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**DISTRICT ATTORNEY OF THE
TWELFTH JUDICIAL DISTRICT**
Avoyelles Parish, Louisiana

Financial Report

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 JUL 26 2000

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED) STATEMENTS - OVERVIEW	
Combined balance sheet - all fund types and account groups	3-4
Combined statement of revenues, expenditures and changes in fund balances - all governmental fund types	5
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - General and Special Revenue funds	6
Notes to financial statements	7-14
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	18
Statement of revenues, expenditure and changes in fund balances- budget (GAAP basis) and actual	19
Special Revenue Funds:	
Combining balance sheet	21
Combining statement of revenues, expenditures, and changes in fund balances	22
Combining statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual	23
Capital Projects Fund:	
Comparative Balance sheet	25
Comparative statement of revenues, expenditures, and changes in fund balances	26
COMPLIANCE AND INTERNAL CONTROL	
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	28-29
Summary schedule of current and prior year audit findings and corrective action plan	30

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INDEPENDENT AUDITORS' REPORT

The Honorable Eddie Knoll
District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney. Our responsibility is to express an opinion on these general purpose 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 general purpose 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 Twelfth Judicial District, Avoyelles Parish, 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 June 24, 2000 on our consideration of the District Attorney of Twelfth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the 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.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Marksville, Louisiana
June 24, 2000

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1999

	Governmental Fund Types		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Capital Projects	Agency Fund	General Assets	Fixed Assets	Long-Term Debt	1999	(Memorandum Only) 1998
Cash	\$29,266	\$43,363	\$122,718	\$8,214	\$ -	\$ -	\$ -	\$ 203,561	\$ 597,045
Receivables:									
Commissions on fines and forfeitures	9,140	-	-	-	-	-	-	9,140	4,110
Indian gaming revenue	-	-	-	-	-	-	-	-	20,768
Grant from the Louisiana Department of Health and Human Resources	-	18,134	-	-	-	-	-	18,134	31,990
Due from other funds	29,969	-	-	-	-	-	-	29,969	44
Equipment	-	-	-	-	65,069	-	-	65,069	50,587
Library books	-	-	-	-	5,252	-	-	5,252	5,252
Land	-	-	-	-	76,500	-	-	76,500	76,500
Construction in progress	-	-	-	-	624,396	-	-	624,396	116,541
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	560,000	560,000	500,000
Total assets and other debits	<u>\$68,375</u>	<u>\$61,497</u>	<u>\$122,718</u>	<u>\$8,214</u>	<u>\$ 771,217</u>	<u>\$560,000</u>	<u>\$1,592,021</u>	<u>\$1,402,837</u>	

(continued)

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups (Continued)
 December 31, 1999

	Governmental Fund Types			Fiduciary Fund Type		Account Groups			Totals	
	General	Special	Capital	Agency	Fund	General	Fixed Assets	Long-Term Debt	1999	(Memorandum Only) 1998
		Revenue	Projects							
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Accounts payable	\$ 162	\$ 775	\$ 272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,209	\$ 17,946
Payroll taxes payable	-	1,130	-	-	-	-	-	-	1,130	193
Contracts payable	-	-	9,828	-	-	-	-	-	9,828	-
Retainage payable	-	-	15,098	-	-	-	-	-	15,098	-
Due to other governmental units	-	-	-	6,557	-	-	-	-	6,557	26
Due to other funds	-	3,114	25,198	1,657	-	-	-	-	29,969	44
Certificates of indebtedness	-	-	-	-	-	-	-	560,000	560,000	500,000
Total liabilities	162	5,019	50,396	8,214	-	-	-	560,000	623,791	518,209
Equity and other credits:										
Investment in general fixed assets	-	-	-	-	-	771,217	-	-	771,217	248,880
Fund balances -										
Reserved for capital expenditures	-	-	72,322	-	-	-	-	-	72,322	472,095
Unreserved, undesignated	68,213	56,478	-	-	-	-	-	-	124,691	163,653
Total fund balances	68,213	56,478	72,322	-	-	-	-	-	197,013	635,748
Total equity and other credits	68,213	56,478	72,322	-	-	771,217	-	-	968,230	884,628
Total liabilities, equity and other credits	\$68,375	\$61,497	\$122,718	\$8,214	\$771,217	\$560,000	\$1,592,021	\$1,402,837		

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types
Year Ended December 31, 1999

