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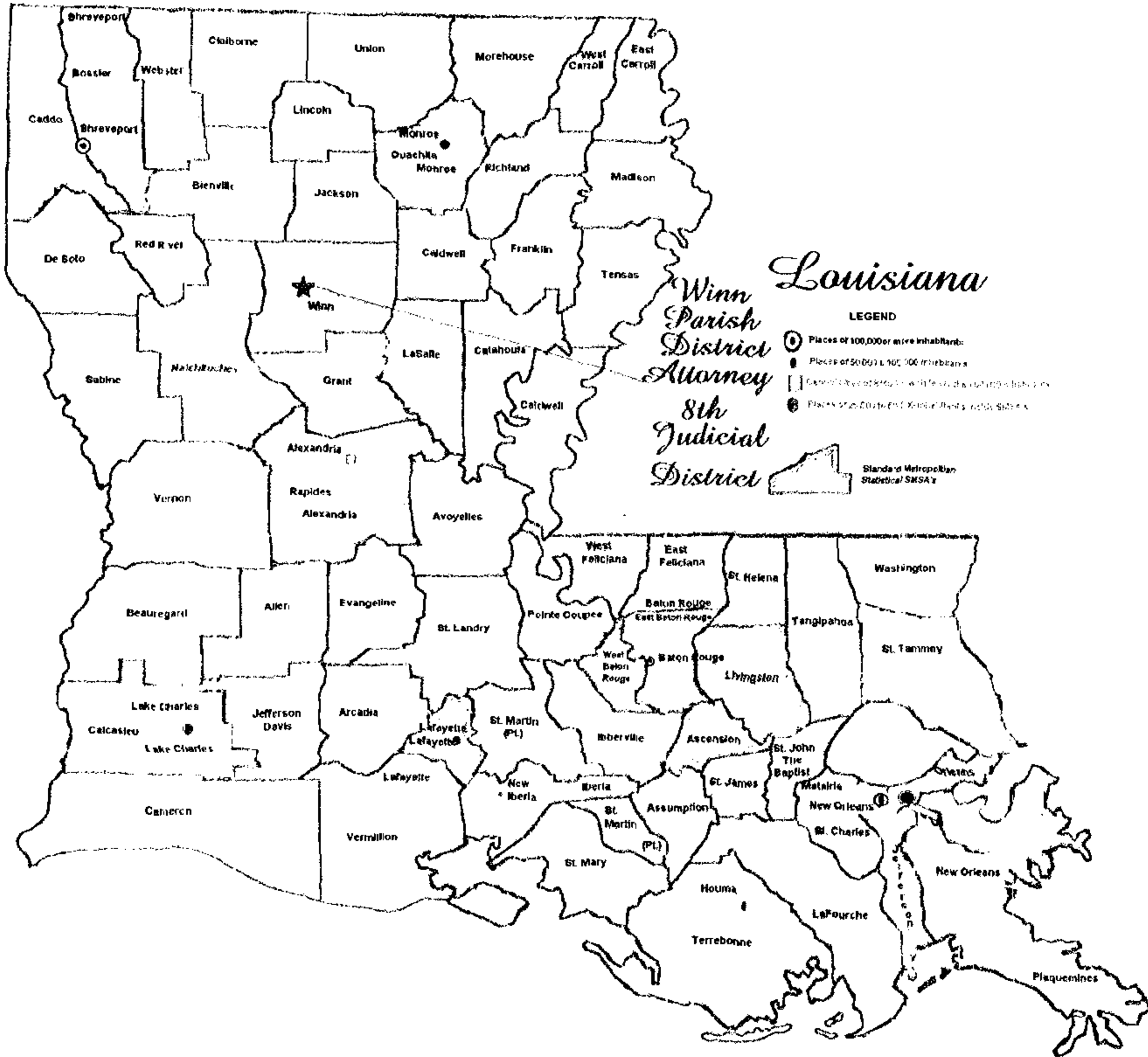
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DISTRICT ATTORNEY
OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH
FINANCIAL REPORT
For The Year Ended December 31, 1999

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 8-23-00

DISTRICT ATTORNEY
OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH



* **District Attorney of the Eighth Judicial District**

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. The Eighth Judicial District encompasses the parish of Winn, Louisiana.

**DISTRICT ATTORNEY
 OF THE
 EIGHTH JUDICIAL DISTRICT
 STATE OF LOUISIANA
 WINN PARISH**

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*DISTRICT ATTORNEY
OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH*

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INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT UNIT FINANCIAL STATEMENTS

Honorable Terry Reeves, District Attorney
of the Eighth Judicial District
P. O. Drawer 1384
Winnfield, Louisiana

I have audited the accompanying component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, a component unit of the Winn Parish Police Jury, as of December 31, 1999 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 Eighth Judicial District, Winn 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. 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.

The general fund does not present "amount due other governmental units", a liability resulting from undistributed bail bond premiums in accordance with R. S. 22:1065.1. The amount of this liability, which is considered material, has not been determined.

I was unable to determine what effect, if any, the year 2000 will have on the District Attorney's computer system or what effect it will have on the District's Attorney's financial condition.

In my opinion, except for the omission of "amounts due other governmental units" as discussed in the third paragraph and except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to satisfy myself as to the effects of the year 2000 question as discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eighth Judicial District as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The other supplementary information, combining statements and 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 Eighth Judicial District, Winn 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.

In accordance with *Government Auditing Standards*, I have also issued my report dated May 18, 2000, on my consideration of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

My audit was performed for the purpose of forming an opinion on the component unit financial statements taken as a whole. 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 not a required part of the component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the component unit financial statements taken as a whole.

John R. Vercher
Jena, Louisiana
May 18, 2000

JOHN R. VERCHER PC

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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 Terry Reeves, District Attorney
of the Eighth Judicial District
P.O. Drawer 1384
Winnfield, Louisiana

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, as of and for the year ended December 31, 1999, and have issued my report thereon dated May 18, 2000. 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.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Eighth Judicial District, Winn 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 Standard*, except as follows and as discussed in "Schedule of Findings and Questioned Costs" on page 40-41.

99-C-1 Bonuses Paid to Employees

99-C-2 Distribution of Amounts Due Other Governmental Units

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Eighth Judicial District, Winn 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.

