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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
ANNUAL FINANCIAL STATEMENTS  
DECEMBER 31, 2000

Under provisions of state law, this report is a public document. A copy of the report is to be made available to the entity and other interested parties. The report is available for public inspection at the Rouge office of the Legislative Auditor. If appropriate, at the office of the parish council.

Release Date 7-18-01

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
DECEMBER 31, 2000

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DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
DECEMBER 31, 2000

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**DAVID Q. RICHARDSON**

CERTIFIED PUBLIC ACCOUNTANT

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**REPORT OF INDEPENDENT AUDITOR**

Honorable James D. Caldwell  
District Attorney of the Sixth Judicial District  
State of Louisiana  
Post Office Box 1389  
Tallulah, Louisiana 71284

I have audited the accompanying general purpose financial statements of District Attorney of the Sixth Judicial District as of December 31, 2000, and for the year then ended as listed in the table of contents. These general purpose financial statements are the responsibility of District Attorney of the Sixth Judicial District's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of District Attorney of the Sixth Judicial District, as of December 31, 2000 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated June 22, 2001 on my consideration of the District Attorney of the Sixth Judicial District's internal control structure and a report dated June 22, 2001 on its compliance with laws and regulations.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Sixth Judicial District of Louisiana, taken as a whole. The accompanying schedules of combining financial statements are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. The information in these combining financial statements have been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Tallulah, Louisiana  
June 22, 2001



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 2000

	<u>Government Fund Type</u>		<u>Account Group</u>	<u>Total</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>General Fixed Assets</u>	<u>(Memorandum Only)</u>
<b>ASSETS</b>				
Cash	\$192,829.09	\$150,833.83	\$	\$343,662.92
Investments, at cost		136,709.08		136,709.08
Receivables:				
Commission of fines and forfeitures	19,293.24	20,222.00		39,515.24
Equipment			318,047.82	318,047.82
Total assets	<u>\$212,122.33</u>	<u>\$307,764.91</u>	<u>\$318,047.82</u>	<u>\$837,935.06</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$ 8,197.40	\$ 699.07	\$	\$ 8,896.47
Accrued and withheld payroll taxes	<u>5,575.10</u>	<u>3,984.20</u>		<u>9,559.30</u>
Total liabilities	<u>\$ 13,772.50</u>	<u>\$ 4,683.27</u>	<u>\$</u>	<u>\$ 18,455.77</u>
Fund Equity:				
Investment in general fixed assets	\$	\$	\$318,047.82	\$318,047.82
Fund balance - unreserved - undesignated	<u>198,349.83</u>	<u>303,081.64</u>		<u>501,431.47</u>
Total fund equity	<u>\$198,349.83</u>	<u>\$303,081.64</u>	<u>\$318,047.82</u>	<u>\$819,479.29</u>
Total liabilities and fund equity	<u>\$212,122.33</u>	<u>\$307,764.91</u>	<u>\$318,047.82</u>	<u>\$837,935.06</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENT FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000

	General Fund	Special Revenue Fund	Total (Memorandum Only)
<b>REVENUES</b>			
Commission of fines & forfeitures	\$273,131.06	\$	\$273,131.06
Use of money & property - interest income	6,977.41	12,945.76	19,923.17
Grants:			
Federal		199,803.96	199,803.96
State		73,158.12	73,158.12
Other revenues	80,497.30	332.48	80,829.78
Intergovernmental	64,562.46		64,562.46
Total revenues	<u>\$425,168.23</u>	<u>\$286,240.32</u>	<u>\$711,408.55</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Salaries & related benefits	\$199,765.15	\$238,878.78	\$438,643.93
Travel	38,372.02	6,974.19	45,346.21
Material and supplies:			
Office	63,392.36	41,011.84	104,404.20
Automobile	15,384.19		15,384.19
Contracted services	2,675.00	4,825.00	7,500.00
Capital outlay	20,931.92	3,054.82	23,986.74
Other expenditures	31,345.14		31,345.14
Total expenditures	<u>\$371,865.78</u>	<u>\$294,744.63</u>	<u>\$666,610.41</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			\$ 53,302.45 (\$ 8,504.31) \$ 44,798.14
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	\$	\$ 3,000.00	\$ 3,000.00
Operating transfers out		( 3,000.00)	( 3,000.00)
Total other financing sources (uses)	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>			\$ 53,302.45 (\$ 8,504.31) \$ 44,798.14
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>145,047.38</u>	<u>311,585.95</u>	<u>456,633.33</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$198,349.83</u>	<u>\$303,081.64</u>	<u>\$501,431.47</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES - BUDGETED AND ACTUAL  
ALL GOVERNMENT FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000

