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**DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
FINANCIAL REPORT
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 to appropriate state 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 JUN 28 2000

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MANY, LOUISIANA
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DECEMBER 31, 1999

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GENERAL PURPOSE FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Honorable Don M. Burkett, District Attorney
of the Eleventh Judicial District
P. O. Box 1557
Many, Louisiana 71449

We have audited the accompanying general purpose financial statements of the District Attorney of the Eleventh Judicial District, Many, Louisiana, as of and for the year then ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Eleventh Judicial District and his management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eleventh Judicial District, Many, Louisiana, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 30, 2000, on our consideration of the District Attorney of the Eleventh Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Eleventh Judicial District, Many, Louisiana, taken as a whole. The accompanying supplementary information schedules 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 general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the year ended December 31, 1998, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Eleventh Judicial District, Many, dated May 6, 1999.

Hines, Jackson & Hines
Natchitoches, Louisiana
May 30, 2000

COMBINED STATEMENTS - OVERVIEW

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1999

	<i>Governmental Fund Type</i>		
	General	Debt Service	Special Revenue
ASSETS			
Cash and cash equivalents	\$ 42,423	\$ 5,743	\$ 30,078
Receivables			
Commissions on fines, forfeitures, and court costs	21,481	0	0
LACE	9,131	0	0
Federal grant	0	0	16,039
State grant	0	0	3,500
Other	2,320	0	0
Due from other governments	0	0	0
Prepaid expenditures	10,046	0	0
Equipment	0	0	0
Amount to be provided for the retirement of long-term debt	0	0	0
 Total Assets	 \$ 85,401	 \$ 5,743	 \$ 49,617
 LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 11,292	\$ 0	\$ 0
Due to law enforcement agencies and others	0	0	0
Payroll and payroll related payables	9,682	0	2,717
Certificate of Indebtedness	0	0	0
 Total Liabilities	 20,974	 0	 2,717
 Fund Equity			
Investment in general fixed assets	0	0	0
Fund balance			
Reserved for prepaid expenditures	0	0	0
Reserved for Debt Service	0	5,743	0
Unreserved	64,427	0	46,900
 Total Fund Equity	 64,427	 5,743	 46,900
 Total Liabilities and Fund Equity	 \$ 85,401	 \$ 5,743	 \$ 49,617

EXHIBIT A

<u>Fiduciary</u>	<u>Account Group</u>		<u>Totals</u>	
<u>Agency Fund</u>	<u>General</u>	<u>General</u>	<u>(Memorandum Only)</u>	
	<u>Fixed Assets</u>	<u>Long-Term Debt</u>	<u>1999</u>	<u>1998</u>
\$ 175	\$ 0	\$ 0	\$ 78,419	\$ 76,954
0	0	0	21,481	21,425
0	0	0	9,131	19,898
0	0	0	16,039	12,268
0	0	0	3,500	5,423
0	0	0	2,320	1,041
0	0	0	0	18,417
0	0	0	10,046	7,728
0	306,860	0	306,860	300,795
<u>0</u>	<u>0</u>	<u>23,000</u>	<u>23,000</u>	<u>42,000</u>
<u>\$ 175</u>	<u>\$ 306,860</u>	<u>\$ 23,000</u>	<u>\$ 470,796</u>	<u>\$ 505,949</u>
\$ 0	\$ 0	\$ 0	\$ 11,292	\$ 14,331
175	0	0	175	18,747
0	0	0	12,399	10,073
<u>0</u>	<u>0</u>	<u>23,000</u>	<u>23,000</u>	<u>42,000</u>
175	0	23,000	46,866	85,151
0	306,860	0	306,860	300,795
0	0	0	0	7,728
0	0	0	5,743	3,524
<u>0</u>	<u>0</u>	<u>0</u>	<u>111,327</u>	<u>108,751</u>
<u>0</u>	<u>306,860</u>	<u>0</u>	<u>423,930</u>	<u>420,798</u>
<u>\$ 175</u>	<u>\$ 306,860</u>	<u>\$ 23,000</u>	<u>\$ 470,796</u>	<u>\$ 505,949</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1999

