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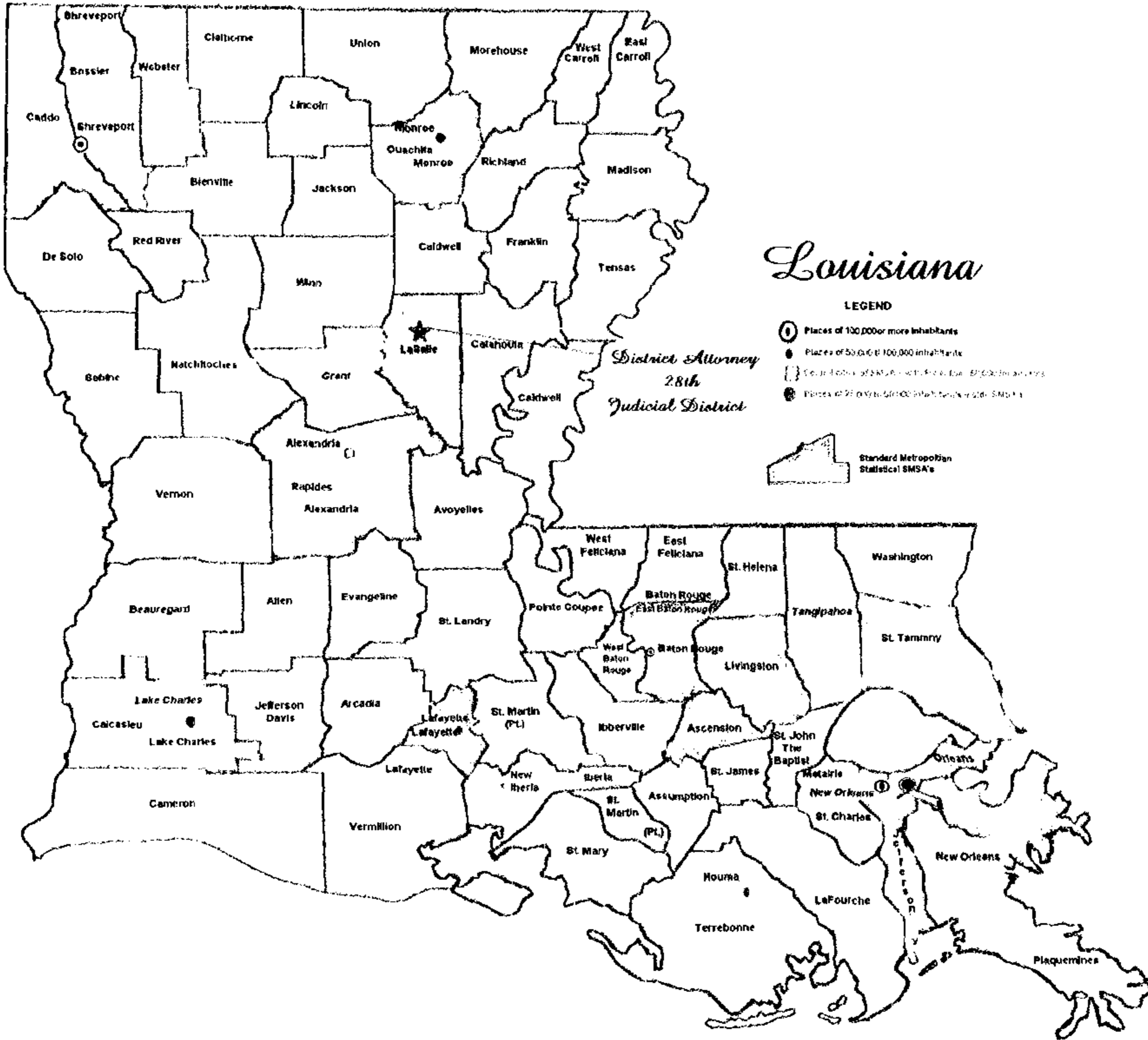
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*DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH
FINANCIAL REPORT
For The Year Ended December 31, 1999*

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 MAY 3 1 2000

*DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH*



*** District Attorney of the Twenty-Eighth Judicial District**

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

*DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH*

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JOHN R. VERCHER PC

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT UNIT FINANCIAL STATEMENTS

Honorable Reed Walters
District Attorney of the
Twenty-Eighth Judicial District
State of Louisiana
LaSalle Parish

I have audited the accompanying financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle 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 Twenty-Eighth Judicial District, LaSalle 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.