John R. Vercher
Jena, Louisiana
May 18, 2000

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*COMPONENT UNIT
FINANCIAL STATEMENTS*

DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

| | Governmental Fund Type | | Fiduciary Fund | Account Groups | Total (Memorandum Only) |
|------------------------------------------------|---------------------------|--------------------|-------------------|----------------------------|-------------------------------|
| | General | Special Revenue | Agency Fund | General Fixed Assets | |
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 66,093 | \$ 5,716 | \$ 3,386 | \$ -0- | \$ 75,195 |
| Receivables: | | | | | |
| Due From Other Governments: | | | | | |
| Commissions On Fines & Forfeitures | 1,529 | -0- | -0- | -0- | 1,529 |
| Commissions On Court Costs | 2,685 | -0- | -0- | -0- | 2,685 |
| Federal Grants | -0- | 21,724 | -0- | -0- | 21,724 |
| Other | 1,000 | -0- | -0- | -0- | 1,000 |
| General Fixed Assets | -0- | -0- | -0- | 72,818 | 72,818 |
| TOTAL ASSETS | \$ 71,307 | \$ 27,440 | \$ 3,386 | \$ 72,818 | \$ 174,591 |
| LIABILITIES & FUND EQUITY | | | | | |
| Liabilities | | | | | |
| Accounts Payable | \$ 2,285 | \$ -0- | \$ -0- | \$ -0- | \$ 2,285 |
| Accrued Payroll Taxes & Retirement | 28,084 | -0- | -0- | -0- | 28,084 |
| Due To Law Enforcement Agencies And Others | -0- | -0- | 3,386 | -0- | 3,386 |
| TOTAL LIABILITIES | \$ 30,369 | \$ -0- | \$ 3,386 | \$ -0- | \$ 33,755 |
| Fund Equity - | | | | | |
| Investment In General Fixed Assets | \$ -0- | \$ -0- | \$ -0- | \$ 72,818 | \$ 72,818 |
| Fund Balance - | | | | | |
| Unreserved/Undesignated | 40,938 | 27,440 | -0- | -0- | 68,378 |
| Total Fund Equity | \$ 40,938 | \$ 27,440 | \$ -0- | \$ 72,818 | \$ 141,196 |
| TOTAL LIABILITIES & FUND EQUITY | \$ 71,307 | \$ 27,440 | \$ 3,386 | \$ 72,818 | \$ 174,951 |

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

**DISTRICT ATTORNEY OF THE EIGHTH 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, 1999**

| | General Fund | Special Revenue Fund | Total (Memorandum Only) |
|-------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------------|----------------------------------------|
| REVENUES | | | |
| Charges For Services | \$ -0- | \$ 68,810 | \$ 68,810 |
| Intergovernmental - | | | |
| City Attorney Fees | 12,000 | -0- | 12,000 |
| Commissions On Fines & Forfeitures | 13,484 | -0- | 13,484 |
| Commissions On Court Costs | 22,136 | -0- | 22,136 |
| Federal And Other Grants | 109,153 | 314,081 | 423,234 |
| Other Revenues | 15,943 | -0- | 15,943 |
| TOTAL REVENUES | \$ 172,716 | \$ 382,891 | \$ 555,607 |
| EXPENDITURES | | | |
| General Government - Judicial | | | |
| Current: | | | |
| Automobile Expense | \$ 1,280 | 12,481 | 13,761 |
| Bank Fees | 2,029 | 467 | 2,496 |
| Conventions And Seminars | 24,632 | 240 | 24,872 |
| Criminal Court Fund Reimbursement | 40,000 | -0- | 40,000 |
| Dues And Subscriptions | 4,140 | 99 | 4,239 |
| Legal And Accounting Fees | 309 | -0- | 309 |
| Legal Library | 342 | -0- | 342 |
| Merchant Refund | -0- | 2,796 | 2,796 |
| Office Supplies And Postage | 5,517 | 33 | 5,550 |
| Other Miscellaneous | 2,439 | 7,416 | 9,855 |
| Public Education | 7,483 | 22,450 | 29,933 |
| Repairs And Maintenance | -0- | 584 | 584 |
| Salaries And Related Benefits | 245,558 | 23,863 | 269,421 |
| Travel | 13,098 | 13,357 | 26,455 |
| Telephone | 3,764 | -0- | 3,764 |
| Victim Restitution | -0- | 625 | 625 |
| TOTAL EXPENDITURES | \$ 350,591 | \$ 84,411 | \$ 435,002 |
| EXCESS (DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES | \$ (177,875) | \$ 298,480 | \$ 120,605 |
| Other Financing Sources (Uses) | | | |
| Operating Transfers In | \$ 322,136 | \$ 163 | \$ 322,299 |
| Operating Transfers Out | (163) | (322,136) | (322,299) |
| Total Other Financing Sources (Uses) | \$ 321,973 | \$ (321,973) | \$ -0- |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES) | \$ 144,098 | \$ (23,493) | \$ 120,605 |
| FUND BALANCE - BEGINNING OF YEAR | (103,160) | 50,933 | (52,227) |
| FUND BALANCE - END OF YEAR | \$ 40,938 | \$ 27,440 | \$ 68,378 |

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET (GAAP) BASIS AND ACTUAL – ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | General Fund | | |
|-------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-------------------------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES | | | |
| Charges For Services: | \$ -0- | \$ -0- | \$ -0- |
| Intergovernmental - | | | |
| City Attorney Fees | 12,000 | 12,000 | -0- |
| Commissions On Fines & Forfeitures | 20,000 | 13,484 | (6,516) |
| Commissions On Court Costs | 23,000 | 22,136 | (864) |
| Federal And Other Grants | 112,000 | 109,153 | (2,847) |
| Other Revenue | 11,000 | 15,943 | 4,943 |
| TOTAL REVENUES | \$ 178,000 | \$ 172,716 | \$ (5,284) |
| EXPENDITURES | | | |
| General Government - Judicial | | | |
| Current: | | | |
| Automobile Expense | \$ 1,500 | \$ 1,280 | \$ 220 |
| Bank Fees | 500 | 2,029 | (1,529) |
| Conventions And Seminars | 25,000 | 24,632 | 368 |
| Criminal Court Fund Reimbursement | 40,000 | 40,000 | -0- |
| Dues And Subscriptions | 3,500 | 4,140 | (640) |
| Legal And Accounting Fees | 500 | 309 | 191 |
| Legal Library | 500 | 342 | 158 |
| Office Supplies And Postage | 8,000 | 5,517 | 2,483 |
| Other Miscellaneous | 2,000 | 2,439 | (439) |
| Public Education | 7,500 | 7,483 | 17 |
| Repairs And Maintenance | 1,500 | -0- | 1,500 |
| Salaries And Related Benefits | 242,000 | 245,558 | (3,558) |
| Travel & Mileage | 12,000 | 13,098 | (1,098) |
| Telephone | 4,500 | 3,764 | 736 |
| Merchant Refunds | -0- | -0- | -0- |
| Victim Restitution | -0- | -0- | -0- |
| TOTAL EXPENDITURES | \$ 349,000 | \$ 350,591 | \$ (1,591) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | \$ (171,000) | \$ (177,875) | \$ (6,875) |
| Other Financing Sources (Uses) | | | |
| Operating Transfers In | \$ 322,500 | \$ 322,136 | \$ (364) |
| Operating Transfers Out | -0- | (163) | (163) |
| Total Other Financing Sources (Uses) | \$ 322,500 | \$ 321,973 | \$ (527) |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES) | \$ 151,500 | \$ 144,098 | \$ (7,402) |
| FUND BALANCE – BEGINNING OF YEAR | (103,160) | (103,160) | -0- |
| FUND BALANCE – END OF YEAR | \$ 48,340 | \$ 40,938 | \$ (7,402) |

