fund Balances, Beginning of Year</b>	-	-	-	-
<b>Fund Balances, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Supplemental Information**

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Balance Sheet  
General Fund  
December 31, 2007**

**Exhibit J-1**

**Assets**

Cash	\$ 370,526
Certificate of deposit	46,938
Receivables	
Grant	56,611
Reimbursement of LACE disbursements	9,880
Due from Rapides Parish Police Jury	13,993
Other governmental units	47,713
Other receivables	563
Interfund receivable from Agency Funds	
Restitution Fund	3,042
Worthless Checks Fund	2,672
Special Asset Forfeiture Trust Fund	39,851
Bond Forfeiture Fund	251
	<u>592,040</u>
<b>Total Assets</b>	<b>\$ 592,040</b>

**Liabilities and Fund Balances**

**Liabilities**

Accounts payable	\$ 479,274
Interfund payable to Title IV-D Fund	13,247
Total Liabilities	<u>492,521</u>

**Fund Balances - Unreserved**

Designated	52,117
Undesignated	47,402
Total Fund Balances	<u>99,519</u>

<b>Total Liabilities and Fund Balances</b>	<b>\$ 592,040</b>
--	-------------------

See independent auditor's report.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Statement of Revenues, Expenditures, and Changes  
In Fund Balance - Final Budget and Actual - Budgetary Basis  
General Fund  
Year Ended December 31, 2007**

	<b>Final Budget</b>	<b>Actual (Budgetary Basis)</b>	<b>Variance - Positive (Negative)</b>
<b>Exhibit J-2 (Continued)</b>			
<b>Revenues</b>			
Intergovernmental revenue			
Grant revenue	\$ 101,072	\$ 101,107	\$ 35
Driver's license fees	12,500	11,876	(624)
Legal fees	38,000	38,000	-
Fines and forfeitures			
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	511,705	511,590	(115)
Pretrial intervention income	298,530	305,647	7,117
Charges for services			
Worthless checks collection fees	140,100	137,878	(2,222)
Lease income - Title IV-D Fund	48,000	30,000	(18,000)
Investment earnings	8,000	11,606	3,606
Miscellaneous	13,882	46,422	32,540
Total Revenues	1,171,789	1,194,126	22,337
<b>Expenditures</b>			
Current - general government - judicial			
Salaries and related benefits	499,160	498,275	885
Operating support to Criminal Court Fund	393,500	393,499	1
Local agency compensated enforcement funding (LACE)	24,220	22,631	1,589
Contract services	43,070	47,428	(4,358)
Insurance	6,614	7,748	(1,134)
Professional fees	14,272	20,772	(6,500)
Travel and seminars	15,000	25,091	(10,091)
Office maintenance	7,500	4,642	2,858
Vehicle maintenance	13,000	14,072	(1,072)
Equipment repairs and maintenance	-	136	(136)
Office supplies	27,000	9,329	17,671
Utilities	5,000	4,993	7
Dues and subscriptions	20,625	20,624	1
Miscellaneous	1,885	321	1,564
Total General Government	1,070,846	1,069,561	1,285

See independent auditor's report.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Statement of Revenues, Expenditures, and Changes  
in Fund Balance - Final Budget and Actual - Budgetary Basis  
General Fund  
Year Ended December 31, 2007**

**Exhibit J-2  
(Concluded)**

	<b>Final Budget</b>	<b>Actual (Budgetary Basis)</b>	<b>Variance - Positive (Negative)</b>
Capital outlay	4,000	34,177	(30,177)
Debt service			
Principal	49,250	45,000	4,250
Interest and other charges	-	1,081	(1,081)
Total Debt Service	49,250	46,081	3,169
Total Expenditures	1,124,096	1,149,819	(25,723)
<b>Excess of Revenues over Expenditures</b>	47,693	44,307	(3,386)
<b>Other Financing Uses</b>			
Transfers out			
Title IV-D Fund	-	(6,273)	(6,273)
<b>Net Change in Fund Balances</b>	47,693	38,034	(9,659)
<b>Fund Balance, Beginning of Year</b>	61,485	61,485	-
<b>Fund Balance, End of Year</b>	\$ 109,178	\$ 99,519	\$ (9,659)

See independent auditor's report.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Balance Sheet  
Special Revenue Fund - Title IV-D Fund  
December 31, 2007**