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 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 Twenty-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 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 Twenty-Eighth Judicial District, LaSalle Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Jena, Louisiana
March 21, 2000

John R. Vercher

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 Reed Walters
District Attorney of the
Twenty-Eighth Judicial District
State of Louisiana
LaSalle Parish

I have audited the component unit financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, as of and for the year ended December 31, 1999, and have issued my report thereon dated March 21, 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 Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. *The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.*

Internal Control Over Financial Reporting

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

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

Jena, Louisiana
March 21, 2000

John R. Vercher

*COMPONENT UNIT
FINANCIAL STATEMENTS*

**DISTRICT ATTORNEY OF THE TWENTY-EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH**

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

	Governmental Fund Types		Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
	General	Special Revenue	Agency	General Fixed Assets	General Long-Term Debt	
ASSETS & OTHER DEBITS						
Cash	\$ 11,224	\$ 12,853	\$ 7,324	\$ -0-	\$ -0-	\$ 31,401
Cash Equivalents	8,000	-0-	-0-	-0-	-0-	8,000
Receivables:						
Grant Revenue	-0-	5,010	-0-	-0-	-0-	5,010
Commissions on Fines & Forfeitures	4,567	-0-	-0-	-0-	-0-	4,567
Due From Other Funds	5,535	-0-	-0-	-0-	-0-	5,535
Office Furniture & Fixture	-0-	-0-	-0-	3,341	-0-	3,341
Office Equipment	-0-	-0-	-0-	43,518	-0-	43,518
Books & Library	-0-	-0-	-0-	152	-0-	152
Vehicles	-0-	-0-	-0-	21,112	-0-	21,112
Amount To Be Provided From General Fund	-0-	-0-	-0-	-0-	6,109	6,109
TOTAL ASSETS & OTHER DEBITS	\$ 29,326	\$ 17,863	\$ 7,324	\$ 68,123	\$ 6,109	\$ 128,745
LIABILITIES & FUND EQUITY						
Liabilities						
Accounts Payable	\$ 2,296	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 2,296
Payroll Taxes	-0-	-0-	1,789	-0-	-0-	1,789
Due To Other Funds	-0-	-0-	5,535	-0-	-0-	5,535
Capital Lease	-0-	-0-	-0-	-0-	6,109	6,109
TOTAL LIABILITIES	\$ 2,296	\$ -0-	\$ 7,324	\$ -0-	\$ 6,109	\$ 15,729
Fund Equity -						
Investment in General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 68,123	\$ -0-	\$ 68,123
Fund Balance - Unreserved/Undesignated	27,030	17,863	-0-	-0-	-0-	44,893
Total Fund Equity	\$ 27,030	\$ 17,863	\$ -0-	\$ 68,123	\$ -0-	\$ 113,016
TOTAL LIABILITIES & FUND EQUITY	\$ 29,326	\$ 17,863	\$ 7,324	\$ 68,123	\$ 6,109	\$ 128,745

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

**DISTRICT ATTORNEY OF THE TWENTY-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			
Fines & Forfeitures – Commissions	\$ 65,250	\$ -0-	\$ 65,250
Worthless Check Collection	32,607	-0-	32,607
Intergovernmental -			
Federal Grants	-0-	112,589	112,589
State	-0-	8,250	8,250
TOTAL REVENUES	\$ 97,857	\$ 120,839	\$ 218,696
EXPENDITURES			
General Government - Judicial			
Salaries & Benefits	\$ 43,902	\$ 98,058	\$ 141,960
Travel & Conference	11,556	1,772	13,328
Office & Postage	8,126	18,564	26,690
Insurance	3,020	1,508	4,528
Dues	4,140	-0-	4,140
Utilities	2,093	-0-	2,093
Court Cost & Professional	11,549	-0-	11,549
Other Expenditures	3,898	4,062	7,960
Auto Lease	5,111	-0-	5,111
Auto Expense	6,306	-0-	6,306
TOTAL EXPENDITURES	\$ 99,701	\$ 123,964	\$ 223,665
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ (1,844)	\$ (3,125)	\$ (4,969)
Other Financing Sources (Uses)			
Transfers To Domestic Violence	\$ (300)	\$ 350	\$ 50
Transfers To IV-D Incentive	(50)	-0-	(50)
Total Other Financing Sources (Uses)	\$ (350)	\$ 350	\$ -0-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (2,194)	\$ (2,775)	\$ (4,969)
FUND BALANCE – BEGINNING OF YEAR	\$ 29,224	\$ 20,638	\$ 49,862
FUND BALANCE – END OF YEAR	\$ 27,030	\$ 17,863	\$ 44,893