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

| Special Revenue | | | Totals | | |
|-----------------|--------------|----------------------------------|------------|------------|----------------------------------|
| Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 63,500 | \$ 68,810 | \$ 5,310 | \$ 63,500 | \$ 68,810 | \$ 5,310 |
| -0- | -0- | -0- | 12,000 | 12,000 | -0- |
| -0- | -0- | -0- | 20,000 | 13,484 | (6,516) |
| -0- | -0- | -0- | 23,000 | 22,136 | (864) |
| 324,175 | 314,081 | (10,094) | 436,175 | 423,234 | (12,941) |
| -0- | -0- | -0- | 11,000 | 15,943 | 4,943 |
| \$ 387,675 | \$ 382,891 | \$ (4,784) | \$ 565,675 | \$ 555,607 | \$ (10,068) |
| \$ 9,300 | \$ 12,481 | \$ (3,181) | \$ 10,800 | \$ 13,761 | \$ (2,961) |
| 195 | 467 | (272) | 695 | 2,496 | (1,801) |
| 14,000 | 13,597 | 403 | 39,000 | 24,872 | 771 |
| -0- | -0- | -0- | 40,000 | 40,000 | -0- |
| 500 | 99 | 401 | 4,000 | 4,239 | (239) |
| -0- | -0- | -0- | 500 | 309 | 191 |
| -0- | -0- | -0- | 500 | 342 | 158 |
| 1,000 | 33 | 967 | 9,000 | 5,550 | 3,450 |
| 6,500 | 7,416 | (916) | 8,500 | 9,855 | (1,355) |
| 20,000 | 22,450 | (2,450) | 27,500 | 29,933 | (2,433) |
| -0- | 584 | (584) | 1,500 | 584 | 916 |
| 30,000 | 23,863 | 6,137 | 272,000 | 269,421 | 2,579 |
| -0- | -0- | -0- | 12,000 | 26,455 | (1,098) |
| -0- | -0- | -0- | 4,500 | 3,764 | 736 |
| 2,500 | 2,796 | (296) | 2,500 | 2,796 | (296) |
| 500 | 625 | (125) | 500 | 625 | (125) |
| \$ 84,495 | \$ 84,411 | \$ 84 | \$ 433,495 | \$ 435,002 | \$ (1,507) |
| \$ 303,180 | \$ 298,480 | \$ (4,700) | \$ 132,180 | \$ 120,605 | \$ (11,575) |
| \$ -0- | \$ 163 | \$ 163 | \$ 322,500 | \$ 322,299 | \$ (201) |
| (320,000) | (322,136) | (2,136) | (320,000) | (322,299) | (2,299) |
| \$ (320,000) | \$ (321,973) | \$ (1,973) | \$ 2,500 | \$ -0- | \$ (2,500) |
| \$ (16,820) | \$ (23,493) | \$ (6,673) | \$ 134,680 | \$ 120,605 | \$ (14,075) |
| \$ 50,933 | 50,933 | -0- | (52,227) | (52,227) | -0- |
| \$ 34,113 | \$ 27,440 | \$ (6,673) | \$ 82,453 | \$ 68,378 | \$ (14,075) |

*DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH*

Notes to the Financial Statements

INTRODUCTION

The financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winnfield, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to government units. The Government Accounting Standards Board is the accepted standard – setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the financial report.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. The Eighth Judicial District encompasses the parish of Winn, Louisiana.

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

The accounting and reporting policies of the District Attorney of the Eighth Judicial District of Winn Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to Louisiana Revised Statute 24:517, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Eighth 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 employces, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn 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 exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

*DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH*

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

Governmental Accounting Standards Board Statement No.14 established criteria for determining which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is 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.

The District Attorney of the Eighth Judicial District is financially dependent on the police jury and has the ability to impose specific financial burdens on the police jury. In addition, the reporting entity financial statements would be misleading if data of the District Attorney is not included because of the nature and significance of the relationship. For these reasons, the District Attorney was determined to be a component unit of the Winn 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.

A. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and account groups, 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 comprise its assets, liabilities, fund equity, revenues, and expenditures. 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. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and three broad fund categories as follows:

*DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH*

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

FUND ACCOUNTING - (Cont.)

Governmental Funds

General Fund (District Attorney's Expense) –

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

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

Special Revenue –

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or other major capital projects) that are legally restricted to expenditures for specific purposes. The special revenue funds of the District Attorney of the Eighth Judicial district consist of the following:

Title IV-D Fund

The Title IV-D Fund consists 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 these funds 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.

Title IV-D Incentive Fund

Incentive payments are provided to individual states as a motivating device to increase both AFDC and Non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 303.52 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the State plan.

Incentive payments are not considered to be federal financial assistance and may be used for any purpose at the discretion of the District Attorney.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

A. FUND ACCOUNTING - (Cont.)

Governmental Funds -- (Cont.)

Worthless Checks Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of 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.

Pre-Trial Intervention Fund

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.

Fiduciary Fund

Agency Fund –

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Asset Forfeiture Fund --

The Asset Forfeiture Fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Fixed Assets and Long-Term Liabilities

General Fixed Assets Account Group

Fixed Assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased.

*DISTRICT ATTORNEY OF THE
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WINN PARISH*

Notes to the Financial Statements (Cont.)

(I) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

A. FUND ACCOUNTING - (Cont.)

Fixed Assets and Long-Term Liabilities- (Cont.)

General Fixed Assets Account Group – (Cont.)

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. None of the District Attorney's fixed assets costs have been estimated. No depreciation has been provided on general fixed assets.

Long-term liabilities expected to be financed from the governmental fund are accounted for in the general long-term debt account group, not in the general fund.

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt. The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-term Debt Account Group.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The primary revenue sources which are susceptible to accrual under the modified accrual basis of accounting include fees, charges, and commissions for services, intergovernmental revenue, and interest revenue. Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued,

*DISTRICT ATTORNEY OF THE
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Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

B. BASIS OF ACCOUNTING – (Cont.)

when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

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

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

C. BUDGETARY PRACTICES

The District Attorney adopts a budget prior to January 1 of each year for the General Fund and the Special Revenue Funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The District Attorney is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

D. COMPENSATED ABSENCES

Full-time employees of the District Attorney's office earn ten days vacation leave and six days sick leave each year. Vacation leave may not be accumulated and lapses at the end of each fiscal year. Sick leave may be accumulated up to a maximum of thirty days. GASB Statement 16 provides for the accrual of earned sick leave only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness. Since the District Attorney does not provide termination payments for sick leave, no accrual of liability for earned sick leave has been presented in the financial statements. The cost of current leave privileges is recognized as a current-year expenditure in the General fund when leave is actually taken.

E. RECEIVABLES

All receivables are reported at their gross value, and where applicable, are reduced by the estimated portion that is expected to be uncollectible.

F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables" and are recorded by all funds affected in the period in which transactions are executed.

DISTRICT ATTORNEY OF THE
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Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

G. FUND EQUITY

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

H. TOTAL COLUMNS ON COMBINED STATEMENTS – OVERVIEW

Total columns on the combined 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 operation in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. 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.

J. ENCUMBRANCES

The District does not utilize encumbrance accounting.

K. 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 District or by its agent in the District’s name.
- *Category 2* - Collateralized with securities held by the pledging financial institution’s trust department or agent in the District’s name.
- *Category 3* - Uncollateralized.