	General Fund		Special Revenue	
	Budget	Actual	Budget	Variance
<b>REVENUES</b>				
Commission of fines & forfeitures	\$302,000.00	\$273,131.06 (\$ 28,868.94)	\$	\$
Use of money	7,400.00	6,977.41 ( 422.59)	13,000.00	12,945.76 ( 54.24)
Grants:				
Federal			201,170.33	199,803.96 ( 1,366.37)
State			75,299.87	73,158.12 ( 2,141.75)
Other revenues	13,000.00	80,497.30	332.48	332.48
Intergovernmental	66,925.00	64,562.46 ( 2,362.54)		
Total revenues	<u>\$389,325.00</u>	<u>\$425,168.23</u>	<u>\$289,470.20</u>	<u>(\$ 3,229.88)</u>
<b>EXPENDITURES</b>				
General government - judicial:				
Salaries & related benefits	\$192,800.00	\$199,765.15 (\$ 6,965.15)	\$233,770.20	\$238,878.78 (\$ 5,108.58)
Travel	66,000.00	38,372.02	9,165.00	6,974.19
Material & supplies:				
Office	56,200.00	63,392.36 ( 7,192.36)	37,200.00	41,011.84 ( 3,811.84)
Automobile	20,000.00	15,384.19	4,615.81	
Contracted services	12,500.00	2,675.00	13,350.00	4,825.00
Capital outlay & equipment	11,525.00	20,931.92 ( 9,406.92)	2,985.00	3,054.82 ( 69.82)
Other expenditures		31,345.14 ( 31,345.14)		
Total expenditures	<u>\$359,025.00</u>	<u>\$371,865.78</u>	<u>\$296,470.20</u>	<u>\$ 1,725.57</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 30,300.00</u>	<u>\$ 53,302.45</u>	<u>\$ 23,002.45</u>	<u>(\$ 8,504.31)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	\$	\$	\$	\$ 3,000.00
Operating transfers out				( 3,000.00)
Total other financing sources (uses)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>EXCESS (DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<u>\$ 30,300.00</u>	<u>\$ 53,302.45</u>	<u>\$ 23,002.45</u>	<u>(\$ 8,504.31)</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>145,047.38</u>	<u>145,047.38</u>	<u>145,047.38</u>	<u>311,585.95</u>
<b>FUND BALANCE AT ENDING OF YEAR</b>	<u>\$175,347.38</u>	<u>\$198,349.83</u>	<u>\$304,585.95</u>	<u>\$310,081.64</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Reporting Entity

In conformance with GASB codification Section 2100, the District Attorney of the Sixth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits and the receipt and disbursement of funds. The district attorney is financially independent and operate autonomously from the State of Louisiana and independently from the district court system. Therefore, the district attorney reports as an independent reporting entity.

C. Fund Accounting

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

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

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

General Fund

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



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Fund Accounting (continued)

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

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

D. Basis of Accounting

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

Revenues

Revenues-commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collectors. 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.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting (continued)

Other Financing Sources (Uses)

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

E. Budgets

The district attorney adopts a budget for all funds under his control. These budgets are planned and prepared by the managers of each fund.

F. Encumbrances

The district attorney does not use encumbrance accounting.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less they are classified as cash equivalents. Investments are stated at cost, which approximate market.

H. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All cost is not available.