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

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

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Fines & Forfeitures – Commissions	\$ 63,215	\$ 65,250	\$ 2,035
Worthless Check Collection	29,685	32,607	2,922
TOTAL REVENUES	\$ 92,900	\$ 97,857	\$ 4,957
EXPENDITURES			
General Government - Judicial			
Salaries & Benefits	\$ 43,725	\$ 43,902	\$ (177)
Travel & Conference	12,835	11,556	1,279
Office & Postage	10,012	8,126	1,886
Auto Lease	5,343	5,111	232
Insurance	3,243	3,020	223
Dues	4,899	4,140	759
Utilities	2,058	2,093	(35)
Court Cost & Professional	11,017	11,549	(532)
Other Expenditures	2,679	3,898	(1,219)
Auto Expense	6,933	6,306	627
TOTAL EXPENDITURES	\$ 102,744	\$ 99,701	\$ 3,043
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,844)	\$ (1,844)	\$ 8,000
Other Financing Sources (Uses):			
Transfer To Domestic Violence	\$ -0-	\$ (300)	\$ (300)
Transfer To IV-D Incentive	-0-	(50)	(50)
Total Other Financing Sources (Uses)	\$ -0-	\$ (350)	\$ (350)
EXCESS (DEFICEINCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (9,844)	\$ (2,194)	\$ 7,650
FUND BALANCE – BEGINNING OF YEAR	\$ 9,844	\$ 29,224	\$ 19,380
FUND BALANCE – END OF YEAR	\$ -0-	\$ 27,030	\$ 27,030

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

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE –
BUDGET (GAAP) BASIS AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental - Federal and State Grants	\$ 116,150	\$ 120,839	\$ 4,689
EXPENDITURES			
General Government - Judicial			
Salaries & Benefits	\$ 98,561	\$ 98,058	\$ 503
Travel & Conference	2,315	1,772	543
Office & Postage	18,165	18,564	(399)
Insurance	1,180	1,508	302
Other	3,938	4,062	(124)
TOTAL EXPENDITURES	\$ 124,789	\$ 123,964	\$ (825)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ (8,639)	\$ (3,125)	\$ 5,514
Other Financing Sources (Uses)			
Transfers From Other Funds	\$ 50	\$ 350	\$ 300
Total Other Financing Sources (Uses)	\$ 50	\$ 350	\$ 300
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AFTER OTHER FINANCING SOURCES (USES)	(8,589)	(2,775)	5,814
FUND BALANCE – BEGINNING OF YEAR	\$ 8,589	\$ 20,638	\$ 12,049
FUND BALANCE – END OF YEAR	\$ -0-	\$ 17,863	\$ 17,863

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

**DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH**

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district and is the legal advisor to the Grand Jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana. The District Attorney employs four administrative employees (part-time and full-time) and two assistant District Attorneys.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle 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 LaSalle Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

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

C. FUND ACCOUNTING

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

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

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

General Fund

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

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

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Victim Assistance Special Revenue Funds

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

**DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH**

Notes to the Financial Statements (Continued)

C. FUND ACCOUNTING - (Cont.)

Domestic Violence

The domestic violence fund is used to account for revenues and expenditures of the domestic violence task force. The Twenty-Eighth Judicial District District Attorney Domestic Violence Task Force is a unit of the Twenty-Eighth Judicial District Attorney's Office designed to assist those victims of domestic violence in LaSalle Parish receive shelter, court assistance and all other forms of assistance available to them through any local or state agency both public and private. The task force receives its funding from a grant by the Federal Government administered through the Red River Delta Law Enforcement Planning Council.