DISTRICT ATTORNEY OF THE
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Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

K. CASH AND INVESTMENTS – (Cont.)

| | General Fund | Special Revenue Fund | Agency Fund | Total |
|----------------------------|-----------------|----------------------------|----------------|-----------|
| Sabine state Bank | \$ 66,093 | \$ 5,716 | \$ 3,386 | \$ 75,195 |
| <i>Secured as Follows:</i> | | | | |
| FDIC (Category – 1) | \$ 66,093 | \$ 5,716 | \$ 3,386 | \$ 75,195 |

(2) RETIREMENT COMMITMENTS

The District Attorney participates in two cost-sharing multiple employer, statewide retirement systems (PIERS) for its employees. The District Attorney and the Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These Retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

Each system provides for employer and employee contributions based on a percentage of gross earnings as follows:

| | <u>EMPLOYER</u> | <u>EMPLOYEE</u> |
|---------------------------------------|-----------------|-----------------|
| Parochial Employees Retirement System | 8.25% | 9.5% |
| District Attorney's Retirement System | 1.25% | 7.00% |

In addition to the contributions shown above, each system receives a share of the aggregate amount of the ad valorem taxes shown to be collected by the tax roll of each respective parish.

District Attorney's Retirement System

Generally, all persons who are District Attorneys of the State of Louisiana, Assistant District Attorneys in any parish of the State of Louisiana, or employed by the retirement system of the Louisiana District Attorney's Association are eligible to participate in this system.

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 or more years of service. Any member with at least 18 years of service may retire at age 55 with 3 per cent 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 per cent benefit

**DISTRICT ATTORNEY OF THE
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Notes to the Financial Statements (Cont.)

(2) RETIREMENT COMMITMENTS – (Cont.)

reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent 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 or amended by state statute.

Contributions to the System include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 per cent is the statutory set rate that can be adjusted by the Public Retirement System's Actuarial committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each District Attorney to provide employer contributions as needed to actuarially fund the System.

The District Attorney's Retirement 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.

Parochial Employees Retirement System

Substantially all employees of the District Attorney of the Eighth Judicial district are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A, and Plan B, with separate assets and benefit provisions. All employee members participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 50 with a least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with a least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. 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 the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based

DISTRICT ATTORNEY OF THE
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Notes to the Financial Statements (Cont.)

(2) RETIREMENT COMMITMENTS - (Cont.)

proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. 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 Parochial Employees Retirement 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 Parochial Employees' Retirement System, P. O. Box 14619, Baton Rouge, Louisiana, 70898-4619, or by calling (504) 928-1361.

(3) LEASES

The District Attorney is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the account groups.

The minimum annual commitments under non-cancelable operating leases are as follows:

| YEAR ENDED DECEMBER 31, | AUTOMOBILE |
|------------------------------------|-------------------|
| 2000 | \$ 8,115 |
| 2001 | 8,115 |
| 2002 | 6,784 |
| Total | \$ 23,014 |

(4) RECEIVABLES

As of December 31, 1999, amounts due to the District Attorney of the Eighth Judicial District consisted of the following:

| | General Fund | Special Revenue |
|------------------------------------|-------------------------|----------------------------|
| Commissions On Fines & Forfeitures | \$ 1,529 | \$ -0- |
| Commissions On Court Costs | 2,685 | -0- |
| City Attorney Fees | 1,000 | -0- |
| Federal Grant | -0- | 21,723 |
| Total Receivables | \$ 5,214 | \$ 21,723 |

(5) RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

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Notes to the Financial Statements (Cont.)

(6) LITIGATION

The District Attorney is not involved in any litigation at December 31, 1999.

(7) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

| | <u>Balance 12/31/98</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance 12/31/99</u> |
|-------------------------------------|-----------------------------|------------------|--------------------|-----------------------------|
| General Fixed Assets, at Cost: | | | | |
| Building Renovations | \$ 7,431 | \$ -0- | \$ -0- | \$ 7,431 |
| Furniture & Fixtures | 16,114 | -0- | -0- | 16,114 |
| Office Equipment | 63,975 | -0- | (20,389) | 43,586 |
| Other Miscellaneous Equipment | 5,687 | -0- | -0- | 5,687 |
| Total Fixed Assets | <u>\$ 93,207</u> | <u>\$ -0-</u> | <u>\$ (20,389)</u> | <u>\$ 72,818</u> |
| Investment in General Fixed Assets: | | | | |
| General Fund Revenues | \$ 77,508 | \$ -0- | \$ (20,389) | \$ 57,119 |
| Pre-trial Intervention Fund | 2,368 | -0- | -0- | 2,368 |
| IV-D Grant Fund | 13,331 | -0- | -0- | 13,331 |
| Total Investments in Fixed Assets | <u>\$ 93,207</u> | <u>\$ -0-</u> | <u>\$ (20,389)</u> | <u>\$ 72,818</u> |

(8) 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, the Police Jury of Winn Parish, or directly by the State of Louisiana.

(9) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1999, the District Attorney for the Eighth Judicial District expended \$294,081 in reimbursement payments.

There are no restrictions on how reimbursement payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments may be subjected to further review and audit by the federal grantor agency.

(10) AGENCY FUND

The agency fund account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

*COMBINING INDIVIDUAL FUND
AND
ACCOUNT GROUP
FINANCIAL STATEMENTS*

GENERAL FUND

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The general fund is used to account for the following specific resources:

- (1) Twelve per cent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 15:571.11; to be used to defray the necessary expenses of the District Attorney's Office.
- (2) Commissions on court costs as provided by Act 293 of the 1986 legislative session which may be used to defray costs of maintaining the District Attorney's office.
- (3) Various Other Grants

*DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH*

*BALANCE SHEET
GENERAL FUND
DECEMBER 31, 1999*

| | |
|---------------------------------------------|------------------|
| ASSETS | |
| Cash and Cash Equivalents | \$ 66,093 |
| Receivables: | |
| Due From Other Governments: | |
| Commission On Fines And Forfeitures | 1,529 |
| Commission On Court Costs | 2,685 |
| Other | 1,000 |
| | <hr/> |
| TOTAL ASSETS | \$ 71,307 |
| | |
| LIABILITIES & FUND BALANCES | |
| Liabilities: | |
| Accounts Payable | \$ 2,285 |
| Retirement Payable | 21,011 |
| Taxes Payable | 7,073 |
| | <hr/> |
| TOTAL LIABILITIES | \$ 30,369 |
| | |
| Fund Balances | |
| Unreserved – Undesignated (Deficit) | \$ 40,938 |
| | <hr/> |
| TOTAL LIABILITIES & FUND BALANCE | \$ 71,307 |

