

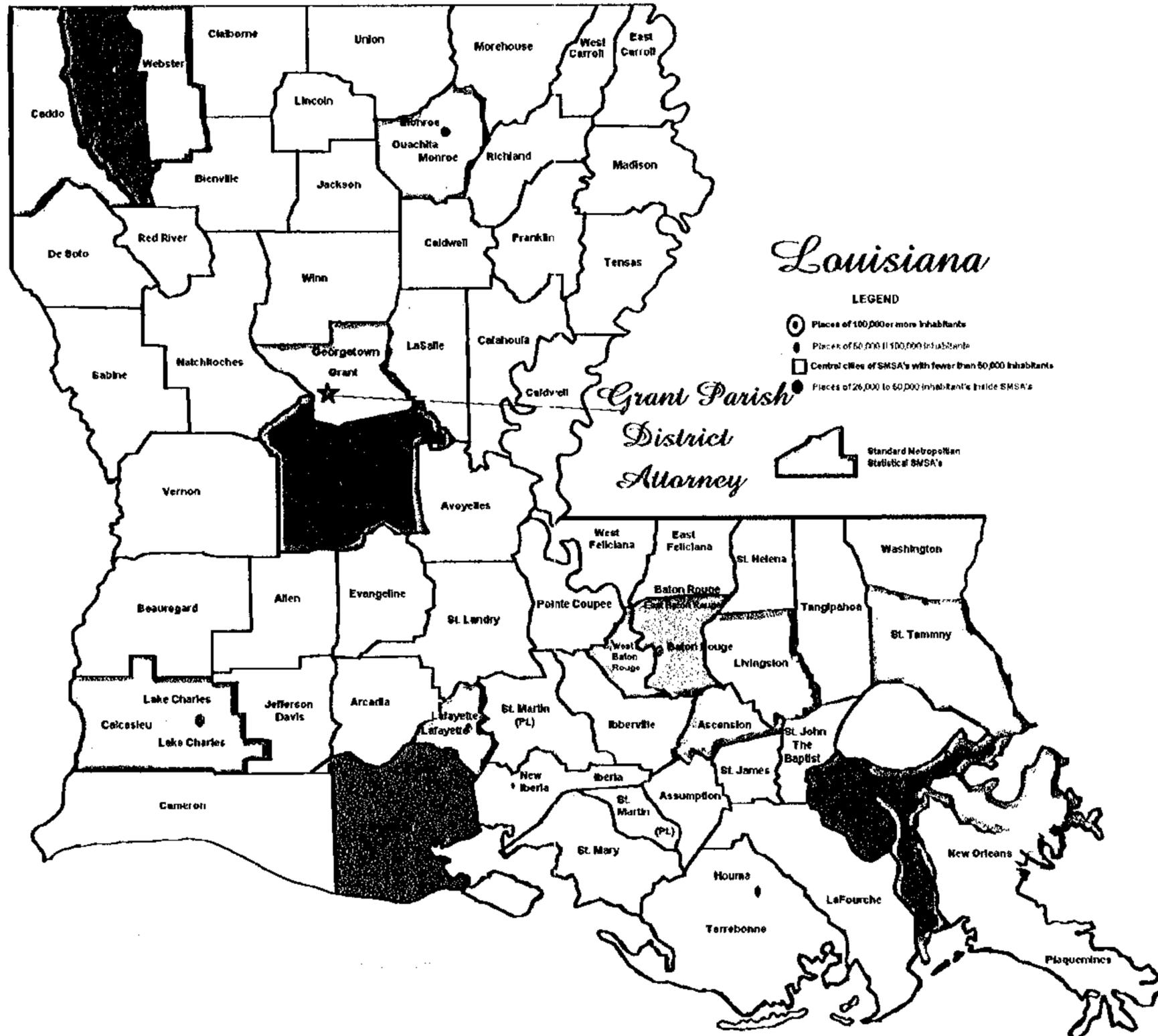
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DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH
FINANCIAL REPORT
For The Year Ended December 31, 2001

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 6/26/02

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**



*** District Attorney of the Thirty-Fifth Judicial District**

The District Attorney has charge of every criminal prosecution by the state in his district and is the legal advisor to the Grand Jury. He performs other duties as provided by law. The qualified electors of the judicial district elect the District Attorney for a term of six years. His jurisdiction covers the Thirty-Fifth Judicial District of the State of Louisiana.