All of the district attorney's fixed assets are equipment. Of the \$318,047.82 of equipment owned by the district attorney's office at December 31, 2000, \$307,722.82 of it was valued at historical cost and \$10,325.00 was valued at estimated historical cost.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Compensated Absences

The district attorney has the following policy related to vacation and sick leave: Employees of the district attorney's office are granted from five days to ten days annual leave each year, depending on length of service. Annual leave must be used in the year earned. Upon termination, unused annual leave is forfeited. The district attorney grants sick leave to his employees on an as needed basis.

J. Total Columns on Statements

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

NOTE 2 - CASH AND CASH EQUIVALENTS

At December 31, 2000, the district attorney has cash and cash equivalent totaling \$343,662.92 as follows:

Demand deposits	\$ 7,024.98
Interest-bearing demand deposits	<u>336,637.94</u>
Total	<u>\$343,662.92</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the district attorney had \$359,973.58 in deposits. These deposits are secured from risk by \$101,530.15 of federal deposits insurance and \$566,260.87, of pledge securities held by the custodial bank in the name of the fiscal agent bank.

Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 3 - INVESTMENTS

At December 31, 2000, the district attorney had investments totaling \$136,709.08 all of which were in certificate of deposits. They were secured from risk by \$36,922.37 of pledged securities and \$99,786.71 of federal deposit insurance.

	<u>Carrying Amount</u>	<u>Market Value</u>
Louisiana Delta Bank Certificate of Deposit	\$ 29,128.52	\$ 29,128.52
Guaranty Bank & Trust Certificate of Deposit	36,323.87	36,323.87
Hibernia National Bank	34,334.32	34,334.32
Cross Keys Bank Certificate of Deposit	<u>36,922.37</u>	<u>36,922.37</u>
Total	<u>\$136,709.08</u>	<u>\$136,709.08</u>

NOTE 4 - RECEIVABLES

The following is a summary of receivables at December 31, 2000:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue</u>	<u>Total</u>
Accounts	\$ 19,093.24	\$ 17,038.25	\$ 36,131.49
Other	<u>200.00</u>	<u>3,183.75</u>	<u>3,383.75</u>
Total	<u>\$ 19,293.24</u>	<u>\$ 20,222.00</u>	<u>\$ 39,515.24</u>

NOTE 5 - CHANGES IN GENERAL ASSETS

A summary of changes in general fixed assets follows:

Balance, January 1, 2000	\$294,061.08
Additions	<u>23,986.74</u>
Balance, December 31, 2000	<u>\$318,047.82</u>

NOTE 6 - PENSION PLAN

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All district attorneys and 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 are required to participate in the System. Employees are eligible to retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 18 years of creditable service. The basic retirement benefit, payable monthly for life, is equal to 3 percent of the member's final-average salary for each year of creditable service, not to exceed 100 percent of their final-average salary.



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 6 - PENSION PLAN (continued)

This basic benefit is subject to the following early retirement reductions: if service at retirement is less than 18 years, the basic benefit is reduced 3 percent each year that retirement precedes age 62; if service at retirement is greater than 18 years but less than 23 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 60; if service at retirement is greater than 23 years but less than 30 years, the basic benefit is reduced 3 percent each year for each year retirement precedes age 55. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 10 years of service and do not withdraw their employee contributions may retire at or after age 60 or at or after age 55 if service at termination was at least 18 years, and receive the benefit accrued to their date of termination, subject to the reduction stated above. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. State statute requires covered employees to contribute 7 percent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the System. Based on actuarial methods and assumptions, employer contributions are currently 3-1/4 percent of covered salaries.

Other employees of the District Attorney are covered by the Retirement System of the State of Louisiana. The System requires employees to contribute 9-1/2 percent of their salaries and an employer contribution of 7-1/4 percent of covered salaries.