Agency Fund

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

D. BASIS OF ACCOUNTING

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

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collector.

Grants are recorded when the District Attorney is entitled to the funds.

Substantially all other revenues are recorded when received.

Expenditures

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

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

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

Other Financing Sources (Uses) - When Applicable

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

*DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH*

Notes to the Financial Statements (Continued)

E. BUDGETARY PRACTICES

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

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

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

G. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed Assets used in the District Attorney's office (governmental fund type operations) acquired with District Attorney funds are accounted for in the general fixed assets account group rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets, if any, are stated at their estimated fair value on the date donated. There are no public domain "infrastructure" general fixed assets.

Fixed assets acquired with Police Jury funds are accounted for and reported by LaSalle Parish Police Jury.

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.

Debt payments made by the Police Jury on the behalf of the District Attorney are reported by the LaSalle Parish Police Jury.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

H. COMPENSATED ABSENCES

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

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

**DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH**

Notes to the Financial Statements (Continued)

H. COMPENSATED ABSENCES – (CONT.)

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

Accumulated absences were not accrued in these financial statements, as such amounts were immaterial at December 31, 1999.

I. BAD DEBTS

Uncollectible amounts due for commissions, fees, etc. are accounted for utilizing the allowance method when they are deemed uncollectible. Uncollectible amounts at December 31, 1999 were immaterial.

J. TOTAL COLUMNS ON STATEMENTS - OVERVIEW

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

K. USE OF ESTIMATES

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

L. ENCUMBRANCES

The LaSalle District Attorney does not utilize encumbrance accounting.

(2) CASH AND INVESTMENTS

Deposits

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

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

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

	Book Balance 12/31/99
Demand Deposits (Category 1)	\$ 34,784
Time Deposits (category 1)	8,000
Total	\$ 42,784
Secured as Follows:	
FDIC (Category – 1)	\$ 42,784

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the District Attorney had \$32,209 in deposit (collected bank balances). These deposits were secured from risk by \$42,784 of federal deposit insurance.

(3) INVESTMENTS

At December 31, 1999, the District Attorney has no investments.

(4) RECEIVABLES

The following is a summary of receivables at December 31, 1999:

	General Fund	Special Revenue Fund
Commissions on Fines & Forfeitures	\$ 4,567	\$ -0-
Grant Revenues Receivable	-0-	4,567
Total Receivables	\$ 4,567	\$ 4,567

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

(5) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 12/31/98	Additions	Deletions	Balance 12/31/99
General Fixed Assets, at Cost:				
Office Furniture & Fixtures	\$ 3,341	\$ -0-	\$ -0-	\$ 3,341
Office Equipment	43,518	-0-	-0-	43,518
Books & Libraries	152	-0-	-0-	152
Vehicles	21,112	-0-	-0-	21,112
Total Fixed Assets	<u>\$ 68,123</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 68,123</u>
Investment in General Fixed Assets:				
General Fund Revenues	\$ 40,140	\$ -0-	\$ -0-	\$ 40,140
Federal Grant Funds	19,709	-0-	-0-	19,709
State Grant Funds	6,174	-0-	-0-	6,174
JDC Fund Computer	2,100	-0-	-0-	2,100
Total Investments in Fixed Assets	<u>\$ 68,123</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 68,123</u>

(6) PENSION PLANS

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

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

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

(6) PENSION PLANS --(Cont.)

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

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1999, 1998, 1997, and 1996, were \$ -0-, \$318, \$953, and \$1,340 respectively, equal to the required contributions for each year.

(7) CAPITAL LEASES

The District Attorney's office entered into a capital lease with GMAC for the purchase of a vehicle. The lease is payable \$425 per month for 48 months beginning April 7, 1997 and the last payment due March 7, 2001. Following is the balance due as of 12-31-99 and the annual requirements to fund the capital lease.