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

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JOHN R. VERCHER PC

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INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT UNIT FINANCIAL STATEMENTS

Honorable Joe Beck
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Grant Parish

I have audited the accompanying financial statements of the District Attorney of the Thirty-Fifth Judicial District, Grant Parish, Louisiana, a component unit of the Grant Parish Police Jury, as of December 31, 2001 and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Fifth Judicial District, Grant Parish, Louisiana, and management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States of America. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Fifth Judicial District as of December 31, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 10, 2002, on my consideration of the Grant Parish District Attorney 35th Judicial District's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The graphs listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the District Attorney of the Thirty-Fifth Judicial District, Grant Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Jena, Louisiana
June 10, 2002

John R. Vercher

MEMBER
-----AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-----
SOCIETY OF LOUISIANA CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Joe Beck
District Attorney of the
Thirty-Fifth Judicial District
State of Louisiana
Grant Parish

I have audited the component unit financial statements of the District Attorney of the Thirty-Fifth Judicial District, Grant Parish, Louisiana, as of and for the year ended December 31, 2001, and have issued my report thereon dated June 10, 2002. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-Fifth Judicial District, Grant Parish, Louisiana, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Thirty-Fifth Judicial District, Grant Parish, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Jena, Louisiana
June 10, 2002

John R. Vercher

**COMPONENT UNIT
FINANCIAL STATEMENTS**

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2001**

	Governmental Fund Types		Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Agency	
ASSETS & OTHER DEBITS				
Cash	\$ 272	\$ 15,333	\$ 288	\$ 15,893
Receivables:				
Grant Revenue	-0-	28,359	-0-	28,359
Commissions on Fines & Forfeitures	3,904	-0-	-0-	3,904
Due From Other Funds	28,359	-0-	394	28,753
Due From Other Gov. Units	282	-0-	-0-	282
TOTAL ASSETS & OTHER DEBITS	\$ 32,817	\$ 43,692	\$ 682	\$ 77,191
LIABILITIES & FUND EQUITY				
Liabilities				
Accounts Payable	\$ 4,340	\$ -0-	\$ -0-	\$ 4,340
Payroll Taxes	-0-	-0-	682	682
Due To Other Funds	394	28,359	-0-	28,753
TOTAL LIABILITIES	\$ 4,734	\$ 28,359	\$ 682	\$ 33,775
Fund Equity - Fund Balance - Unreserved/Undesignated	\$ 28,083	\$ 15,333	\$ -0-	\$ 43,416
Total Fund Equity	\$ 28,083	\$ 15,333	\$ -0-	\$ 43,416
TOTAL LIABILITIES & FUND EQUITY	\$ 32,817	\$ 43,692	\$ 682	\$ 77,191