	General	Debt Service	Special Revenue	Totals (Memorandum Only)	
				1999	1998
Revenues					
Fees, charges, and commissions for services	\$ 376,221	\$ 0	\$ 59,755	\$ 435,976	\$ 496,711
Intergovernmental	255,143	0	130,564	385,707	252,699
Interest revenue	1,577	0	662	2,239	2,392
Miscellaneous	4,863	0	0	4,863	5,304
Total Revenues	637,804	0	190,981	828,785	757,106
Expenditures					
Personal services & related benefits	202,982	0	136,577	339,559	305,902
Operating services	196,700	8	9,286	205,994	203,919
Materials and supplies	25,809	0	614	26,423	30,708
Travel and other charges	31,238	0	1,023	32,261	19,070
Parochial retirement credit	0	0	0	0	77,037
Debt service	0	21,318	0	21,318	22,367
Capital outlay	6,163	0	0	6,163	53,269
Total Expenditures	462,892	21,326	147,500	631,718	712,272
Excess of Revenues Over/(Under) Expenditures	174,912	(21,326)	43,481	197,067	44,834
Other Financing Sources/(Uses)					
Operating transfers in/(out)	31,455	23,545	(55,000)	0	0
Intergovernmental transfers in/(out)	(200,000)	0	0	(200,000)	(50,000)
Total Other Financing Source/(Uses)	(168,545)	23,545	(55,000)	(200,000)	(50,000)
Excess of Revenues and Other Sources Over/(Under) Expenditures and Other Uses	6,367	2,219	(11,519)	(2,933)	(5,166)
(Increase)/decrease in reserves					
Prepaid expenditures	7,728	0	0	7,728	(1,372)
Debt service	0	(2,219)	0	(2,219)	(1,661)
Net change in unreserved fund balance for the year	14,095	0	(11,519)	2,576	(8,199)
Fund Balances-Unreserved, Beginning of year	50,332	0	58,419	108,751	116,950
Fund Balances-Unreserved, End of year	<u>\$ 64,427</u>	<u>\$ 0</u>	<u>\$ 46,900</u>	<u>\$ 111,327</u>	<u>\$ 108,751</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1999

	<u>General Fund</u>		<u>Variance</u> <u>Fav./(Unfav.)</u>
	<u>Budget</u>	<u>Actual</u>	
Revenues			
Fees, charges, and commissions for services	\$ 375,000	\$ 376,221	\$ 1,221
Intergovernmental	250,000	255,143	5,143
Interest revenue	2,500	1,577	(923)
Miscellaneous	<u>5,000</u>	<u>4,863</u>	<u>(137)</u>
Total Revenues	632,500	637,804	5,304
Expenditures			
Personal services and related benefits	202,792	202,982	(190)
Operating services	198,000	196,700	1,300
Materials and supplies	25,000	25,809	(809)
Travel and other charges	32,000	31,238	762
Capital outlay	<u>6,163</u>	<u>6,163</u>	<u>0</u>
Total expenditures	<u>463,955</u>	<u>462,892</u>	<u>1,063</u>
Excess of Revenues Over/(Under) Expenditures	168,545	174,912	6,367
Other Financing Sources/(Uses)			
Operating transfers in/(out)	31,455	31,455	0
Intergovernmental transfers in/(out)	<u>(200,000)</u>	<u>(200,000)</u>	<u>0</u>
Total Other Financing Sources/(Uses)	<u>(168,545)</u>	<u>(168,545)</u>	<u>0</u>
Excess of Revenues and Other Sources Over/ (Under) Expenditures and Other Uses	<u>\$ 0</u>	6,367	<u>\$ 6,367</u>
(Increase)/Decrease in Reserve for Prepaid Expenditures		<u>7,728</u>	
Net Change in Unreserved Fund Balance for the Year		14,095	
Fund Balances-Unreserved, Beginning of year		<u>50,332</u>	
Fund Balances-Unreserved, End of year		<u>\$ 64,427</u>	

Special Revenue Funds		
Budget	Actual	Variance Fav./Unfav.)
\$ 61,500	\$ 59,755	\$ (1,745)
134,000	130,564	(3,436)
500	662	162
<u>0</u>	<u>0</u>	<u>0</u>
196,000	190,981	(5,019)
128,500	136,577	(8,077)
9,750	9,286	464
2,000	614	1,386
750	1,023	(273)
<u>0</u>	<u>0</u>	<u>0</u>
<u>141,000</u>	<u>147,500</u>	<u>(6,500)</u>
55,000	43,481	(11,519)
(55,000)	(55,000)	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>(55,000)</u>	<u>(55,000)</u>	<u>0</u>
<u>\$ 0</u>	(11,519)	<u>\$ (11,519)</u>
	<u>0</u>	
	(11,519)	
	<u>58,419</u>	
	<u>\$ 46,900</u>	

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 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 Eleventh Judicial District encompasses the parishes of Sabine and DeSoto, Louisiana.