Balance Due 12-31-99	\$ 6,109
	<u> </u>
	<u> </u>
GMAC	
Capital Lease	
<u>Year</u>	
<u>Ending</u>	
<u>December 31</u>	<u>Amount</u>
2000	5,103
2001	1,276
	<u> </u>
	<u>\$ 6,379</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 LaSalle 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 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1999, the

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

(9) FEDERAL FINANCIAL ASSISTANCE PROGRAM – (Cont.)

District Attorney for the Twenty-Eighth Judicial District expended \$70,870 and \$2,025 in reimbursement and incentive payments, respectively.

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

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

(10) AGENCY FUND

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

Receipts	
Transfers from Various Funds	\$ 144,097
 Disbursements	
Salaries, Taxes and Benefits	\$ 141,961

(11) INTERFUND RECEIVABLES, PAYABLES

	Interfund Receivables	Interfund Payables
Agency Fund	\$ -0-	\$ 5,535
General Fund	5,535	-0-
	\$ 5,535	\$ 5,535
Total		

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 LASALLE PARISH

COMBINING BALANCE SHEET
 SPECIAL REVENUE FUNDS
 DECEMBER 31, 1999

	IV-D	VICTIM ASSISTANCE	DOMESTIC VIOLENCE	TOTAL
ASSETS & OTHER DEBITS				
Cash	\$ 4,391	\$ 2,130	\$ 6,332	\$ 12,853
Receivables:				
Grant Revenues	5,010	-0-	-0-	5,010
TOTAL ASSETS & OTHER DEBITS	\$ 9,401	\$ 2,130	\$ 6,332	\$ 17,863
LIABILITIES & FUND EQUITY				
Fund Equity -				
Fund Balance -				
Unreserved/Undesignated	\$ 9,401	\$ 2,130	\$ 6,332	\$ 17,863
<i>Total Fund Equity</i>	<i>\$ 9,401</i>	<i>\$ 2,130</i>	<i>\$ 6,332</i>	<i>\$ 17,863</i>
TOTAL LIABILITIES & FUND EQUITY	\$ 9,401	\$ 2,130	\$ 6,332	\$ 17,863

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

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
⊕ CHANGES IN FUND BALANCE

SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	IV-D	VICTIM ASSISTANCE	DOMESTIC VIOLENCE	TOTAL
REVENUES				
Intergovernmental -				
Federal	\$ 57,453	\$ 30,522	\$ 24,614	\$ 112,589
State	8,250	-0-	-0-	8,250
TOTAL REVENUES	\$ 65,703	\$ 30,522	\$ 24,614	\$ 120,839
EXPENDITURES				
Salaries & Benefits	\$ 55,092	\$ 24,544	\$ 18,422	\$ 98,058
Travel & Conference	1,772	-0-	-0-	1,772
Office & Postage	15,256	-0-	3,308	18,564
Insurance	151	1,057	300	1,508
Other Expenditures	624	3,438	-0-	4,062
TOTAL EXPENDITURES	\$ 72,895	\$ 29,039	\$ 22,030	\$ 123,964
Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ (7,192)	\$ 1,483	\$ 2,584	\$ (3,125)
Other Financing Sources (Uses)				
Transfer From 12%	\$ 50	\$ -0-	\$ 300	\$ 350
Total Other Financing Sources (Uses)	\$ 50	\$ -0-	\$ 300	\$ 350
Excess (Deficiency) Of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	\$ (7,142)	\$ 1,483	\$ 2,884	\$ (2,775)
FUND BALANCE-BEGINNING OF YEAR	\$ 16,543	647	3,448	20,638
FUND BALANCE-END OF YEAR	\$ 9,401	\$ 2,130	\$ 6,332	\$ 17,863

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

DISTRICT ATTORNEY OF THE TWENTY-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