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)	
				1999	1998
Revenues:					
Commissions on fines and forfeitures	\$ 97,787	\$ -	\$ -	\$ 97,787	\$ 84,206
Victim Assistance Revenue	25,000	-	-	25,000	25,000
District court appropriations	20,000	-	-	20,000	25,000
Indian gaming revenue	13,466	-	-	13,466	120,143
Fees for the collection of worthless checks	-	17,728	-	17,728	17,073
Grant from the Louisiana Department of Health and Human Resources	-	207,983	-	207,983	189,556
Rural development grant	-	-	-	-	20,000
Other	11,548	3,126	14,859	29,533	20,447
Total revenues	<u>167,801</u>	<u>228,837</u>	<u>14,859</u>	<u>411,497</u>	<u>501,425</u>
Expenditures:					
General government - judicial:					
Salaries and related benefits	115,870	210,350	-	326,220	309,380
Professional services	3,150	-	-	3,150	6,415
Association dues	7,775	-	-	7,775	11,766
Restitution payments	-	5,994	-	5,994	14,366
Repairs and maintenance	-	-	-	-	1,778
Conventions and meetings	969	968	-	1,937	13,972
Miscellaneous	897	6,600	-	7,497	978
Office supplies	2,501	418	-	2,919	2,181
Insurance	-	-	-	-	2,124
Utilities	-	-	-	-	1,908
Debt service -					
Principal retirement	40,000	-	-	40,000	-
Interest and fiscal charges	32,403	-	-	32,403	-
Capital outlay	1,916	2,993	517,428	522,337	196,731
Total expenditures	<u>205,481</u>	<u>227,323</u>	<u>517,428</u>	<u>950,232</u>	<u>561,599</u>
Excess (deficiency) of revenues over expenditures	<u>(37,680)</u>	<u>1,514</u>	<u>(502,569)</u>	<u>(538,735)</u>	<u>(60,174)</u>
Other financing sources (uses):					
Proceeds from issuance of debt	-	-	100,000	100,000	500,000
Operating transfers in	-	5,869	2,796	8,665	144,476
Operating transfers out	(8,665)	-	-	(8,665)	(144,476)
Total other financing sources (uses)	<u>(8,665)</u>	<u>5,869</u>	<u>102,796</u>	<u>100,000</u>	<u>500,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(46,345)</u>	<u>7,383</u>	<u>(399,773)</u>	<u>(438,735)</u>	<u>439,826</u>
Fund balances, beginning	<u>114,558</u>	<u>49,095</u>	<u>472,095</u>	<u>635,748</u>	<u>195,922</u>
Fund balances, ending	<u>\$ 68,213</u>	<u>\$ 56,478</u>	<u>\$ 72,322</u>	<u>\$ 197,013</u>	<u>\$ 635,748</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual -
General and Special Revenue Funds
Year Ended December 31, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Commissions on fines and forfeitures	\$91,000	\$97,787	\$ 6,787	\$ -	\$ -	\$ -
Victim Assistance Revenue	25,000	25,000	-	-	-	-
District court appropriations	20,000	20,000	-	-	-	-
Indian gaming revenue	13,500	13,466	(34)	-	-	-
Fees for the collection of worthless checks	-	-	-	17,500	17,728	228
Grant from the Louisiana Department of Health and Human Resources	-	-	-	192,000	207,983	15,983
Other	7,300	11,548	4,248	950	3,126	2,176
Total revenues	<u>156,800</u>	<u>167,801</u>	<u>11,001</u>	<u>210,450</u>	<u>228,837</u>	<u>18,387</u>
Expenditures:						
General government - judicial:						
Salaries and related benefits	119,500	115,870	3,630	210,000	210,350	(350)
Professional services	3,500	3,150	350	500	-	500
Association dues	7,800	7,775	25	-	-	-
Restitution payments	-	-	-	6,000	5,994	6
Conventions and meetings	1,000	969	31	400	968	(568)
Miscellaneous	1,000	897	103	6,600	6,600	-
Office supplies	2,500	2,501	(1)	750	418	332
Debt service -						
Principal retirement	40,000	40,000	-	-	-	-
Interest and fiscal charges	32,403	32,403	-	-	-	-
Capital outlay	2,000	1,916	84	3,000	2,993	7
Total expenditures	<u>209,703</u>	<u>205,481</u>	<u>4,222</u>	<u>227,250</u>	<u>227,323</u>	<u>(73)</u>
Excess (deficiency) of revenues over expenditures	<u>(52,903)</u>	<u>(37,680)</u>	<u>15,223</u>	<u>(16,800)</u>	<u>1,514</u>	<u>18,314</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	10,000	5,869	(4,131)
Operating transfers out	(33,597)	(8,665)	(24,932)	-	-	-
Total other financing sources (uses)	<u>(33,597)</u>	<u>(8,665)</u>	<u>(24,932)</u>	<u>10,000</u>	<u>5,869</u>	<u>(4,131)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(86,500)</u>	<u>(46,345)</u>	<u>(9,709)</u>	<u>(6,800)</u>	<u>7,383</u>	<u>14,183</u>
Fund balances, beginning	<u>114,558</u>	<u>114,558</u>	-	<u>49,095</u>	<u>49,095</u>	-
Fund balances, ending	<u>\$28,058</u>	<u>\$68,213</u>	<u>\$ (9,709)</u>	<u>\$42,295</u>	<u>\$56,478</u>	<u>\$14,183</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Twelfth Judicial District (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 judicial district encompasses Avoyelles Parish, Louisiana.