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

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total (Memorandum Only)</u>
REVENUES			
Fines & Forfeitures – Commissions	\$ 42,566	\$ -0-	\$ 42,566
Worthless Check Collection	15,615	-0-	15,615
Intergovernmental -			
Federal Grants	-0-	25,000	25,000
State	-0-	164,583	164,583
Other	4,593	18,466	23,059
	-----	-----	-----
TOTAL REVENUES	\$ 62,774	\$ 208,049	\$ 270,823
	-----	-----	-----
EXPENDITURES			
General Government - Judicial			
Rentals	\$ 3,104	\$ -0-	\$ 3,104
Travel & Conference	26,891	-0-	26,891
Office Expense	23,668	52	23,720
Insurance	3,864	-0-	3,864
Dues	13,780	-0-	13,780
Utilities	12,792	-0-	12,792
Legal & Professional	6,975	-0-	6,975
Personnel Benefits	19,395	-0-	19,395
Vendor Reimbursement	4,843	-0-	4,843
Auto Expense	8,188	-0-	8,188
Equipment	4,333	-0-	4,333
Other Expenditures	791	-0-	791
Police Jury Reimbursements	145,630	28,665	174,295
	-----	-----	-----
TOTAL EXPENDITURES	\$ 274,254	\$ 28,717	\$ 302,971
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ (211,480)	\$ 179,332	\$ (32,148)
Other Financing Sources (Uses)			
Transfers To	\$ 195,445	\$ (209,852)	\$ (14,407)
Total Other Financing Sources (Uses)	\$ 195,445	\$ (209,852)	\$ (14,407)
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (16,035)	\$ (30,520)	\$ (46,555)
FUND BALANCE – BEGINNING OF YEAR	\$ 44,118	\$ 45,853	\$ 89,971
	-----	-----	-----
FUND BALANCE – END OF YEAR	\$ 28,083	\$ 15,333	\$ 43,416
	-----	-----	-----

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

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET (GAAP) BASIS AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Fines & Forfeitures – Commissions	\$ 45,918	\$ 42,566	\$ (3,352)
Worthless Check Collection	15,305	15,615	310
Other	19,234	4,593	(14,641)
TOTAL REVENUES	<u>\$ 80,457</u>	<u>\$ 62,774</u>	<u>\$ (17,683)</u>
EXPENDITURES			
General Government - Judicial			
Rentals	\$ 3,092	\$ 3,104	\$ (12)
Travel & Conference	28,192	26,891	1,301
Office Expense	23,067	23,668	(601)
Vendor Reimbursements	5,284	4,843	441
Insurance	4,477	3,864	613
Dues	13,238	13,780	(542)
Utilities	13,290	12,792	498
Legal & Professional	7,680	6,975	705
Personnel Benefits	19,395	19,395	-0-
Other Expenditures	691	791	(100)
Auto Expense	8,195	8,188	7
Equipment	4,311	4,333	(22)
Police Jury Reimbursements	158,982	145,630	13,352
TOTAL EXPENDITURES	<u>\$ 289,894</u>	<u>\$ 274,254</u>	<u>\$ 15,640</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (209,437)</u>	<u>\$ (211,480)</u>	<u>\$ (2,043)</u>
Other Financing Sources (Uses):			
Transfer From (To)	\$ 188,647	\$ 195,445	\$ 6,798
Total Other Financing Sources (Uses)	<u>\$ 188,647</u>	<u>\$ 195,445</u>	<u>\$ 6,798</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (20,790)	\$ (16,035)	\$ 4,755
FUND BALANCE – BEGINNING OF YEAR	<u>\$ 20,790</u>	<u>\$ 44,118</u>	<u>\$ 23,328</u>
FUND BALANCE – END OF YEAR	<u>\$ -0-</u>	<u>\$ 28,083</u>	<u>\$ 28,083</u>

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

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET (GAAP) BASIS AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental -			
Federal and State Grants	\$ 176,958	\$ 189,583	\$ 12,625
Other	19,003	18,466	(537)
	-----	-----	-----
TOTAL REVENUES	\$ 195,961	\$ 208,049	\$ 12,088
	-----	-----	-----
EXPENDITURES			
General Government - Judicial			
Salaries	\$ 23,400	\$ -0-	\$ 23,400
Police Jury Reimbursements	-0-	28,665	\$ (28,665)
Office & Postage	13	52	(39)
	-----	-----	-----
TOTAL EXPENDITURES	\$ 23,413	\$ 28,717	\$ (5,304)
	-----	-----	-----
Excess (Deficiency) of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 172,548	\$ 179,332	\$ 6,784
	-----	-----	-----
Other Financing Sources (Uses)			
Transfers From Other Funds	\$ (181,723)	\$ (209,852)	\$ (28,129)
	-----	-----	-----
Total Other Financing Sources (Uses)	\$ (181,723)	\$ (209,852)	\$ (28,129)
	-----	-----	-----
Excess (Deficiency) of Revenues Over (Under) Expenditures After Other Financing Sources (Uses)	(9,175)	(30,520)	(21,345)
	-----	-----	-----
FUND BALANCE – BEGINNING OF YEAR	\$ 8,875	\$ 45,853	\$ 36,978
	-----	-----	-----
FUND BALANCE – END OF YEAR	\$ (300)	\$ 15,333	\$ 15,633
	-----	-----	-----