**Exhibit K-1**

<b>Assets</b>		
Cash		\$ 10,351
Receivables		
Grant		148,385
Other receivables		525
Interfund receivable from General Fund		<u>13,247</u>
<b>Total Assets</b>		<u><u>\$ 172,508</u></u>
 <b>Liabilities and Fund Balance</b> 		
<b>Liabilities</b>		
Accounts payable		\$ 172,508
<b>Fund Balance - Unreserved - Undesignated</b>		<u>-</u>
<b>Total Liabilities and Fund Balance</b>		<u><u>\$ 172,508</u></u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Final Budget and Actual  
Special Revenue Fund - Title IV-D Fund  
Year Ended December 31, 2007**

**Exhibit K-2**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance - Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental revenue			
Grant revenue			
Title IV-D Program	\$ 826,453	\$ 805,806	\$ (20,647)
Investment earnings	-	188	188
Total Revenues	<u>826,453</u>	<u>805,994</u>	<u>(20,459)</u>
<b>Expenditures</b>			
Current - general government - judicial - Title IV-D			
Salaries and related benefits	723,000	720,131	2,869
Travel and seminars	10,620	3,171	7,449
Office supplies	3,210	6,679	(3,469)
Telephone	8,560	5,162	3,398
Utilities	5,992	7,488	(1,496)
Rent	38,520	30,000	8,520
Insurance	8,100	9,177	(1,077)
Dues and subscriptions	1,600	30	1,570
Building and maintenance	3,531	597	2,934
Parent locate services	360	54	306
Equipment lease	3,745	2,648	1,097
Professional fees	9,600	7,685	1,915
Library costs	1,605	7,852	(6,247)
Miscellaneous	-	2,389	(2,389)
Total General Government	<u>818,443</u>	<u>803,063</u>	<u>15,380</u>
Capital outlay	<u>8,010</u>	<u>9,204</u>	<u>(1,194)</u>
Total Expenditures	<u>826,453</u>	<u>812,267</u>	<u>14,186</u>
<b>Deficiency of Revenues over Expenditures</b>	-	(6,273)	(6,273)
<b>Other Financing Sources</b>			
Transfers in			
General Fund	-	6,273	6,273
<b>Net Change in Fund Balances</b>	-	-	-
<b>Fund Balance, Beginning of Year</b>	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See independent auditor's report.

### **Agency Funds**

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

**Worthless Checks Fund** - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

**Special Asset Forfeiture Trust Fund** - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

**Bond Forfeiture Fund** - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

**District Attorney of the Ninth Judicial District**  
**Rapides Parish, Louisiana**  
**Combining Statement of Assets and Liabilities**  
**Fiduciary Fund Types - All Agency Funds**  
**December 31, 2007**

Exhibit L-1

	<u>Restitution Fund</u>	<u>Worthless Checks Fund</u>	<u>Special Asset Forfeiture Trust Fund</u>	<u>Bond Forfeiture Fund</u>	<u>Total</u>
<b>Assets</b>					
Cash	\$ 23,273	\$ 9,525	\$ 154,852	\$ 251	\$ 187,901
Seized vehicles	-	-	98,700	-	98,700
Seized jewelry and other seized assets	-	-	1,107	-	1,107
<b>Total Assets</b>	<u>\$ 23,273</u>	<u>\$ 9,525</u>	<u>\$ 254,659</u>	<u>\$ 251</u>	<u>\$ 287,708</u>
<b>Liabilities</b>					
Interfund payables	\$ 3,042	\$ 2,672	\$ 39,851	\$ 251	\$ 45,816
Amount held for others	20,231	6,853	214,808	-	241,892
<b>Total Liabilities</b>	<u>\$ 23,273</u>	<u>\$ 9,525</u>	<u>\$ 254,659</u>	<u>\$ 251</u>	<u>\$ 287,708</u>

See independent auditor's report.

**District Attorney of the Ninth Judicial District**  
**Rapides Parish, Louisiana**  
**Combining Statement of Changes in Assets and Liabilities**  
**Fiduciary Fund Types - All Agency Funds**  
**Year Ended December 31, 2007**

Exhibit L-2

	Restitution Fund	Worthless Checks Fund	Special Asset Forfeiture Trust Fund	Bond Forfeiture Fund	Total
<b>Balances, Beginning of Year</b>	\$ 25,453	\$ 20,508	\$ 211,867	\$ 251	\$ 258,079
<b>Additions</b>					
Collections for restitution	9,148	-	-	-	9,148
Collections on worthless checks	-	508,062	-	-	508,062
Receipts from asset forfeitures	-	-	274,923	-	274,923
Interest income	160	-	6,080	-	6,240
Total Additions	9,308	508,062	281,003	-	798,373
<b>Deductions</b>					
Amounts paid to litigants, merchants, and General Fund	11,488	519,045	-	-	530,533
Amounts paid to governmental units or returned to defendant	-	-	238,211	-	238,211
Total Deductions	11,488	519,045	238,211	-	768,744
<b>Balances, End of Year</b>	\$ 23,273	\$ 9,525	\$ 254,659	\$ 251	\$ 287,708