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET (GAAP) BASIS AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|-------------------------------------------------------------------------------------------------------------|---------------------|---------------------|-------------------------------------------------|
| REVENUES | | | |
| Intergovernmental - | | | |
| City Attorney Fees | \$ 12,000 | \$ 12,000 | \$ -0- |
| Commissions On Fines & Forfeitures | 20,000 | 13,484 | (6,516) |
| Commissions On Court Costs | 23,000 | 22,136 | (864) |
| Grants | 112,000 | 109,153 | (2,847) |
| Other Revenue | 11,000 | 15,943 | 4,943 |
| TOTAL REVENUES | <u>\$ 178,000</u> | <u>\$ 172,716</u> | <u>\$ (5,284)</u> |
| EXPENDITURES | | | |
| General Government – Judicial | | | |
| Current: | | | |
| Automobile Expense | \$ 1,500 | \$ 1,280 | \$ 220 |
| Bank Fees | 500 | 2,029 | (1,529) |
| Conventions And Seminars | 25,000 | 24,632 | 368 |
| Criminal Court Fund Reimbursement | 40,000 | 40,000 | -0- |
| Dues And Subscriptions | 3,500 | 4,140 | (640) |
| Legal And Accounting Fees | 500 | 309 | 191 |
| Legal Library | 500 | 342 | 158 |
| Office Supplies And Postage | 8,000 | 5,517 | 2,483 |
| Other Miscellaneous | 2,000 | 2,439 | (439) |
| Public Education | 7,500 | 7,483 | 17 |
| Repairs And Maintenance | 1,500 | -0- | 1,500 |
| Salaries And Related Benefits | 242,000 | 245,558 | (3,558) |
| Travel | 12,000 | 13,098 | (1,098) |
| Telephone | 4,500 | 3,764 | 736 |
| TOTAL EXPENDITURES | <u>\$ 349,000</u> | <u>\$ 350,591</u> | <u>\$ (1,591)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ (171,000)</u> | <u>\$ (177,875)</u> | <u>\$ (6,875)</u> |
| Other Financing Sources (Uses) | | | |
| Operating Transfers In | \$ 322,500 | \$ 322,136 | \$ (364) |
| Operating Transfers Out | -0- | (163) | (163) |
| Total Other Financing Sources (Uses) | <u>\$ 322,500</u> | <u>\$ 321,973</u> | <u>\$ (527)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES) | <u>\$ 151,500</u> | <u>\$ 144,098</u> | <u>\$ (7,402)</u> |
| FUND BALANCE – BEGINNING OF YEAR | <u>(103,160)</u> | <u>(103,160)</u> | <u>-0-</u> |
| FUND BALANCE – END OF YEAR | <u>\$ 48,340</u> | <u>\$ (40,938)</u> | <u>\$ (7,402)</u> |

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

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The special revenue funds are used to account for the following specific resources:

Title IV-D Reimbursement Program - Grants from the Louisiana Department of Health and Human Resources, 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 these grants 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.

Title IV-D Incentive Program - Incentive grants from the Louisiana Department of Health and Human Resources. Incentive grants are awarded to the Louisiana DHHR by the Federal government for the collection of child support payments. These incentive grants are then passed through to each individual parish based upon the amount of child support collected in that parish. Incentive grants may be used for any lawful purpose.

Worthless Checks Collection - Fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the district attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the district attorney's office.

Pre-Trial Intervention Program - The pretrial 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 receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The program is designed to meet the needs of certain non-violent offenders in an attempt to deter future criminal or disorderly behavior; to minimize loss to victims through restitution; to reduce the court's case load supervising the accused following arrest until final disposition of the case.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA

COMBINING BALANCE SHEET
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

| | Title IV-D | Title IV-D Incentive | Worthless Check Collection | Pre-Trial Intervention | TOTAL |
|-------------------------------------|------------------|----------------------------|----------------------------------|---------------------------|------------------|
| <u>ASSETS</u> | | | | | |
| Cash and Cash Equivalents | \$ 1,513 | \$ 119 | \$ 2,899 | \$ 1,185 | \$ 5,716 |
| Receivables: | | | | | |
| Federal Grant | 20,849 | -0- | -0- | 875 | 21,724 |
| TOTAL ASSETS | \$ 22,362 | \$ 119 | \$ 2,899 | \$ 2,060 | \$ 27,440 |
| <u>FUND EQUITY</u> | | | | | |
| Fund Balances: | | | | | |
| Unreserved – Undesignated (Deficit) | \$ 22,362 | \$ 119 | \$ 2,899 | \$ 2,060 | \$ 27,440 |
| FUND BALANCES | \$ 22,362 | \$ 119 | \$ 2,899 | \$ 2,060 | \$ 27,440 |

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

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

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
& CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | Title IV-D | Title IV-D Incentive | Worthless Check Collection | Pre-Trial Intervention | TOTAL |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------|----------------------------------|---------------------------|---------------------|
| REVENUES | | | | | |
| Charges For Services: | | | | | |
| Fees | \$ -0- | \$ -0- | \$ 28,655 | \$ 40,155 | \$ 68,810 |
| Intergovernmental Grants | 294,081 | -0- | -0- | 20,000 | 314,081 |
| TOTAL REVENUES | <u>\$ 294,081</u> | <u>\$ -0-</u> | <u>\$ 28,655</u> | <u>\$ 60,155</u> | <u>\$ 382,891</u> |
| EXPENDITURES: | | | | | |
| General Governmental – Judicial Current: | | | | | |
| Bank Fees | \$ 55 | \$ 91 | \$ 186 | \$ 135 | \$ 467 |
| Auto Lease | -0- | -0- | 10,850 | -0- | 10,850 |
| Auto Insurance | -0- | -0- | 1,631 | -0- | 1,631 |
| Conventions, Seminars & Travel | -0- | -0- | 1,321 | 12,276 | 13,597 |
| Dues And Subscriptions | -0- | -0- | 64 | 35 | 99 |
| Merchant Refunds | -0- | -0- | 2,796 | -0- | 2,796 |
| Office Supplies | -0- | -0- | 33 | -0- | 33 |
| Other Miscellaneous | -0- | -0- | 516 | 6,900 | 7,416 |
| Public Education | -0- | -0- | 8,033 | 14,417 | 22,450 |
| Repairs And Maintenance | -0- | -0- | 584 | -0- | 584 |
| Salaries And Related Benefits | -0- | -0- | -0- | 23,863 | 23,863 |
| Victim Restitution | -0- | -0- | -0- | 625 | 625 |
| TOTAL EXPENDITURES | <u>\$ 55</u> | <u>\$ 91</u> | <u>\$ 26,014</u> | <u>\$ 58,251</u> | <u>\$ 84,411</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | <u>\$ 294,026</u> | <u>\$ (91)</u> | <u>\$ 2,641</u> | <u>\$ 1,904</u> | <u>\$ 298,480</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Operating Transfers In | \$ -0- | \$ 163 | \$ -0- | \$ -0- | \$ 163 |
| Operating Transfers Out | (317,293) | -0- | -0- | (4,843) | (322,136) |
| TOTAL OTHER FINANCING SOURCES (USES) | <u>\$ (317,293)</u> | <u>\$ 163</u> | <u>\$ -0-</u> | <u>\$ (4,843)</u> | <u>\$ (321,973)</u> |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES) | <u>\$ (23,267)</u> | <u>\$ 72</u> | <u>\$ 2,641</u> | <u>\$ (2,939)</u> | <u>\$ (23,493)</u> |
| FUND BALANCE – BEGINNING | 45,629 | 47 | 258 | 4,999 | 50,933 |
| FUND BALANCE - ENDING | <u>\$ 22,362</u> | <u>\$ 119</u> | <u>2,899</u> | <u>\$ 2,060</u> | <u>\$ 27,440</u> |