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

NOTES

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements

INTRODUCTION

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 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. His jurisdiction covers the Thirty-Fifth Judicial District of the State of Louisiana.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Grant Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements (Continued)

Because the police jury controls the district attorney's capital budget and pays some of its operating expenses, the district attorney was determined to be a component unit of the Grant Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

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

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney. Revenues and expenditures of this fund are reported in the General Fund.

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and 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 the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Victim Assistance Special Revenue Funds

The Victim Assistance Special Revenue Fund is to account for revenue from the state and expenditures to assist victims and their families through the criminal justice process and to facilitate the delivery of victims' services and rights as provided by law.

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements (Continued)

C. FUND ACCOUNTING - (Cont.)

Pre-Trial Intervention Fund Special Revenue Funds

The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. Fees received may be used for any purpose at the sole discretion of the District Attorney.

Agency Fund

This fund is used to account for payroll and related withholding taxes paid from the office's various funds.

D. BASIS OF ACCOUNTING

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

Revenues

- Commissions on fines and bond forfeitures are recorded in the year they are collected by the District Attorney.
- Grants are recorded when the District Attorney is entitled to the funds.
- Substantially all other revenues are recorded when received.

Expenditures

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

Fiduciary Type Fund - agency fund assets and liabilities are accounted for on the modified accrual basis.

Purchase of various operating supplies are regarded as expenditures or expenses at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year due to immateriality.

Other Financing Sources (Uses) - When Applicable

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). Other financing sources are recorded when received and other financing uses are recorded when transferred.

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements (Continued)

E. BUDGETARY PRACTICES

The District Attorney adopts its budget annually on the modified accrual (GAAP) basis of accounting. Budgetary comparisons are included in the accompanying financial statements. All budgetary appropriations lapse at the end of each fiscal year. Budgetary control is exercised at the fund level rather than individual budgetary line item or functional area. The budget was amended during the year. Fund balances from the preceding year is budgeted as revenue for the ensuing year.

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

Under state law, the District Attorney may invest in United States of America bonds, treasury notes, or certificates. Investments are stated at cost.

G. FIXED ASSETS AND LONG-TERM LIABILITIES

Those fixed assets purchased with reimbursed funds from the IV-D Program vest in the State upon acquisition. All other fixed assets purchased by the District Attorney's office are owned by the Grant Parish Police Jury. This note is for informational purposes only as the assets are not owned by the District Attorney's office.

There were no long-term liabilities at December 31, 2001

H. COMPENSATED ABSENCES

The District Attorney has the following policy relating to vacation and sick leave:

Each employee receives 1-4 weeks vacation leave each year depending on the length of employment. Employees also receive 10 days sick leave plus 2 days for each year employment. Sick leave can be accumulated to a maximum of 90 days.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60 is recognized as current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Accumulated absences were not accrued in these financial statements, as such amounts were immaterial at December 31, 2001.

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements (Continued)

I. BAD DEBTS

Uncollectible amounts due for commissions, fees, etc. are accounted for utilizing the allowance method when they are deemed uncollectible. Uncollectible amounts at December 31, 2001 were immaterial.

J. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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

K. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenses during the reporting period. Actual results could differ from those estimates.

L. ENCUMBRANCES

The Grant District Attorney does not utilize encumbrance accounting.