The accounting and reporting policies of the District Attorney of the Eleventh Judicial District of Sabine and DeSoto Parishes conform to generally accepted accounting principles as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial principles. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to Louisiana Revised Statutes 24:513 and 24:517, and to the industry audit guide, Audits of State and Local Governmental Units.

A. Financial Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Eleventh 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 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 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 respective parish police jury is the financial reporting entity for each parish. The financial reporting entity consists of a) the primary government (police jury), b) organizations for which the primary government is financially accountable, and c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Continued)

The District Attorney of the Eleventh Judicial District is not financially dependent on either police jury and does not impose specific financial burdens on either police jury. For these reasons, the District Attorney was determined not to be a component unit of either parish police jury. 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 government unit, or the other governmental units that comprise the financial reporting entity.

B. 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. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. 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. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. 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. The funds are grouped in this report into generic fund types and broad fund categories as follows:

Governmental Funds

General Fund - The general operating fund of the District Attorney is used to account for all financial resources that are not required to be accounted for in another fund. It was established in compliance with Louisiana Revised Statute 15:571.11 as amended, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Special Revenue - The 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 Eleventh Judicial District consist of the following:

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 the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks 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. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund Accounting (Continued)

Victim Assistance Fund - To account for the activities provided by the District Attorney under Louisiana Revised Statute 16:17, which provides for the creation of a victim assistance coordinator within the district. The purpose of the victim assistance coordinator is to assist victims and their families through the entire criminal justice process and to facilitate the delivery of victims services and rights as provided by law.

Fiduciary Fund

Agency funds - funds 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. The agency funds of the District Attorney of the Eleventh Judicial District consist of the following:

Asset Forfeiture Fund - 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.

The Bail Bond Fee Fund - used as a depository for the two percent (2%) fee on the premium of all criminal bail bonds written by commercial surety underwriters in the State of Louisiana as established by Louisiana Revised Statute 22:1065.1. These funds are distributed by the District Attorney in accordance to applicable statutes.

Account Groups - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities not recorded in the funds because they do not directly affect net expendable available financial resources.

General fixed assets account group - This is not a fund but rather an account group that is used to account for general fixed assets acquired principally for general purposes and excludes fixed assets in the Enterprise 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 not reported in the proprietary funds.*

C. General Fixed Assets and 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.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. General Fixed Assets and Long-Term Debt (Continued)

Fixed assets used in 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. 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 asset costs have been estimated. No depreciation has been provided on general fixed assets.

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.

D. 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. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period. 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 and asset forfeitures 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, 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).

E. Budget Practice

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.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Vacation and Sick Leave

Full-time employees of the District Attorney's office earn ten days vacation leave and six days sick leave each year. Leave cannot be accumulated from one calendar year to the next, and there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements. Sick leave may be accumulated up to a maximum of 20 days, but lapses at termination of employment.

G. Cash and Cash Equivalents

Consistent with GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the District Attorney defines cash and cash equivalents as follows:

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other *kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.*

Cash equivalents - all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

H. Receivables

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

I. 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 to 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.

J. Prepaid Items

Payments made for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items.

K. Fund Equity

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

Reserved for prepaid expenditures: This reserve was created to represent those portions of fund equity not appropriable for expenditure because the District Attorney expects to use these resources within the next budgetary period for the designated purpose.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Fund Equity (Continued)

Reserved for debt service: This reserve was created to represent those portions of fund equity not appropriate for expenditure because the District Attorney expects to use these resources within the next budgetary period of the designated purpose.

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been prepared in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

M. Total Columns on Combined Statements - Overview

Total columns on the general purpose financial 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. Interfund eliminations have not been made in the aggregation of this data. Certain amounts from prior year financial statements have been reclassified to conform to current year classifications.

N. Estimates

The presentation 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.

O. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by District Attorney of the Eleventh Judicial District.