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

**DISTRICT ATTORNEY OF THE EIGHTH 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, 1999**

| | TITLE IV-D | | | TITLE IV-D INCENTIVE | | |
|--------------------------------------------------------------------------------------------------------|--------------------|--------------------|-------------------|----------------------|----------------|-----------------|
| | BUDGET | ACTUAL | VARIANCE | BUDGET | ACTUAL | VARIANCE |
| REVENUES | | | | | | |
| Charges for Services: | | | | | | |
| Fees | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- |
| Intergovernmental Grants | 300,000 | 294,081 | (5,919) | 175 | -0- | (175) |
| TOTAL REVENUES | <u>\$ 300,000</u> | <u>\$ 294,081</u> | <u>\$ (5,919)</u> | <u>\$ 175</u> | <u>\$ -0-</u> | <u>\$ (175)</u> |
| EXPENDITURES | | | | | | |
| Government – Judicial | | | | | | |
| Current: | | | | | | |
| Bank Fees | \$ 50 | \$ 55 | \$ (5) | \$ 45 | \$ 91 | \$ (46) |
| Auto Lease | -0- | -0- | -0- | -0- | -0- | -0- |
| Auto Insurance | -0- | -0- | -0- | -0- | -0- | -0- |
| Conventions, Seminars & Travel | -0- | -0- | -0- | -0- | -0- | -0- |
| Dues And Subscriptions | -0- | -0- | -0- | -0- | -0- | -0- |
| Merchant Refunds | -0- | -0- | -0- | -0- | -0- | -0- |
| Mileage | -0- | -0- | -0- | -0- | -0- | -0- |
| Office Supplies | -0- | -0- | -0- | -0- | -0- | -0- |
| Other Miscellaneous | -0- | -0- | -0- | -0- | -0- | -0- |
| Public Education | -0- | -0- | -0- | -0- | -0- | -0- |
| Repairs And Maintenance | -0- | -0- | -0- | -0- | -0- | -0- |
| Salaries And Related Benefits | -0- | -0- | -0- | -0- | -0- | -0- |
| Victim Restitution | -0- | -0- | -0- | -0- | -0- | -0- |
| TOTAL EXPENDITURES | <u>\$ 50</u> | <u>\$ 55</u> | <u>\$ (5)</u> | <u>\$ 45</u> | <u>\$ 91</u> | <u>\$ (46)</u> |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses) | <u>\$ 299,950</u> | <u>\$ 294,026</u> | <u>\$ (5,924)</u> | <u>\$ 130</u> | <u>\$ (91)</u> | <u>\$ (221)</u> |
| Other Financing Sources (Uses) | | | | | | |
| Operating Transfers In | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 163 | \$ 163 |
| Operating Transfers Out | (320,000) | (317,293) | 2,707 | -0- | -0- | -0- |
| Total Other Financing Sources (Uses) | <u>\$(320,000)</u> | <u>\$(317,293)</u> | <u>\$ 2,707</u> | <u>\$ -0-</u> | <u>\$ 163</u> | <u>\$ 163</u> |
| Excess (Deficiency) Of Revenues Over (Under) Expenditures & Other Financing Sources (Uses) | \$ (20,050) | \$ (23,267) | \$ (3,217) | \$ 130 | \$ 72 | \$ (58) |
| FUND BALANCE-BEGINNING | 45,629 | 45,629 | -0- | 47 | 47 | -0- |
| FUND BALANCE-ENDING: | <u>\$ 25,579</u> | <u>\$ 22,362</u> | <u>\$ (3,217)</u> | <u>\$ 177</u> | <u>\$ 119</u> | <u>\$ (58)</u> |

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

| WORTHLESS CHECK COLLECTION FEE | | | PRE-TRIAL INTERVENTION | | | TOTALS | | |
|--------------------------------|------------------|-----------------|------------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
| BUDGET | ACTUAL | VARIANCE | BUDGET | ACTUAL | VARIANCE | BUDGET | ACTUAL | VARIANCE |
| \$ 28,500 | \$ 28,655 | \$ 155 | \$ 35,000 | \$ 40,155 | \$ 5,155 | \$ 63,500 | \$ 68,810 | \$ 5,310 |
| -0- | -0- | -0- | 24,000 | 20,000 | (4,000) | 324,175 | 314,081 | (10,094) |
| <u>\$ 28,500</u> | <u>\$ 28,655</u> | <u>\$ 155</u> | <u>\$ 59,000</u> | <u>\$ 60,155</u> | <u>\$ 1,155</u> | <u>\$ 387,675</u> | <u>\$ 382,891</u> | <u>\$ (4,784)</u> |
| \$ 50 | \$ 186 | \$ (136) | \$ 50 | \$ 135 | \$ (85) | \$ 195 | \$ 467 | \$ (272) |
| 7,500 | 10,850 | (3,350) | -0- | -0- | -0- | 7,500 | 10,850 | (3,350) |
| 1,800 | 1,631 | 169 | -0- | -0- | -0- | 1,800 | 1,631 | 169 |
| -0- | 1,321 | (1,321) | 500 | 12,276 | (11,776) | 500 | 13,597 | (13,097) |
| 250 | 64 | 186 | 250 | 35 | 215 | 500 | 99 | 401 |
| 2,500 | 2,796 | (296) | -0- | -0- | -0- | 2,500 | 2,796 | (296) |
| 1,500 | -0- | 1,500 | 12,000 | -0- | 12,000 | 13,500 | -0- | 13,500 |
| 500 | 33 | 467 | 500 | -0- | 500 | 1,000 | 33 | 967 |
| 1,500 | 516 | 984 | 5,000 | 6,900 | (1,900) | 6,500 | 7,416 | (916) |
| 10,000 | 8,033 | 1,967 | 10,000 | 14,417 | (4,417) | 20,000 | 22,450 | (2,450) |
| -0- | 584 | (584) | -0- | -0- | -0- | -0- | 584 | (584) |
| -0- | -0- | -0- | 30,000 | 23,863 | 6,137 | 30,000 | 23,863 | 6,137 |
| -0- | -0- | -0- | 500 | 625 | (125) | 500 | 625 | (125) |
| <u>\$ 25,600</u> | <u>\$ 26,014</u> | <u>\$ (414)</u> | <u>\$ 58,800</u> | <u>\$ 58,251</u> | <u>\$ 549</u> | <u>\$ 84,495</u> | <u>\$ 84,411</u> | <u>\$ 84</u> |
| \$ 2,900 | \$ 2,641 | \$ (259) | \$ 200 | \$ 1,904 | \$ 1,704 | \$ 303,180 | \$ 298,480 | \$ (4,700) |
| \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ -0- | \$ 163 | \$ 163 |
| -0- | -0- | -0- | -0- | (4,843) | (4,843) | (320,000) | (322,136) | (2,136) |
| <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ (4,843)</u> | <u>\$ (4,843)</u> | <u>\$ (320,000)</u> | <u>\$ (321,973)</u> | <u>\$ (1,973)</u> |
| \$ 2,900 | \$ 2,641 | \$ (259) | \$ 200 | \$ (2,939) | \$ (3,139) | \$ (16,820) | \$ (23,493) | \$ (6,673) |
| 258 | 258 | -0- | 4,999 | 4,999 | -0- | 50,933 | 50,933 | -0- |
| <u>\$ 3,158</u> | <u>\$ 2,899</u> | <u>\$ (259)</u> | <u>\$ 5,199</u> | <u>\$ 2,060</u> | <u>\$ (3,139)</u> | <u>\$ 34,113</u> | <u>\$ 27,440</u> | <u>\$ (6,673)</u> |

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Asset Forfeiture Fund - This fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants, or distributed to the appropriate recipient, in accordance with applicable laws.

DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH

BALANCE SHEET
AGENCY FUND
ASSET FORFEITURE FUND
DECEMBER 31, 1999

ASSETS

| | |
|---------------------------|------------------------|
| Cash and Cash Equivalents | \$ 3,328 |
| TOTAL ASSETS | <u>\$ 3,328</u> |

LIABILITIES

| | |
|--------------------------------------------|------------------------|
| Due To Law Enforcement Agencies And Others | \$ 3,328 |
| TOTAL LIABILITIES | <u>\$ 3,328</u> |

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

DISTRICT ATTORNEY OF THE EIGHTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 WINN PARISH

AGENCY FUND
 ASSET FORFEITURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 1999

| | Balance 12/31/98 | Additions | Deletions | Balance 12/31/99 |
|--------------------------------------------|---------------------|-----------------|-----------------|---------------------|
| <u>ASSETS</u> | | | | |
| Cash and Cash Equivalents | \$ 26 | \$ 3,887 | \$ (527) | \$ 3,386 |
| TOTAL ASSETS | \$ 26 | \$ 3,887 | \$ (527) | \$ 3,386 |
| <u>LIABILITIES</u> | | | | |
| Due To Law Enforcement Agencies And Others | \$ 26 | \$ 3,887 | \$ (527) | \$ 3,386 |
| TOTAL LIABILITIES | \$ 26 | \$ 3,887 | \$ (527) | \$ 3,386 |

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

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets not used in proprietary fund operations or accounted for in trust funds.

*DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH*

*STATEMENT OF GENERAL FIXED ASSEST – BY SOURCE
DECEMBER 31, 1999*

GENERAL FIXED ASSETS, AT COST:

| | |
|-----------------------------------|-------------------------|
| Building: | |
| Renovations | \$ 7,431 |
| Furniture And Fixtures | 16,114 |
| Office Equipment | 43,586 |
| Other Miscellaneous | <u>5,687</u> |
| TOTAL GENERAL FIXED ASSETS | <u>\$ 72,818</u> |

INVESTMENT IN GENERAL FIXED ASSETS:

| | |
|-----------------------------------------------------|-------------------------|
| General Fund Revenues | \$ 57,119 |
| Pre-Trial Intervention Revenues | 2,368 |
| IV-D Grant | <u>13,331</u> |
| TOTAL INVESTMENT IN GENERAL FIXED ASSETS | <u>\$ 72,818</u> |

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

DISTRICT ATTORNEY OF THE EIGHTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 WINN PARISH

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 1999

| | <u>Balance 12/31/98</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance 12/31/99</u> |
|-------------------------------|-----------------------------|------------------|--------------------|-----------------------------|
| Buildings: | | | | |
| Renovations | \$ 7,431 | \$ -0- | \$ -0- | \$ 7,431 |
| Furniture And Fixtures | 16,114 | -0- | -0- | 16,114 |
| Office Equipment | 63,975 | -0- | (20,389) | 43,586 |
| Other Miscellaneous Equipment | 5,687 | -0- | -0- | 5,687 |
| TOTALS | <u>\$ 93,207</u> | <u>\$ -0-</u> | <u>\$ (20,389)</u> | <u>\$ 72,818</u> |

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

OTHER SUPPLEMENTARY INFORMATION

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

Tel: (318) 992-6348

Fax: (318) 992-4374

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LEGISLATIVE AUDITOR

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REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Terry Reeves, District Attorney
of the Eighth Judicial District
P.O. Drawer 1384
Winnfield, Louisiana

COMPLIANCE

I have audited the compliance of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, 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 each of its major federal programs for the year ended December 31, 1999. The District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's major federal programs are 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 each of its major federal programs is the responsibility of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's management. My responsibility is to express an opinion on District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; 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 I 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 District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's compliance with those requirements.

In my opinion, District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, 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 my audit, I considered District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program 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 compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, the Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

John R. Vercher

Jena, Louisiana

May 18, 2000

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| | <u>Federal CFDA Number</u> | <u>Agency Or Pass-Through Number</u> | <u>Federal Disbursements/ Expenditures</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------------|----------------------------------------------------|
| US Department of Health and Human Services | | | |
| Passed Through Louisiana Department Of Social Services, Office Of Family Security; Child Support Enforcement Program (Title IV-D of Social Security Act) | 93.563 | 355000641 | \$ 294,081 |
| US Department of Justice- Byrne Formula Grant Program | | | |
| Passed Through Louisiana Commission On Law Enforcement; Pre-Trial Intervention Program | 16.579 | B99-3001 | 20,000 |
| Bureau Of Justice Assistance | | | |
| Passed Through Louisiana Commission On Law Enforcement; Domestic Violence | 16.575 | 96-M3-M.05-0458 | 10,793 |
| Bureau Of Justice Assistance | | | |
| Passed Through Louisiana Commission On Law Enforcement; Victim Assistance | 16.575 | LA | 22,917 |
| Bureau Of Justice Assistance | | | |
| Passed Through Louisiana Commission On Law Enforcement; Domestic Violence/Sexual Assault | 16.575 | M97-3-005 | 5,432 |
| Bureau Of Justice Assistance | | | |
| Passed Through Louisiana Commission On Law Enforcement; Elderly Victim Assistance | 16.575 | 97-C3-V.4-0354 | 18,217 |
| Bureau Of Justice Assistance | | | |
| Passed Through St. Martin; Elderly Victim Assistance | 16.575 | SALLT-ECVA | 10,591 |
| Juvenile Justice And Delinquency Prevention | | | |
| Passed Through Louisiana Department Of Public Safety And Corrections; Youth Alcohol Program | 16.54 | 9913 | 16,330 |
| Juvenile Justice And Delinquency Prevention | | | |
| Passed Through Louisiana Department Of Education; Governor's Safe And Drug Free Schools And Communities Act Program | 16.54 | 99-73-K5-D | 24,873 |
| | | | <u>\$ 423,234</u> |

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note A – Single Audit Requirements

In July 1996, the Single Audit Act Amendments of 1996 (1996 Act) were enacted and superseded the Single Audit Act of 1984. In June 1997 OMB issued a revised Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, to implement the changes from the 1996 Act and to rescind Circular A-128. The new requirements state that an entity expending \$300,000 or more of federal funds adhere to the requirements of Single Audit.

The funds used to account for these funds use the modified accrual basis of accounting.