	BUDGET	IV-D ACTUAL	VARIANCE
REVENUES			
Intergovernmental	\$ 66,641	\$ 65,703	\$ (938)
TOTAL REVENUES	<u>\$ 66,641</u>	<u>\$ 65,703</u>	<u>\$ (938)</u>
EXPENDITURES			
Salaries & Benefits	\$ 52,756	\$ 55,092	\$ (2,336)
Travel & Conference	2,315	1,772	543
Office & Postage	14,186	15,256	(1,070)
Insurance	369	151	218
Other Expenditures	960	624	336
TOTAL EXPENDITURES	<u>\$ 70,586</u>	<u>\$ 72,895</u>	<u>\$ (2,309)</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	<u>\$ (3,945)</u>	<u>\$ (7,192)</u>	<u>\$ (3,247)</u>
Other Financing Sources (Uses)			
Transfer From 12%	\$ 50	\$ 50	\$ -0-
Total Other Financing Sources (Uses)	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ -0-</u>
Excess (Deficiency) Of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	<u>\$ (3,895)</u>	<u>\$ (7,142)</u>	<u>\$ (3,247)</u>
FUND BALANCE-BEGINNING OF YEAR	<u>3,895</u>	<u>16,543</u>	<u>12,648</u>
FUND BALANCE-END OF YEAR	<u>\$ -0-</u>	<u>\$ 9,401</u>	<u>\$ 9,401</u>

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

DOMESTIC VIOLENCE			VICTIM ASSISTANCE		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
\$ 20,382	\$ 24,614	\$ 4,232	\$ 29,127	\$ 30,522	\$ 1,395
\$ 20,382	\$ 24,614	\$ 4,232	\$ 29,127	\$ 30,522	\$ 1,395
\$ 20,906	\$ 18,422	\$ 2,484	\$ 24,899	\$ 24,544	\$ 355
-0-	-0-	-0-	-0-	-0-	-0-
3,979	3,308	671	-0-	-0-	-0-
-0-	300	(300)	1,441	1,057	384
-0-	-0-	-0-	2,978	3,438	(460)
\$ 24,885	\$ 22,030	\$ 2,855	\$ 29,318	\$ 29,039	\$ 279
	3				
\$ (4,503)	\$ 2,584	\$ 7,087	\$ (191)	\$ 1,483	\$ 1,674
\$ -0-	\$ 300	\$ 300	\$ -0-	\$ -0-	\$ -0-
\$ -0-	\$ 300	\$ 300	\$ -0-	\$ -0-	\$ -0-
\$ (4,503)	\$ 2,884	\$ 7,387	\$ (191)	\$ 1,483	\$ 1,674
4,503	3,448	(1,055)	191	647	456
\$ -0-	\$ 6,332	\$ 6,332	\$ -0-	\$ 2,130	\$ 2,130

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA

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

I have audited the financial statement of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, as of and for the year ended December 31, 1999 and have issued my report thereon dated March 21, 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 (Not Applicable)

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

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

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

Yes No

c. Identification Of Major Programs:

CFDA Number (s)	Name Of Federal Program (or Cluster)
-----------------	--------------------------------------

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

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

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF 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

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

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

Management Letter Comment

District Attorney of the Twenty-Eighth
Judicial District
LaSalle Parish, Louisiana
PO Box 1940
Jena, Louisiana 71342

During the course of my audit, I observed conditions and circumstances that may be improved. Below are situations that may be improved (if any), recommendations for improvements, and the District Attorney's response. I have also listed the prior year management letter comments (if any) and management's response to those comments.

There was no current year management letter comments.

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

MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS

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

The management of the District Attorney of the Twenty-Eighth Judicial District, Parish of LaSalle, Louisiana has provided the following action summaries relating to findings brought to their attention as a result of their compilation for the year ended December 31, 1998.

A) Prior Year Management Letter Comment and Management's Response

98-1) Budgets - (Resolved)

The District Attorney's Office over budgeted its revenue in the general fund by 5.5% during the year. Further, because the fund was new this year, the office did not budget its domestic violence special revenue fund for 1999. LSA-RS 39:1301-14 (Budget Law) requires that budgets with an unfavorable balance of more than 5% be amended and that budgets be prepared on all governmental funds.

The office has begun maintaining budgets on all governmental funds and amending the budgets when they are unfavorable by more than 5%.