P. Sabine Program For At-Risk Kids

The District Attorney was awarded a grant under Title V, a federally financed program whose objective is to increase the capacity of state and local governments to support the development of more effective preventive programs to improve the juvenile justice system through a risk and protective factors focused programming approach. The key components of the program are the creation of an alternative school program for students at-risk of expulsion and to increase family and community protective factors through governmental agencies to develop new recreational and employment opportunities for area youth. Although the grant was awarded to the District Attorney, the program is being run by the Sabine Parish School Board with all grant revenues and related expenses included in their audit report.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 2 CASH AND CASH EQUIVALENTS

Louisiana Revised Statutes authorize the District Attorney to invest in United States bonds, treasury notes or certificates, or to 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. Deposits 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.

As reflected on Exhibit A, the District Attorney had cash and cash equivalents totaling \$78,419 at December 31, 1999, as follows:

	<u>General</u>	<u>Debt Service</u>	<u>Special Revenue</u>	<u>Agency</u>	<u>Total</u>
Demand deposits	\$ 42,423	\$ 5,743	\$ 14,443	\$ 175	\$ 62,784
Interest bearing demand deposits	<u>0</u>	<u>0</u>	<u>15,635</u>	<u>0</u>	<u>15,635</u>
Total	<u>\$ 42,423</u>	<u>\$ 5,743</u>	<u>\$ 30,078</u>	<u>\$ 175</u>	<u>\$ 78,419</u>

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 bank. 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, 1999, the District Attorney had \$82,106 in bank deposits of which \$82,106 were secured by federal deposit insurance.

NOTE 3 RECEIVABLES

The following are revenues receivable at December 31, 1999:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Agency Fund</u>	<u>Total</u>
Commissions on fines, forfeitures, and court costs	\$ 21,481	\$ 0	\$ 0	\$ 21,481
Federal grant	0	16,039	0	16,039
State grant	0	3,500	0	3,500
LACE	9,131	0	0	9,131
Other	<u>2,320</u>	<u>0</u>	<u>0</u>	<u>2,320</u>
Total	<u>\$ 32,932</u>	<u>\$ 19,539</u>	<u>\$ 0</u>	<u>\$ 52,471</u>

NOTE 4 CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance December 31, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 1999</u>
Equipment	<u>\$ 300,795</u>	<u>\$ 6,163</u>	<u>\$ 98</u>	<u>\$ 306,860</u>

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 5 GENERAL LONG-TERM DEBT

The following is a summary of debt transactions of the District Attorney for the year ended December 31, 1999:

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Amount Outstanding</u>
Certificate of Indebtedness, Series 1996	5.5%	2000	\$ 80,000	\$ 23,000
Total			\$ 80,000	\$ 23,000

The annual requirements to amortize all debt outstanding as of December 31, 1999, including interest payments are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 23,000	\$ 1,265	\$ 24,265
Total	\$ 23,000	\$ 1,265	\$ 24,265

NOTE 6 OBLIGATIONS UNDER LEASE AGREEMENTS

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

Following is a schedule of future minimum rental payments required under leases that have initial or remaining noncancellable lease items as of December 31, 1999:

<u>Year Ending December 31,</u>	<u>Auto #1</u>	<u>Auto #2</u>	<u>Total</u>
2000	\$ 2,747	\$ 3,392	\$ 6,139
2001	229	1,413	1,642
Total	\$ 2,976	\$ 4,805	\$ 7,781

The District Attorney was not obligated under any capital lease agreements at December 31, 1999.

NOTE 7 PENSION PLANS

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System. Secretaries 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.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 7 PENSION PLANS (CONTINUED)

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

	<u>Employer</u>	<u>Employee</u>
District Attorneys' Retirement System	0.00%	7.00%
Parochial Employees' Retirement System	7.75%	9.50%

A. District Attorneys' 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 or the Louisiana District Attorneys' Association, are eligible to participate in this system.

Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 percent of his average final compensation.

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

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. The .2 percent is the statutory set rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute a percentage of their salaries to the System.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana, 70802-8143, or by calling (504) 267-4824.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 7 PENSION PLANS (CONTINUED)

A. District Attorneys' Retirement System (Continued)

Plan members are required by state statute to contribute 7.00% of earned compensation. Employer contributions for the year were 0.00% of members' earnings, as set by the Public Retirement Systems' Actuarial Committee. The employees' contributions are deducted from the employees' salaries and are remitted by the District Attorney on a quarterly basis. The District Attorney's contributions to the System for the year ended December 31, 1999, was \$0, equal to the required contributions for the year.