See independent auditor's report.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Schedule of Expenditures of Federal Awards  
Year Ended December 31, 2007**

Schedule 1

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Amount Expended
<b>U.S. Department of Health and Human Services</b>			
<b>Administration for Children and Families</b>			
Passed-through the State of Louisiana		355701901	
Child Support Enforcement	93.563	355802084	\$ 531,832
<b>Total U.S. Department of Health and Human Services</b>			<u>531,832</u>
<b>U.S. Department of Justice</b>			
<b>Bureau of Justice Assistance</b>			
Passed-through the State of Louisiana			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	P07-3-014S01	3,000
<b>Violence Against Women Office</b>			
Passed-through the State of Louisiana			
Violence Against Women Formula Grants	16.588	M03-3-007	42,176
<b>Office of Victims of Crime</b>			
Passed-through the State of Louisiana		C03-3-002	
Crime Victims Assistance	16.575	C06-3-001	28,863
<b>Total U.S. Department of Justice</b>			<u>74,039</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 605,871</u>

**Notes:**

All expenditures on the Schedule of Expenditures of Federal Awards are reported on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 2007.

See independent auditor's report.

**Other Reports Required by *Government Auditing Standards, Louisiana Governmental Audit Guide, and OMB Circular A-133***

**Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial  
Statements Performed in Accordance with  
*Government Auditing Standards***



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Established 1945

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 2007, which collectively comprise the District Attorney's basic financial statements, and have issued our report thereon dated June 26, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting: Finding 2007-01 through Finding 2007-04.

MARVIN A. JENSEN, C.P.A.  
ERNEST F. SASSER, C.P.A.  
ROBERT L. LYTON, C.P.A.

ROBERT W. DYORAK, C.P.A.  
REBECCA B. MORRIS, C.P.A.  
MICHAEL A. JOHNSON, C.P.A.

JAMES N. BALLARD, C.P.A.  
CINDY L. HUMPHRIES, C.P.A.





PAYNE, MOORE & HERRINGTON, LLP

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

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District Attorney's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider Finding 2007-01 and Finding 2007-03 to be material weaknesses.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as Finding 2007-02 through Finding 2007-04.

The District Attorney's responses to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the District Attorney's responses and, accordingly, we express no opinion on them.

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

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

June 26, 2008

**Report on Compliance with Requirements Applicable to Each  
Major Program and on Internal Control Over Compliance in  
Accordance with OMB Circular A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
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**Report on Compliance with Requirements Applicable to Each  
Major Program and on Internal Control Over Compliance in  
Accordance with OMB Circular A-133**

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

Compliance

We have audited the compliance of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2007. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney's compliance with those requirements.

As described in Finding 2007-03 through Finding 2007-04 in the accompanying schedule of findings and questioned costs, the District Attorney did not comply with requirements regarding equipment management and establishment of paternity and support obligations that is applicable to its Child Support Enforcement program. Compliance with such requirements is necessary, in our opinion, for the District Attorney to comply with the requirements applicable to that program.

MARVIN A. JONEAU, C.P.A.  
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ROBERT W. DYBIAK, C.P.A.  
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PAYNE, MOORE & HERRINGTON, LLP

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

In our opinion, except for the noncompliance described in the preceding paragraph, the District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2007.

Internal Control Over Compliance

The management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District Attorney's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the District Attorney's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and one that we consider to be a material weakness.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is *more than inconsequential* will not be prevented or detected by the District Attorney's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and question costs as Finding 2007-03 through Finding 2007-04 to be significant deficiencies.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the District Attorney's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider Finding 2007-03 to be a material weakness.



PAYNE, MOORE & HERRINGTON, LLP

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

The District Attorney's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the District Attorney's response and, accordingly, we express no opinion on it.

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

*Payne, Moore & Herrington, LLP*

Certified Public Accountants

June 26, 2008

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2007**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	<u>  X  </u>	Yes	<u>      </u> No
Control deficiency(ies) identified not considered to be material weaknesses?	<u>  X  </u>	Yes	<u>      </u> None reported
Noncompliance material to the financial statements?	<u>  X  </u>	Yes	<u>      </u> No
<i>Management's Corrective Action Plan</i>	See Attached		
<i>Management's Summary Schedule of Prior Audit Findings</i>	See Attached		
<i>Memorandum of Recommendations and Other Comments</i>	None Issued		