GRAPHS

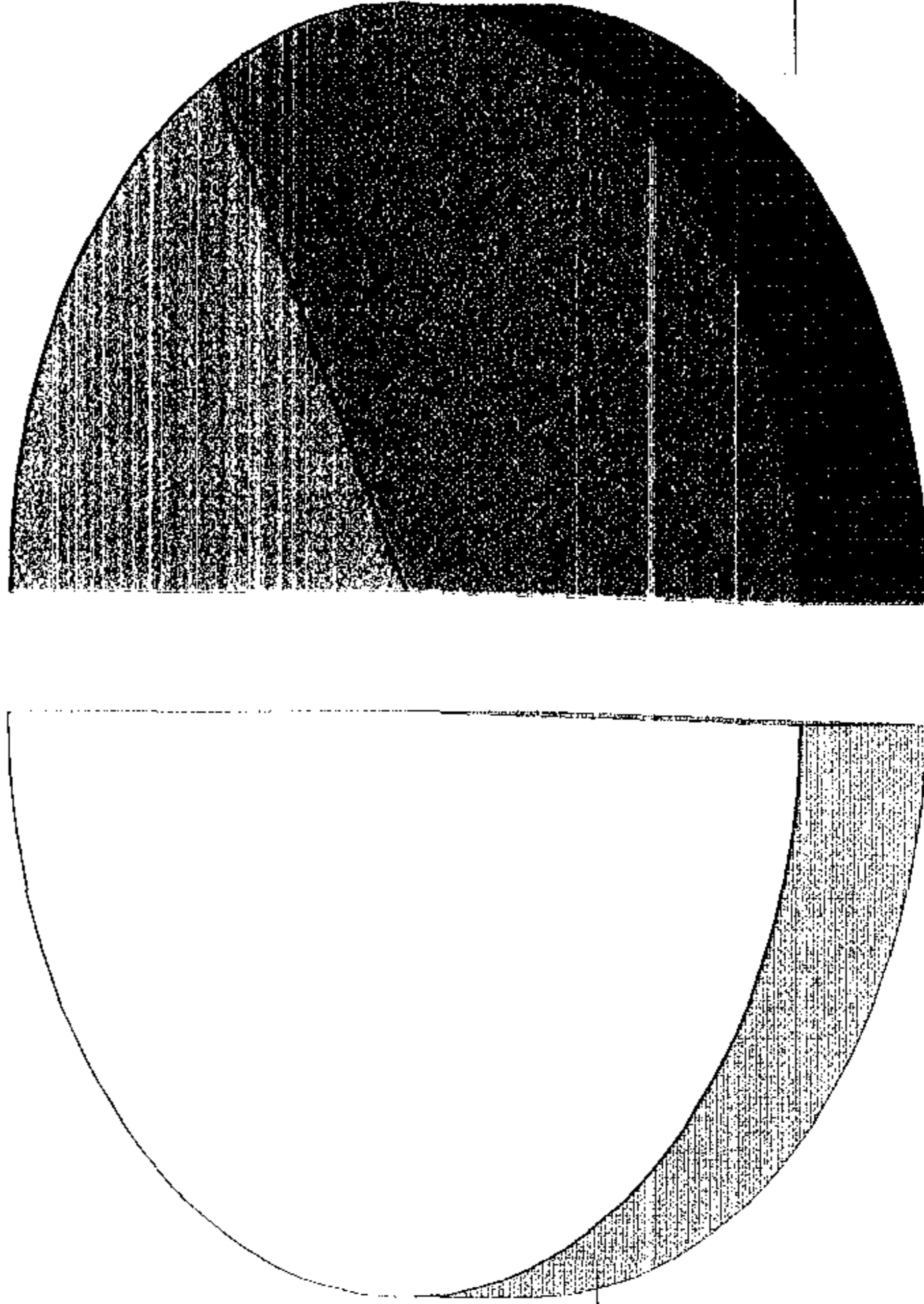
DISTRICT ATTORNEY OF THE 28TH DISTRICT

GENERAL FUND REVENUES \$889

FINES & FORFEITURES COMMISSIONS
\$16,693

OTHER
\$48,557

WORTHLESS CHECK
COLLECTION
\$32,607



DISTRICT ATTORNEY OF THE 28TH DISTRICT

GENERAL FUND EXPENDITURES 1999