The following provides certain disclosures for the district attorney and the retirement system that are required by GASB Codification Section P20.129:

Year Ended December 31, 2000

District Attorney and Assistant District Attorneys

Contribution rate - employees	7%
Contribution rate - employer	1-1/4%

Employees

Contribution rate - employees	9-1/2%
Contribution rate - employer	7-1/4%

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 6 - PENSION PLAN *(continued)*

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

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 2000 comprehensive annual financial report. The District Attorney of the Sixth Judicial District does not guarantee the benefits by the System.

NOTE 7 - LEASES

None

NOTE 8 - LITIGATION AND CLAIM

The district attorney was not involved in any litigation at December 31, 2000.

NOTE 9 - EXPENSES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses of the district attorney paid out of the funds of the criminal court, the parish police jury, or directly by the state.

NOTE 10 - RELATED PARTY TRANSACTIONS

The district attorney did not have any related party transactions in 2000.

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS

The district attorney participated in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by reimbursements of expenditures from the Louisiana Department of Social Services. For the year ended December 31, 2000, the District Attorney for the Sixth Judicial District expended \$220,893.31 in this program.

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

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
TALLULAH, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000

NOTE 11 - FEDERAL FINANCIAL TRANSACTIONS (continued)

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 reimbursements of any expenditures that may be disallowed as a result of such a review or audit.

The District Attorney also participated in the Adolescent Diversion Program. This program is also funded by Federal payments. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Region VII Alcohol and Drug Abuse office. The contract includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

## **SUPPLEMENTARY INFORMATION**



**DAVID Q. RICHARDSON**

CERTIFIED PUBLIC ACCOUNTANT

Post Office Box 891

TALLULAH, LA 71284

(318) 574-0514

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

Honorable James D. Caldwell  
District Attorney of the Sixth Judicial District  
State of Louisiana  
Post Office Box 1389  
Tallulah, Louisiana 71284

I have audited the general purpose financial statements of the District Attorney of the Sixth judicial District, as of and for the year ended December 31, 2000, and have issued my report thereon dated June 22, 2001. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Sixth Judicial District's 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 object 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 District Attorney of the Sixth Judicial District'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 operations that I consider to be material weaknesses.

Page Two

District Attorney of the Sixth Judicial District  
State of Louisiana  
Tallulah, Louisiana

No management letter was issued.

This report is intended for the information of the District Attorney and the Louisiana Legislative Auditor's office. The restriction is not intended to limit the distribution of this report, which is a matter of public record.

Tallulah, Louisiana  
June 22, 2001

A handwritten signature in black ink, appearing to read "David H. H. H.", written in a cursive style.

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINING BALANCE SHEET - GENERAL FUNDS  
DECEMBER 31, 2000

	Special 12% Fund	Hot Check Section	Asset Forfeiture Fund	PTI Program	Total
<b>ASSETS</b>					
Cash	\$122,669.40	\$4,181.20	\$2,249.10	\$63,729.39	\$192,829.09
Receivables:					
Commissions of fines and forfeitures	<u>19,293.24</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>19,293.24</u>
Total assets	<u>\$141,962.64</u>	<u>\$4,181.20</u>	<u>\$2,249.10</u>	<u>\$63,729.39</u>	<u>\$212,122.33</u>
<b>LIABILITIES</b>					
Liabilities:					
Accounts payable	\$ 5,948.30	\$	\$2,249.10	\$	\$ 8,197.40
Accrued and withheld payroll taxes	<u>3,541.53</u>	<u>          </u>	<u>          </u>	<u>2,033.57</u>	<u>5,575.10</u>
Total liabilities	<u>\$ 9,489.83</u>	<u>\$</u>	<u>\$2,249.10</u>	<u>\$ 2,033.57</u>	<u>\$ 13,772.50</u>
Fund Equity:					
Fund balance - unreserved - undesignated	<u>\$132,472.81</u>	<u>\$4,181.20</u>	<u>\$</u>	<u>\$61,695.82</u>	<u>\$198,349.83</u>
Total liabilities and fund equity	<u>\$141,962.64</u>	<u>\$4,181.20</u>	<u>\$2,249.10</u>	<u>\$63,729.39</u>	<u>\$212,122.33</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GENERAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000