**Federal Awards**

Internal control over major programs:			
Material weakness(es) identified?	<u>  X  </u>	Yes	<u>      </u> No
Control deficiency(ies) identified not considered to be material weaknesses?	<u>  X  </u>	Yes	<u>      </u> None reported
Type of auditor's report issued on compliance for major programs:	Qualified		
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	<u>  X  </u>	Yes	<u>      </u> No
Identification of major programs: CFDA # 93.563, Child Support Enforcement			
Dollar threshold used to distinguish between Type A and Type B programs:	\$300,000		
Auditee qualified as low-risk auditee?	<u>      </u>	Yes	<u>  X  </u> No

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2007**

**Section II - Findings and Questioned Costs for Financial Statements**

**Finding 2007-01 Financial Statement Preparation**

Criteria: An appropriate and effective system of internal control over financial reporting includes controls over preparation of the financial statements which would prevent or detect a misstatement in the financial statements.

Condition and Context: The District Attorney does not have personnel with the technical accounting expertise to prepare GAAP financial statements including footnote disclosures.

Questioned Cost: None.

Cause and Effect: Due to cost effectiveness, auditor assistance is required for preparation of the financial statements and the related notes.

Recommendation: No action is recommended.

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

**Finding 2007-02 Budget Compliance**

Criteria: LA R.S. 39:1306 provides compliance requirements relating to the completion and the availability of the proposed budget. The proposed budget for a district attorney should be completed and made available for public inspection no later than fifteen days prior to the beginning of each fiscal year. LA R.S. 39:1309 states that all action necessary to adopt and otherwise finalize and implement the budget for a fiscal year should be taken in an open meeting and completed before the end of the prior fiscal year.

Condition and Context: The proposed budget for the year ended December 31, 2007 was not made available for public inspection fifteen days prior to the beginning of the fiscal year but made available on December 27, 2006. The budget was not adopted before the end of the prior fiscal year but adopted on January 10, 2007.

Questioned Cost: None.

Cause and Effect: LA R.S. 39:1306 and LA R.S. 39:1309 were not appropriately followed by the District Attorney.

Recommendation: The proposed budget should be adopted and finalized in the specified time required by LA R.S. 39:1306 and LA R.S. 39:1309.

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2007**

**Finding 2007-03 Record Keeping of Capital Assets**

Federal Agency: U.S. Department of Health and Human Services  
Passed through Agency: State of Louisiana  
Program Title: Child Support Enforcement

**Criteria:** LA R.S. 24:515 provides compliance requirements relating to the record keeping of capital assets. The records should include information as to the date of purchase, the initial cost, the disposition, if any, the purpose of the disposition, and the recipient of the disposed asset. In addition, federal regulations require adequate recordkeeping be maintained on property acquired with federal funds.

**Condition and Context:** It was noted that no detail records are maintained to document the asset dispositions, i.e., the purpose of or the recipient of such dispositions. Many dispositions could have occurred in prior years, and the detail asset records have not been updated for such disposals.

**Questioned Cost:** None.

**Cause and Effect:** Due to no record keeping in prior years, dispositions on the current asset schedule were not properly documented as being disposed.

**Recommendation:** All dispositions should be adequately updated on the current asset schedule and kept up-to-date in the future.

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Schedule of Findings and Questioned Costs  
Year Ended December 31, 2007**

**Section III - Findings and Questioned Costs for Federal Awards**

See Findings 2007-03

**Finding 2007-04 Compliance with and Internal Controls over Establishment of Paternity and Support Obligations**

Federal Agency: U.S. Department of Health and Human Services  
Passed through Agency: State of Louisiana  
Program Title: Child Support Enforcement

**Criteria:** Child Support Enforcement Program requirements include that the Title IV-D agency must locate the absent non-custodial parent within seventy-five days of determining that location is necessary, repeat location attempts in cases where previous attempts to locate have failed either quarterly or immediately upon receipt of new information, and establish an order for support, complete service of process, or establish paternity within ninety calendar days of locating the non-custodial parent.

**Condition and Context:** For the year ended December 31, 2007, the District Attorney of the Ninth Judicial District processed 1,328 new child support cases. Support obligation services were not provided within the required time frames for three out of the forty randomly selected cases tested for compliance, in that, case files did not include supporting documentation that paternity was established, a support order was issued, or that the case had been dismissed or closed.

**Questioned Cost:** None.

**Cause and Effect:** Policies and procedures were not followed resulting in noncompliance with grant requirements.

**Recommendation:** We recommend that District Attorney follow the established policies and procedures for establishing paternity and support obligations.

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

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Management's Corrective Action Plan  
Year Ended December 31, 2007**

The District Attorney of the Ninth Judicial District respectfully submits the following corrective action plan for the year ended December 31, 2007.