Supplementary schedule. Presented for purposes of additional analysis only.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 1999

I have audited the component unit financial statement of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, as of and for the year ended December 31, 1999 and have issued my report thereon dated May 18, 2000. 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. My audit of the financial statements as of December 31, 1999 resulted in a qualified 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

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:

| CFDA Number (s) | Name Of Federal Program (or Cluster) |
|-----------------|-----------------------------------------------------|
| 93.563 | U. S. Department of Health and Human Resources IV-D |

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 300,000

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COST -- (CONT.)
For the Year Ended December 31, 1999

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

| Reference | Description of Finding | Recommendation |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| 99-C-1 | <p><u>Bonuses paid to employees.</u></p> <p>The District Attorney's Office paid onetime bonuses of \$250 to ten of its employees in December of 1999. Article V11R7 Section 14 of the Louisiana constitution of 1974 prohibits bonuses being paid to employees..</p> | <p>The District Attorney's Office should discontinue its practice of paying bonuses to employees.</p> |

| Reference | Description of Finding | Recommendation |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 99-C-2 | <p><u>Distribution of "Amounts Due Other Governmental Units"</u></p> <p>The District Attorney's Office has not dispersed amounts due some other governmental units from fees collected in accordance with R.S. 22:1065.1.</p> | <p>The District Attorney's Office should determine amounts owed other governmental units and make distributions to those governments as soon as possible.</p> |

Section III Federal Awards Findings and Questioned Costs

No items to report.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
DECEMBER 31, 1999

MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS

| REFERENCE | DESCRIPTION OF FINDING | CORRECTIVE ACTION PLANNED | CONTACT PERSON | COMPLETION DATE | ANTICIPATED |
|-----------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------|-------------|
| 99-C-1 | Bonuses Paid To Employees | These payments represent salary increases for future services in accordance with A.G. Opinion No. 95-145 which says in part "that payments of additional compensation to public employees to be constitutionally valid must be in the form of salary increases for future services to be rendered, not extra compensation for past service already rendered and recompensed". | Terry Reeves | December 31, 2000 | |
| 99-C-2 | Distribution of Amounts Due Other Governmental Units. | Any amounts owed in relation to "amounts due other governmental units" fees is a liability of the criminal court fund of the Winn Parish Police Jury, not the District Attorney's Office. | Terry Reeves | December 31, 2000 | |

*DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH*

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 Eighth Judicial District, Winn Parish, Winnfield, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended December 31, 1998.

98-M-1 Documenting Travel Expenses - (Resolved)

The District Attorney's Office began documenting the reason expenditures are made or how many people are participating.

98-M-2 Monthly Financial Statements - (Resolved)

The District Attorney's Office purchased an accounting program that allows monthly financial statements with budget comparisons.

98-M-3 Payroll Taxes Paid Late - (Resolved)

The office began filing payroll forms and paying all payroll taxes when due.

98-M-4 General Fund Deficit - (Resolved)

The District Attorney's Office implemented a financial plan that eliminated the general fund deficit.

98-C-1 Amended Budget - (Resolved)

The office monitored its budget to know when the budget had an unfavorable variance.

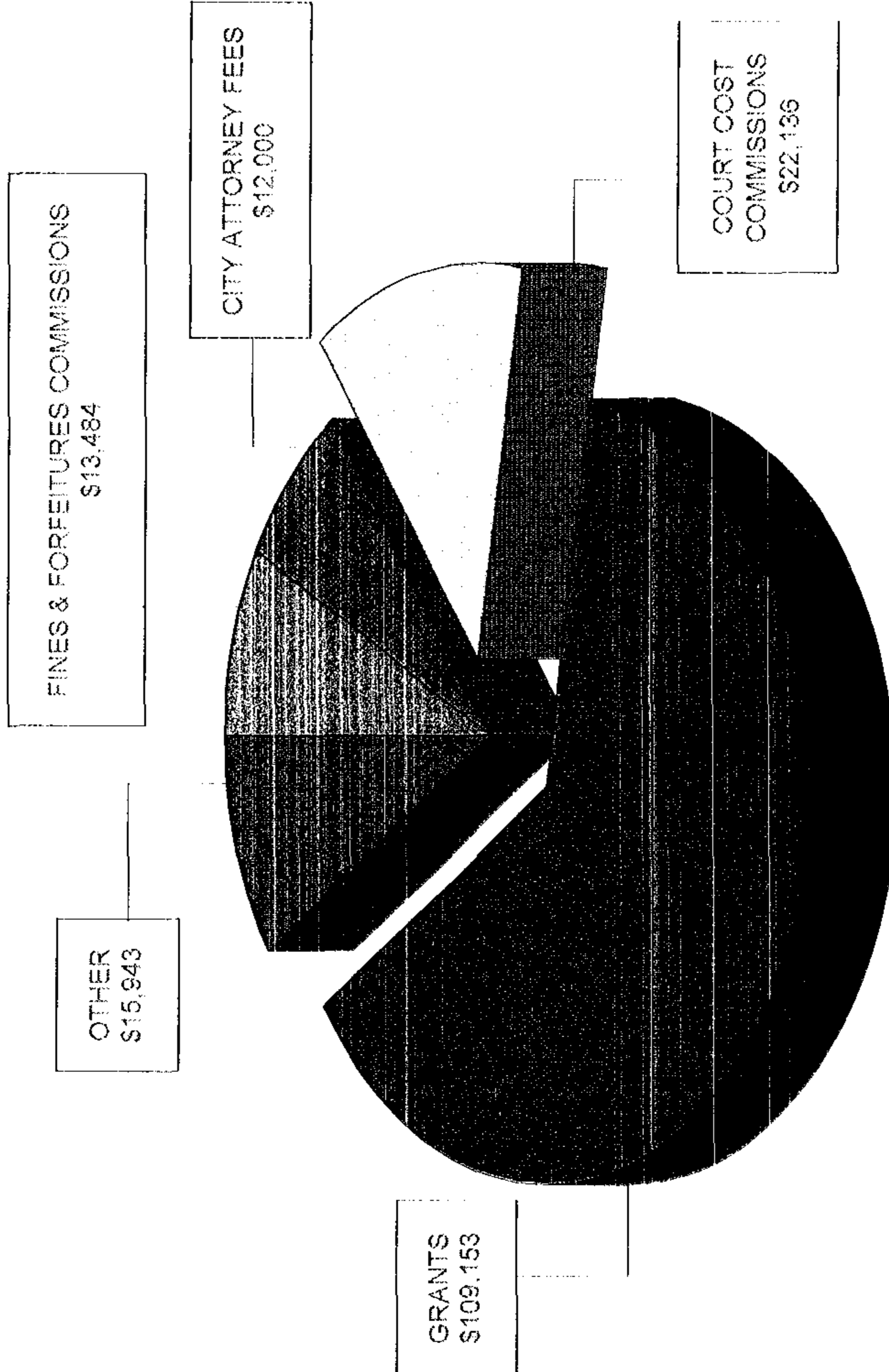
98-C-2 Bonuses Paid To Employees - (Resolved)

These payments represent salary increases for future services in accordance with A.G. Opinion No. 95-145 which says in part "that payments of additional compensation to public employees to be constitutionally valid must be in the form of salary increases for future services to be rendered, not extra compensation for past service already rendered and recompensed".

GRAPHS

DISTRICT ATTORNEY OF THE 3RD DISTRICT

GENERAL FUND REVENUES - 1999



DISTRICT ATTORNEY OF THE 8TH DISTRICT

GENERAL FUND EXPENDITURES 1999

OTHER OPERATING EXPENSES
\$14,776

AUTO EXPENSE
\$1,280

TELEPHONE
\$3,764

CONVENTIONS
&
SEMINARS
\$24,632

PUBLIC EDUCATION
\$7,483

CRIMINAL COURT
FUND
REIMBURSEMENT
\$40,000

TRAVEL
\$13,098

SALARIES
&
RELATED
\$245,558