B. Parochial Employees' Retirement System

Substantially all employees of the District Attorney of the Eleventh 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 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 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent 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 percent 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 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.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (504) 928-1361.

Plan members are required by state statute to contribute 9.50% of earned compensation. Employer contributions for the year were 7.75% of members' earnings, as set by the Public Retirement Systems' Actuarial Committee. The employees' contributions are deducted from the employees' salaries and are remitted by the District Attorney on a quarterly basis. The District Attorney's contributions to the System for the year ended December 31, 1999, was \$14,169, equal to the required contributions for the year.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

NOTE 8 LITIGATION

The District Attorney was a defendant in various litigation as of December 31, 1999. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District Attorney, resolution of these matters would not create a liability in excess of insurance coverage, and therefore would not have a material adverse effect on the District Attorney's overall financial condition.

NOTE 9 EXPENDITURES NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court, the parish police jury, or directly by the state.

NOTE 10 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 13.783. This program is funded by indirect assistance payments, in the form of reimbursements request to the Louisiana Department of Social Services.

The reimbursement payments are restricted by a formal agreement between the District Attorney and the 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.

NOTE 11 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.

SUPPLEMENTAL INFORMATION SCHEDULES

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 Fund - To account for the receipt and expenditure of reimbursement and incentive grants from the Louisiana Department of Social Services, a pass-through agency for the Federal Department of Health and Human Services. Reimbursement grants are 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 reimbursement 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.

Worthless Checks Collection Fee Fund - 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.

Victim Assistance Fund - To account for the activities provided by the District Attorney under Louisiana Revised Statute 16:17, which provides for the creation of a victim assistance coordinator within the district. The purpose of the victim assistance coordinator is to assist victims and their families through the entire criminal justice process and to facilitate the delivery of victims services and rights as provided by law.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 1999

ASSETS	<u>Title IV-D</u>	<u>Worthless Checks Collection Fee</u>	<u>Victim Assistance</u>	<u>Totals</u>
Cash and cash equivalents	\$ 1,682	\$ 28,007	\$ 389	\$ 30,078
Receivables				
Federal grants	16,039	0	0	16,039
State grants	<u>0</u>	<u>0</u>	<u>3,500</u>	<u>3,500</u>
 Total Assets	 <u>\$ 17,721</u>	 <u>\$ 28,007</u>	 <u>\$ 3,889</u>	 <u>\$ 49,617</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Payroll and payroll related payables	\$ 476	\$ 0	\$ 2,241	\$ 2,717
 Total Liabilities	 476	 0	 2,241	 2,717
 Fund balances				
Unreserved	<u>17,245</u>	<u>28,007</u>	<u>1,648</u>	<u>46,900</u>
 Total Liabilities and Fund Balances	 <u>\$ 17,721</u>	 <u>\$ 28,007</u>	 <u>\$ 3,889</u>	 <u>\$ 49,617</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 1999