Independent Public Accounting Firm:

Payne, Moore & Herrington, LLP  
P.O. Box 13200  
Alexandria, LA 71315-3200  
(318) 443-1893

Auditee Contact Person:

Mr. Ray Delcomyn  
Office Administrator  
District Attorney of the Ninth Judicial District  
(318) 473-6650

Audit Period: January 1, 2007 through December 31, 2007

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

**Finding 2007-01 Financial Statement Preparation**

*Condition:* The District Attorney does not have personnel with the technical accounting expertise to prepare GAAP financial statements including footnote disclosures. Due to cost effectiveness, auditor assistance is required for preparation of the financial statements and the related notes.

*Recommendation:* No action was recommended.

*Action Taken:* The District Attorney does not have the funds available to create and fund personnel devoted strictly to technical accounting, but will make an effort to educate his existing personnel on the GAAP financial statement procedures.

**Finding 2007-02 Budget Compliance**

*Condition:* The District Attorney's proposed budget for the year ended December 31, 2007 was not made available for public inspection fifteen days prior to the beginning of the fiscal year but made available on December 27, 2006. The budget was not adopted before the end of the prior fiscal year but adopted on January 10, 2007.

*Recommendation:* It was recommended that the proposed budget be adopted and finalized in the specified time required by LA R.S. 39:1306 and LA R.S. 39:1309.

*Action Taken:* The District Attorney will comply with the requirements of R.S. 39:1306 and 39:1309.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Management's Corrective Action Plan  
Year Ended December 31, 2007**

**Finding 2007-03 Record Keeping of Capital Assets**

**Condition:** The District Attorney did not maintain detail records to document the asset dispositions, i.e., the purpose of or the recipient of such dispositions. Many dispositions could have occurred in prior years, and the detail asset records have not been updated for such disposals.

**Recommendation:** It was recommended that the District Attorney maintain detail records on all asset dispositions.

**Action Taken:** The District Attorney's office will institute a policy where dispositions of capital assets will be maintained.

**Finding 2007-04 Compliance with and Internal Controls over Establishment of Paternity and Support Obligations**

**Condition:** For the year ended December 31, 2007, the District Attorney of the Ninth Judicial District processed 1,328 new child support cases. Support obligation services were not provided within the required time frames for three out of the forty randomly selected cases tested for compliance, in that, case files did not include supporting documentation that paternity was established, a support order was issued, or that the case had been dismissed or closed.

**Recommendation:** It was recommended that the District Attorney follow the established policies and procedures for establishing paternity and support obligations.

**Action Taken:** Policies and procedures are in place to ensure compliance with Title IV-D requirements, and these policies and procedures will be enforced.

**District Attorney of the Ninth Judicial District  
Rapides Parish, Louisiana  
Management's Summary Schedule of Prior Audit Findings  
Year Ended December 31, 2007**

**Finding 2006-01 Financial Statement Preparation**

*Condition:* The District Attorney does not have personnel with the technical accounting expertise to prepare GAAP financial statements including footnote disclosures. Due to cost effectiveness, auditor assistance is required for preparation of the financial statements and the related notes.

*Current Status:* Unresolved.

**Finding 2006-02 Controls over and Record Keeping of Capital Assets**

*Condition:* The District Attorney did not perform a periodic physical inventory of all capital assets for the year ended December 31, 2006. Also, it was noted that no detail records are maintained to document the asset dispositions, i.e., the purpose of or the recipient of such dispositions. Many dispositions could have occurred in prior years, and the detail asset records have not been updated for such disposals.

*Current Status:* Partially resolved. See comment 2007-03.

**Finding 2006-03 Timely Deposits and Cash Management**

*Condition:* During the year ended December 31, 2006, the District Attorney received and legally disbursed \$17,865 in seized cash, which was not deposited in the Asset Seizure bank account until 2007.

Ten (10) of twenty-five (25) General Fund deposits selected for testing were not timely deposited, with the actual deposit date ranging from 6 to 20 days later than the deposit slip date.

Also, several requests for reimbursement on the Elderly Victims of Crime Grant and the Domestic Violence Prosecution Grant were not submitted timely, ranging from 2 to 3 months after the end of the grant period.

*Current Status:* Resolved.

**Finding 2006-04 Controls over and Record Keeping of Vacation and Sick Leave**

*Condition:* Records were not maintained for vacation and sick leave taken and earned each pay period during the year ended December 31, 2006, but were compiled after year-end during audit fieldwork.

At various times during the year, several employees took vacation and sick leave when no accrued benefit was available, and no detail leave records were maintained for one employee eligible for such benefits.

*Current Status:* Resolved.