(2) CASH AND INVESTMENTS

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the Grant District Attorney or by its agent in the Grant District Attorney's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the Grant District Attorney's name.
- *Category 3* – Uncollateralized.

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements (Continued)

(2) CASH AND INVESTMENTS - (CONT.)

	Bank Balance 12/31/2001
Demand Deposits (Category 1)	\$ 5,446
Time Deposits (Category 1)	13,276
Total	\$ 18,722
 Secured as Follows:	
FDIC (Category - 1)	\$ 18,722

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2001, the District Attorney had \$39,129 in deposit (collected bank balances). These deposits were secured from risk by \$39,129 of federal deposit insurance.

(3) INVESTMENTS

At December 31, 2001, the District Attorney has no investments.

(4) RECEIVABLES

The following is a summary of receivables at December 31, 2001:

	General Fund	Special Revenue Fund
Commissions on Fines & Forfeitures	\$ 3,904	\$ -0-
Due From Other Gov. Units	282	
Grant Revenues Receivable	-0-	28,359
Total Receivables	\$ 4,186	\$ 28,359

(5) PENSION PLANS

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

Assistant District Attorneys who earn, a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements (Continued)

(5) PENSION PLANS – (CONT.)

or more years of service. Any member with at least 18 years of service may retire at age 55 with 3 percent 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 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504)947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 2001, 2000, 1999, and 1998 was equal to the required contributions for each year.

(6) OPERATING LEASES

The District Attorney's office is obligated with GMAC for an operating lease. Operating leases do not give rise to property rights or lease obligations, and therefore, the result of the lease agreements are not reflected in the account groups.

The minimum annual commitments under the operating lease is as follows:

Year Ending December 31	Automobile
2002	\$ 7,188
2003	2,995
Total	\$ 10,183

**DISTRICT ATTORNEY
OF THE
THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

Notes to the Financial Statements (Continued)

(7) EXPENSES AND DEBT SERVICE OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses and debt service of the District Attorney paid out of the funds of the criminal court fund of the Police Jury of Grant Parish or directly by the State of Louisiana.

(8) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States of America Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

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

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

(9) AGENCY FUND

The agency fund of the District Attorney's Office is used to pay payroll due from the various funds of the office. Use of the agency fund allows efficient accounting of payroll, withholding and payment of payroll taxes and benefits. During the year the following transactions accrued in the agency fund:

Receipts	
Transfers from Various Funds	\$ 14,408
 Disbursements	
Salaries, Taxes and Benefits	\$ 14,408

(10) INTERFUND RECEIVABLES, PAYABLES

	Interfund Receivables	Interfund Payables
Agency Fund	\$ 393	\$ -0-
General Fund	-0-	393
	\$ 393	\$ 393
Total		

SPECIAL REVENUE

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
GRANT PARISH**

**COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 2001**

	<u>Pre-Trial Intervention</u>	<u>IV-D Incentive</u>	<u>Victim Assistance</u>	<u>Asset Forfeiture</u>	<u>IV-D Reimbursement</u>	<u>Total</u>
ASSETS & OTHER DEBITS						
Cash	\$ 1,059	\$ 13,276	\$ 988	\$ 10	\$ -0-	\$ 15,333
Receivables:						
Grant Revenues	-0-	-0-	-0-	-0-	28,359	28,359
TOTAL ASSETS & OTHER DEBITS	<u>\$ 1,059</u>	<u>\$ 13,276</u>	<u>\$ 988</u>	<u>\$ 10</u>	<u>\$ 28,359</u>	<u>\$ 43,692</u>
LIABILITIES & FUND EQUITY						
Liabilities -						
Due to Other Funds	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 28,359	\$ 28,359
Fund Equity -						
Fund Balance -						
Unreserved/Undesignated	\$ 1,059	\$ 13,276	\$ 988	\$ 10	\$ -0-	\$ 15,333
Total Fund Equity	\$ 1,059	\$ 13,276	\$ 988	\$ 10	\$ -0-	\$ 15,333
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 1,059</u>	<u>\$ 13,276</u>	<u>\$ 988</u>	<u>\$ 10</u>	<u>\$ 28,359</u>	<u>\$ 43,692</u>