	<u>Title IV-D</u>	<u>Worthless Checks Fee</u>	<u>Victim Assistance</u>	<u>Totals</u>
Revenues				
Fees on worthless checks	\$ 0	\$ 59,755	\$ 0	\$ 59,755
Intergovernmental				
Federal grants	83,656	0	0	83,656
State grants	0	0	46,908	46,908
Interest revenue	<u>0</u>	<u>662</u>	<u>0</u>	<u>662</u>
Total Revenues	83,656	60,417	46,908	190,981
Expenditures				
Personal services and related benefits	82,850	0	53,727	136,577
Operating services	9,286	0	0	9,286
Materials and supplies	0	511	103	614
Travel and other charges	295	0	728	1,023
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>92,431</u>	<u>511</u>	<u>54,558</u>	<u>147,500</u>
Excess of Revenues Over/(Under) Expenditures	(8,775)	59,906	(7,650)	43,481
Other Financing Sources/ (Uses) Operating transfers in/(out)	<u>5,000</u>	<u>(60,000)</u>	<u>0</u>	<u>(55,000)</u>
Excess of Revenues over/(Under) Expenditures and Other Uses	(3,775)	(94)	(7,650)	(11,519)
Fund Balances, Beginning of year	<u>21,020</u>	<u>28,101</u>	<u>9,298</u>	<u>58,419</u>
Fund Balances, End of year	<u>\$ 17,245</u>	<u>\$ 28,007</u>	<u>\$ 1,648</u>	<u>\$ 46,900</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
TITLE IV-D SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./Unfav.</u>
Revenues			
Intergovernmental			
Federal grants	\$ 86,000	\$ 83,656	\$ (2,344)
Total Revenues	86,000	83,656	(2,344)
Expenditures			
Personal services and related benefits			
Salaries and related benefits	81,000	82,850	(1,850)
Operating services			
Rent	8,000	7,711	289
Telephone	1,000	901	99
Utilities	750	674	76
Travel and other charges			
Travel	250	295	(45)
Total Expenditures	91,000	92,431	(1,431)
Excess of Revenues Over Expenditures	(5,000)	(8,775)	(3,775)
Other Financing Sources/(Uses)			
Operating transfers in	5,000	5,000	0
Excess of Revenues Over/(Under) Expenditures and Other Uses	<u>\$ 0</u>	(3,775)	<u>\$ (3,775)</u>
Fund Balances, Beginning of year		21,020	
Fund Balances, End of year		<u>\$ 17,245</u>	

The notes to the financial statements are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
WORTHLESS CHECKS COLLECTION FEE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./(Unfav.)</u>
Revenues			
Charges for services			
Fees on worthless checks	\$ 61,500	\$ 59,755	\$ (1,745)
Interest income	<u>500</u>	<u>662</u>	<u>162</u>
Total Revenues	62,000	60,417	(1,583)
Expenditures			
Materials and supplies			
Office supplies	<u>2,000</u>	<u>511</u>	<u>1,489</u>
Total Expenditures	<u>2,000</u>	<u>511</u>	<u>1,489</u>
Excess of Revenues Over/(Under) Expenditures	60,000	59,906	(94)
Other Financing Sources/(Uses)			
Operating transfers in/(out)	<u>(60,000)</u>	<u>(60,000)</u>	<u>0</u>
Excess of Revenues Over/(Under) Expenditures and Other Uses	<u>\$ 0</u>	(94)	<u>\$ (94)</u>
Fund Balances, Beginning of year		<u>28,101</u>	
Fund Balances, End of year		<u>\$ 28,007</u>	

The notes to the financial statements are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
VICTIM ASSISTANCE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./((Unfav.))</u>
Revenues			
State grants	\$ 48,000	\$ 46,908	\$ (1,092)
Total Revenues	48,000	46,908	(1,092)
Expenditures			
Personal services and related benefits			
Salaries	45,000	49,200	(4,200)
Payroll taxes	500	714	(214)
Pension	2,000	3,813	(1,813)
Material and supplies			
Office expense	0	103	(103)
Travel and other charges			
Travel	500	728	(228)
Total Expenditures	48,000	54,558	(6,558)
Excess of Revenues Over/ (Under) Expenditures	<u>\$ 0</u>	(7,650)	<u>\$ (7,650)</u>
Fund Balances, Beginning of year		9,298	
Fund Balances, End of year		<u>\$ 1,648</u>	

The notes to the financial statements are an integral part of this statement.

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.

Bail Bond Fee Fund - This fund is used as a depository for the two percent (2%) fee on the premium of all criminal bail bonds written by commercial surety underwriters in the State of Louisiana, as established by Louisiana Revised Statute 22: 1065.1. Bail bond fees are required to be distributed by the District Attorney as follows:

- (1) Twenty-five percent (25%) to the Judicial Court fund or its equivalent.
- (2) Twenty-five percent (25%) to the Sheriff's operating fund.
- (3) Twenty-five percent (25%) to the District Attorney's operating fund.
- (4) Twenty-five percent (25%) to the Indigent Defenders Program.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 1999

	Asset Forfeiture Fund	Bail Bond Fee Fund	Totals
ASSETS			
Cash	\$ 0	\$ 175	\$ 175
Cash held by DeSoto Parish Sheriff	0	0	0
Bail bond fees receivable	0	0	0
 Total Assets	 \$ 0	 \$ 175	 \$ 175
 LIABILITIES			
Due to law enforcement agencies and others	\$ 0	\$ 175	\$ 175
 Total Liabilities	 \$ 0	 \$ 175	 \$ 175