REVENUES	Special 12% Fund	Hot Check Section	Asset Forfeiture Fund	PTI Program	Total
Commissions of fines & forfeitures	\$157,618.05	\$	\$	\$115,513.01	\$273,131.06
Other revenues	37,552.01	14,077.09	20,500.00	8,368.20	80,497.30
Intergovernmental	64,562.46				64,562.46
Use of money - interest income	<u>4,672.16</u>	<u>48.05</u>		<u>2,257.20</u>	<u>6,977.41</u>
Total revenues	<u>\$264,404.68</u>	<u>\$14,125.14</u>	<u>\$20,500.00</u>	<u>\$126,138.41</u>	<u>\$425,168.23</u>
EXPENDITURES					
General government - judicial:					
Salaries & related benefits	\$109,616.86	\$13,339.70	\$	\$ 76,808.59	\$199,765.15
Travel	38,372.02				38,372.02
Material and supplies:					
Office	63,332.36	60.00			63,392.36
Automobile	15,384.19				15,384.19
Contracted services	2,675.00				2,675.00
Other expenditures	2,559.78		20,500.00	8,285.36	31,345.14
Capital expenditures	<u>19,999.04</u>			<u>932.88</u>	<u>20,931.92</u>
Total expenditures	<u>\$251,939.25</u>	<u>\$13,399.70</u>	<u>\$20,500.00</u>	<u>\$ 86,026.83</u>	<u>\$371,865.78</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>\$ 12,465.43</u>	<u>\$ 725.44</u>	<u>\$</u>	<u>\$ 40,111.58</u>	<u>\$ 53,302.45</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$	\$	\$	\$	\$
Operating transfers out					
Total other financing sources (uses)	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
EXCESS OF (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ 12,465.43</u>	<u>\$ 725.44</u>	<u>\$</u>	<u>\$ 40,111.58</u>	<u>\$ 53,302.45</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>120,007.38</u>	<u>3,455.76</u>		<u>21,584.24</u>	<u>145,047.38</u>
FUND BALANCE AT END OF YEAR	<u>\$132,472.81</u>	<u>\$ 4,181.20</u>	<u>\$</u>	<u>\$ 61,695.82</u>	<u>\$198,349.83</u>



DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS  
DECEMBER 31, 2000

	Non- Support Unit	Non- Support Special	Adolescent Diversion Program	Total
<b>ASSETS</b>				
Cash	\$16,665.68	\$132,638.00	\$1,530.15	\$150,833.83
Investments, at cost		136,709.08		136,709.08
Receivables:				
Commissions of fines & forfeitures	<u>17,038.25</u>	<u>          .</u>	<u>3,183.75</u>	<u>20,222.00</u>
Total assets	<u>\$33,703.93</u>	<u>\$269,347.08</u>	<u>\$4,713.90</u>	<u>\$307,764.91</u>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts payable	\$ 699.07	\$	\$	\$ 699.07
Withheld and accrued payroll taxes	<u>3,306.29</u>	<u>          .</u>	<u>677.91</u>	<u>3,984.20</u>
Total liabilities	<u>\$ 4,005.36</u>	<u>\$</u>	<u>\$ 677.91</u>	<u>\$ 4,683.27</u>
Fund Equity:				
Fund balance - unreserved - undesignated	<u>\$29,698.57</u>	<u>\$269,347.08</u>	<u>\$ 4,035.99</u>	<u>\$303,081.64</u>
Total liabilities and fund equity	<u>\$33,703.93</u>	<u>\$269,347.08</u>	<u>\$ 4,713.90</u>	<u>\$307,764.91</u>

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
PARISHES OF EAST CARROLL, MADISON AND TENSAS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2000