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

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
& CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Pre-Trial Intervention</u>	<u>IV-D Incentive</u>	<u>Victim Assistance</u>	<u>Asset Forfeiture</u>	<u>IV-D Reimbursement</u>	<u>Total</u>
REVENUES						
Intergovernmental -						
Federal	\$ -0-	\$ -0-	\$ 25,000	\$ -0-	\$ -0-	\$ 25,000
State	-0-	-0-	-0-	-0-	164,583	164,583
Other	17,668	798	-0-	-0-	-0-	18,466
	-----	-----	-----	-----	-----	-----
TOTAL REVENUES	17,668	\$ 798	\$ 25,000	\$ -0-	\$ 164,583	\$ 208,049
	-----	-----	-----	-----	-----	-----
EXPENDITURES						
Police Jury Reimbursements	\$ -0-	\$ -0-	\$ 28,665	\$ -0-	\$ -0-	\$ 28,665
Office & Postage	16	24	12	-0-	-0-	52
	-----	-----	-----	-----	-----	-----
TOTAL EXPENDITURES	\$ 16	\$ 24	\$ 28,677	\$ -0-	\$ -0-	\$ 28,717
	-----	-----	-----	-----	-----	-----
Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 17,652	\$ 774	\$ (3,677)	\$ -0-	\$ 164,583	\$ 179,332
Other Financing Sources (Uses)						
Transfer (To) From	\$ (21,450)	\$ (26,800)	\$ 2,971	\$ 10	\$ (164,583)	\$ (209,852)
Total Other Financing Sources (Uses)	\$ (21,450)	\$ (26,800)	\$ 2,971	\$ 10	\$ (164,583)	\$ (209,852)
	-----	-----	-----	-----	-----	-----
Excess (Deficiency) Of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	\$ (3,798)	\$ (26,026)	\$ (706)	\$ 10	\$ -0-	\$ (30,520)
FUND BALANCE – BEGINNING OF YEAR	4,857	39,302	1,694	-0-	-0-	45,853
	-----	-----	-----	-----	-----	-----
FUND BALANCE – END OF YEAR	\$ 1,059	\$ 13,276	\$ 988	\$ 10	\$ -0-	\$ 15,333
	-----	-----	-----	-----	-----	-----

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

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
& CHANGES IN FUND BALANCE
BUDGET (GAAP) BASIS & ACTUAL**

**SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2001**

	PRE-TRIAL INTERVENTION			IV-D REIMBURSEMENT		
	Budget	Actual	Variance	Budget	Actual	Variance
REVENUES						
Intergovernmental	-0-	\$ -0-	\$ -0-	\$ 151,958	\$ 164,583	\$ 12,625
Other	18,156	17,668	(488)	-0-	-0-	-0-
TOTAL REVENUES	\$ 18,156	\$ 17,668	\$ (488)	\$ 151,958	\$ 164,583	\$ 12,625
EXPENDITURES						
Salaries & Benefits	\$ 23,400	\$ -0-	\$ 23,400	\$ -0-	\$ -0-	\$ -0-
Police Jury Reimbursements	-0-	-0-	-0-	-0-	-0-	-0-
Office & Postage	-0-	16	(16)	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 23,400	\$ 16	\$ 23,384	\$ -0-	\$ -0-	\$ -0-
Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (5,244)	\$ 17,652	\$ 22,896	\$ 151,958	\$ 164,583	\$ 12,625
Other Financing Sources (Uses)						
Transfer (To) From	\$ -0-	\$ (21,450)	\$ (21,450)	\$ (151,958)	\$ (164,583)	\$ (12,625)
Total Other Financing Sources (Uses)	\$ -0-	\$ (21,450)	\$ (21,450)	\$ (151,958)	\$ (164,583)	\$ (12,625)
Excess (Deficiency) Of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	\$ (5,244)	\$ (3,798)	\$ 1,446	\$ -0-	\$ -0-	\$ -0-
FUND BALANCE – BEGINNING OF YEAR	5,244	4,857	(387)	-0-	-0-	-0-
FUND BALANCE-END OF YEAR	\$ -0-	\$ 1,059	\$ 1,059	\$ -0-	\$ -0-	\$ -0-