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
AGENCY FUNDS
ASSET FORFEITURE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
DECEMBER 31, 1999

	<u>Balance</u> <u>December 31,</u> <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>1999</u>
ASSETS				
Cash	\$ 330	\$ 1,007	\$ 1,337	\$ 0
Cash held by DeSoto Parish Sheriff	<u>0</u>	<u>7,935</u>	<u>7,935</u>	<u>0</u>
Total Assets	<u>\$ 330</u>	<u>\$ 8,942</u>	<u>\$ 9,272</u>	<u>\$ 0</u>
LIABILITIES				
Due to law enforcement agencies and others	<u>\$ 330</u>	<u>\$ 8,942</u>	<u>\$ 9,272</u>	<u>\$ 0</u>
Total Liabilities	<u>\$ 330</u>	<u>\$ 8,942</u>	<u>\$ 9,272</u>	<u>\$ 0</u>

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
AGENCY FUND
BAIL BOND FEE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Balance</u> <u>December 31,</u> <u>1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>1999</u>
ASSETS				
Cash and cash equivalents	\$ 0	\$ 47,893	\$ 47,718	\$ 175
Bail bond fees receivable	<u>18,417</u>	<u>0</u>	<u>18,417</u>	<u>0</u>
Total assets	<u>\$ 18,417</u>	<u>\$ 47,893</u>	<u>\$ 66,135</u>	<u>\$ 175</u>
LIABILITIES				
Due to law enforcement agencies and others	<u>\$ 18,417</u>	<u>\$ 47,893</u>	<u>\$ 66,135</u>	<u>\$ 175</u>
Total liabilities	<u>\$ 18,417</u>	<u>\$ 47,893</u>	<u>\$ 66,135</u>	<u>\$ 175</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SCHEDULE OF EXPENDITURES - ALL GOVERNMENTAL
FUND TYPES - GENERAL FUND AND DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>General</u>	<u>Debt Service</u>
Salaries and Related Benefits		
Salaries	\$ 185,007	\$ 0
Payroll taxes	6,177	0
Pension	10,356	0
Workman's compensation	1,442	0
Total Salaries and Related Benefits	<u>202,982</u>	<u>0</u>
Operating Services		
Advertising	79	0
Accounting and legal	6,581	0
Bank charges	263	0
Contract services	8,820	0
Dues and subscriptions	15,617	0
Insurance	13,008	0
Investigative expense	368	0
LACE program	126,706	0
Miscellaneous	1,261	8
Rent	6,509	0
Repairs & maintenance	8,822	0
Telephone	6,455	0
Utilities	2,211	0
Total Operating Services	<u>196,700</u>	<u>8</u>
Materials and Supplies		
Office supplies	16,479	0
Other supplies	1,778	0
Postage	7,552	0
Total Materials and Supplies	<u>25,809</u>	<u>0</u>
Travel and Other Charges		
Auto expense	3,896	0
Lease payments	6,139	0
Travel & conventions	21,203	0
Total Travel and Other Charges	<u>31,238</u>	<u>0</u>
Debt Service		
Principal	0	19,000
Interest	0	2,318
Total Debt Service	<u>0</u>	<u>21,318</u>
Capital Outlay	<u>6,163</u>	<u>0</u>
Total Expenditures	<u>\$ 462,892</u>	<u>\$ 21,326</u>

The accompanying notes are an integral part of this statement.

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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 Don M. Burkett, District Attorney
of the Eleventh Judicial District
Post Office Box 1557
Many, Louisiana 71449

We have audited the financial statements of the District Attorney of the Eleventh Judicial District, Many, Louisiana, for the year ended December 31, 1999, and have issued our report thereon dated May 30, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Eleventh Judicial District's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the District Attorney of the Eleventh Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney of the Eleventh Judicial District and the Legislative Auditor of the State of Louisiana and is not intended to be, and should not be, used by anyone other than the specified parties.

Hines, Jackson & Hines

Natchitoches, Louisiana
May 30, 2000

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED
DECEMBER 31, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

DISTRICT ATTORNEY OF THE ELEVENTH JUDICIAL DISTRICT
MANY, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED
DECEMBER 31, 1999

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Correct Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.