	Non- Support <u>Unit</u>	Non- Support <u>Special</u>	Adolescent Diversion <u>Program</u>	<u>Total</u>
REVENUES				
Uses of money of property - interest income	\$ 651.69	\$ 12,294.07	\$	\$ 12,945.76
Grants:				
Federal	142,012.83		57,791.13	199,803.96
State	73,158.12			73,158.12
Other income			332.48	332.48
Total revenues	<u>\$215,822.64</u>	<u>\$ 12,294.07</u>	<u>\$58,123.61</u>	<u>\$286,240.32</u>
EXPENDITURES				
General governmental - judicial:				
Salaries & related benefits	\$182,478.58	\$ 15,206.50	\$41,193.70	\$238,878.78
Travel	3,953.55		3,020.64	6,974.19
Materials & supplies:				
Office	31,136.18	197.00	9,678.66	41,011.84
Contracted services	3,325.00		1,500.00	4,825.00
Capital outlay			3,054.82	3,054.82
Total expenditures	<u>\$220,893.31</u>	<u>\$ 15,403.50</u>	<u>\$58,447.82</u>	<u>\$294,744.63</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$ 5,070.67)</u>	<u>(\$ 3,109.43)</u>	<u>(\$ 324.21)</u>	<u>(\$ 8,504.31)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 3,000.00	\$	\$	\$ 3,000.00
Operating transfers out		( 3,000.00)		( 3,000.00)
Total other financing sources uses	<u>\$ 3,000.00</u>	<u>(\$ 3,000.00)</u>	<u>\$</u>	<u>\$</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER SOURCES	<u>(\$ 2,070.67)</u>	<u>(\$ 6,109.43)</u>	<u>(\$ 324.21)</u>	<u>(\$ 8,504.31)</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>31,769.24</u>	<u>275,456.51</u>	<u>4,360.20</u>	<u>311,585.95</u>
FUND BALANCE AT END OF YEAR	<u>\$ 29,698.57</u>	<u>\$269,347.08</u>	<u>\$ 4,035.99</u>	<u>\$303,081.64</u>

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2000**

I have audited the financial statements of District Attorney of the Sixth Judicial District of Louisiana as of and for the year ended December 31, 2000, and have issued my report thereon dated June 22, 2001. I conducted my audit in accordance with generally accepted auditing standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 2000 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

-No material weaknesses noted.

-No reportable conditions noted

Compliance

-No material issued of noncompliance were noted.

- b.      Federal Awards

*Not applicable - not a Single Audit in accordance with Circular OMB A-133*

- c.      Identification of Major Programs

*Not applicable - not a Single Audit in accordance with Circular OMB A-133*

**Section II      Financial Statement Findings**

None noted.

**Section III      Federal Award Findings and Questioned Costs**

In the current year \$1,650.00 was paid with Federal funds and a Single Audit was not performed, therefore this is a questioned cost.



## SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED DECEMBER 31, 2000

I. Internal Control and Compliance Material to the Financial Statements

Compliance:

The District Attorney of the Sixth Judicial District's equipment listing was incomplete and did not contain all required information.

Corrective Action:

The District Attorney's equipment listing contains descriptions and locations on all equipment. Cost for most items is also on the list but work continues on this.

Compliance:

The District Attorney purchased a used automobile at a cost of \$17,500.00 and no evidence of bids was in the file.

Corrective Action:

The District Attorney complied with the bid laws in the current year in all cases.

II. Internal Control and Compliance Material to Federal Awards

None noted.

III. Management Letter

Reportable Condition:

On several occasions where purchases were made by using a credit card, the original invoice was not on file. The charge slip from the credit card was, but the invoice or cash register tape, which would have the listing of items purchased, was not. Therefore, there is no record of what items were purchased.

Corrective Action:

This problem was corrected in July of 2000. Currently detailed charge slips are required for all purchases.

## MANAGEMENT'S CORRECTIVE PLAN

DISTRICT ATTORNEY OF THE SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
FOR THE YEAR ENDED DECEMBER 31, 2000

Section I. Internal Control and Compliance Material to the Financial Statements

No findings were reported under this section.

Section II. Internal Control and Compliance Material to Federal Awards

This section is not applicable for this entity.

Section III. Management Letter

No management letter was issued.