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

VICTIM ASSISTANCE			Asset Forfeiture			IV-D INCENTIVE		
Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
\$ 25,000	\$ 25,000	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-0-	-0-	-0-	-0-	-0-	-0-	847	798	(49)
\$ 25,000	\$ 25,000	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 847	\$ 798	\$ (49)
\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
-0-	28,665	(28,665)	-0-	-0-	-0-	-0-	-0-	-0-
13	12	1	-0-	-0-	-0-	-0-	24	(24)
\$ 13	\$ 28,677	\$(28,664)	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 24	\$ (24)
\$ 24,987	\$ 3,677	\$(28,664)	\$ -0-	\$ -0-	\$ -0-	\$ 847	\$ 774	\$ (73)
\$ (28,665)	\$ 2,971	\$ 31,636	\$ -0-	\$ 10	\$ 10	\$ (1,100)	\$(26,800)	\$ (25,700)
\$ (28,665)	\$ 2,971	\$ 31,636	\$ -0-	\$ 10	\$ 10	\$ (1,100)	\$(26,800)	\$ (25,700)
\$ (3,678)	\$ (706)	\$ 2,972	\$ -0-	\$ 10	\$ 10	\$ (253)	\$(26,026)	\$ (25,773)
3,378	1,694	(1,684)	-0-	-0-	-0-	253	39,302	39,049
\$ (300)	\$ 988	\$ 1,288	\$ -0-	\$ 10	\$ 10	\$ -0-	\$ 13,276	\$ 13,276

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2001**

I have audited the financial statement of the District Attorney of the Thirty-Fifth Judicial District, Grant Parish, Louisiana, as of and for the year ended December 31, 2001 and have issued my report thereon dated June 10, 2002. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. My audit of the financial statements as of December 31, 2001 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statements Yes No

b. Federal Awards (Not Applicable)

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified
For Major Programs Disclaimer Adverse

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

Yes No

c. Identification Of Major Programs: (Not Applicable)

CFDA Number (s)

Name Of Federal Program (or Cluster)

Dollar threshold used to distinguish between Type A and Type B Programs: \$

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? Yes No

**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA**

SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
For the Year Ended December 31, 2001

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS

There are no findings to be reported in accordance with GAGAS.

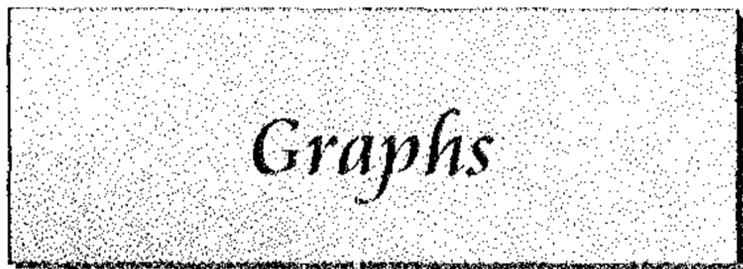
**DISTRICT ATTORNEY OF THE THIRTY-FIFTH JUDICIAL DISTRICT
STATE OF LOUISIANA**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the District Attorney of the Thirty-Fifth Judicial District, Parish of Grant, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their compilation for the year ended December 31, 2000.

- A) There were no prior year management letter comments or findings.



Graphs

DISTRICT ATTORNEY OF THE 35TH DISTRICT GENERAL FUND EXPENDITURES 2001