A. Basis of Presentation

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting procedures also conform to the requirements of Louisiana Revised Statutes 24:517 and to the industry audit guide, Audits of State and Local Governmental Units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting.

The following is a summary of certain significant accounting policies:

B. Financial Reporting Entity

These general purpose financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Avoyelles Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the Police Jury pays certain salaries and operating expenditures of the District Attorney.

The District Attorney of the Twelfth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created District Attorneys also give District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements (Continued)

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. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

General Fund

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

Special Revenue Funds

Special Revenue Funds account for revenue sources that are legally restricted to expenditure for specific purposes.

Capital Projects Funds

Capital Projects Funds account for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary fund, special assessment funds, and trust funds).

Fiduciary Fund-

Agency Fund

The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. The agency fund is used to account for assets that the District Attorney holds for others in an agency capacity.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements (Continued)

D. Fixed Assets and Long-Term Liabilities

Fixed assets used in governmental fund type operations (general fixed assets) 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 stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

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

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

E. Basis of Accounting

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

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Incentive payments are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. 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. Purchases of various operating supplies are regarded as expenditures at the time purchased.

F. Cash

Cash includes amounts in interest-bearing demand deposits. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana and may invest in United States bonds, treasury notes, or certificates.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements

G. 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..

H. Budget and Budgetary Accounting

The District Attorney of the Twelfth Judicial District prepares budgets for the General Fund and Special Revenue Funds. Formal budget integration within the accounting records is not employed as part of the accounting system. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) and were amended during the year by the District Attorney, if appropriate.

I. 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 the District Attorney as an extension of formal budgetary integration in the funds.

J. Compensated Absences

Employees of the District Attorney's office do not earn vacation or sick leave.

K. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources. Reserves represent those portions of fund balance not appropriable for expenditures or are legally segregated for a specific future use.

L. Total Columns on Combined Statements – Overview

Total columns on the Combined 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, results of operations, or changes in financial position 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.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements

M. 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 results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

(2) Cash

At December 31, 1999, the District Attorney had interest-bearing demand deposits (book balances) totaling \$203,561. 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 bank. These securities are held by a mutually acceptable third party financial institution in the District Attorney's name, however, the securities may be released only upon the written authorization of the District Attorney, which is the lowest credit risk as defined by the Governmental Accounting Standards Board. Deposit balances (bank balances) at December 31, 1999, are secured as follows:

Bank balances	\$ 227,694
Federal deposit insurance	\$ 204,976
Pledged securities	<u>22,718</u>
 Total federal deposit insurance and pledged securities	 <u>\$ 227,694</u>

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Commissions on fines & forfeitures	\$ 9,140	\$ -	\$ 9,140
Intergovernmental:			
State	<u>-</u>	<u>18,134</u>	<u>18,134</u>
 Totals	 <u>\$ 9,140</u>	 <u>\$18,134</u>	 <u>\$27,274</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings, equipment and vehicles) follows:

Balance, December 31, 1998	\$ 248,880
Additions	522,337
Deletions	-
Balance, December 31, 1999	<u>\$ 771,217</u>

(5) Changes in Long-Term Debt

The following is a summary of long-term debt transactions of the District Attorney for the year ending December 31, 1999:

<u>General Long-Term Debt</u>	<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/99</u>
Certificates of Indebtedness	<u>\$ 500,000</u>	<u>\$ 100,000</u>	<u>\$ 40,000</u>	<u>\$ 560,000</u>

Long-term debt payable at December 31, 1999 is comprised of the following:

Certificates of Indebtedness:

\$500,000 Certificates of Indebtedness dated August 31, 1998, due in annual installments of \$40,000 to \$60,000 through July 1, 2008; interest at 5% per annum.	\$ 460,000
\$100,000 Certificates of Indebtedness dated November 15, 1999, due in annual installments of \$8,000 to \$12,000 through July 1, 2009; interest at 5% per annum.	<u>100,000</u>
	<u>\$ 560,000</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements

The annual requirements to amortize all long-term debt outstanding at December 31, 1999 including interest payments of \$149,739 are as follows:

Year Ending December 31,	Totals
2000	\$ 75,139
2001	78,550
2002	76,900
2003	79,200
2004	77,250
2005-2009	<u>322,700</u>
	<u>\$709,739</u>

(6) Retirement Systems

The District Attorney participates in two cost-sharing multiple-employer, public employee retirement systems (PERS): Parochial Employees Retirement System of Louisiana and District Attorneys Retirement System. Each system is administered and controlled by a separate board of trustees.

A. Parochial Employees Retirement System of Louisiana

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14619, Baton Rouge, Louisiana 70898.

Plan members are required to contribute 2.0 percent of their annual covered salary and the District Attorney is required to contribute at the statutory rate of 2.50 percent of the annual covered payroll. The District Attorney's contributions to the system for the year ended December 31, 1999 and 1998 was \$2,681 and \$2,911, respectively, which was equal to the required contribution for each year. Participation in the system was effective July 1999.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
Avoyelles Parish, Louisiana

Notes to Financial Statements (Continued)

B. District Attorneys Retirement System

The system provides retirement, disability and death benefits to plan members and beneficiaries. Benefits under the system are established and amended by Louisiana state statutes. A publicly available financial report that includes financial statements and required supplemental information may be obtained by writing to the Louisiana District Attorney's Retirement System, 2109 Decator Street, New Orleans, Louisiana 70116.

Plan members are not required to contribute a percentage of the annual covered payroll. The District Attorney was not required to contribute to the district attorneys retirement system for fiscal year end December 31, 1999. The District Attorney's contributions to the system for the year ended December 31, 1999, 1998 and 1997 were \$0, \$691 and \$1,658, respectively, equal to the required contribution for each year.

(7) Litigation

At December 31, 1999, there is no litigation pending against the District Attorney.

(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the Avoyelles Parish Police Jury, or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Avoyelles Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana
 General Fund

Comparative Balance Sheet
 December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	\$ 29,266	\$ 89,636
Receivables:		
Commissions on fines and forfeitures	9,140	4,110
Indian gaming revenue	-	20,768
Due from other funds	<u>29,969</u>	<u>44</u>
Total assets	<u><u>\$ 68,375</u></u>	<u><u>\$ 114,558</u></u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 162	\$ -
Fund balance:		
Unreserved, undesignated	<u>68,213</u>	<u>114,558</u>
Total liabilities and fund balance	<u><u>\$ 68,375</u></u>	<u><u>\$ 114,558</u></u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana
 General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1999
 With Comparative Actual Amounts for Year Ended December 31, 1998

	1999		Variance - Favorable (Unfavorable)	1998 Actual
	Budget	Actual		
Revenues:				
Commissions on fines and forfeitures	\$ 91,000	\$ 97,787	\$ 6,787	\$ 84,206
State of Louisiana - Victim Assistance Revenue	25,000	25,000	-	25,000
Local support -				
District court appropriations	20,000	20,000	-	25,000
Indian gaming revenue	13,500	13,466	(34)	120,143
Other revenues	7,300	11,548	4,248	10,219
Total revenues	<u>156,800</u>	<u>167,801</u>	<u>11,001</u>	<u>264,568</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits	119,500	115,870	3,630	116,380
Professional services	3,500	3,150	350	6,415
Association dues	7,800	7,775	25	11,766
Repairs and maintenance	-	-	-	1,368
Conventions and meetings	1,000	969	31	11,657
Miscellaneous	1,000	897	103	910
Office supplies	2,500	2,501	(1)	867
Insurance	-	-	-	2,124
Utilities	-	-	-	1,908
Debt service -				
Principal	40,000	40,000	-	-
Interest	32,403	32,403	-	-
Capital outlay	2,000	1,916	84	3,690
Total expenditures	<u>209,703</u>	<u>205,481</u>	<u>4,222</u>	<u>157,085</u>
Excess (deficiency) of revenues over expenditures	<u>(52,903)</u>	<u>(37,680)</u>	<u>15,223</u>	<u>107,483</u>
Other financing uses:				
Operating transfers out	<u>(33,597)</u>	<u>(8,665)</u>	<u>(24,932)</u>	<u>(144,476)</u>
Deficiency of revenues over expenditures and other uses	(86,500)	(46,345)	(9,709)	(36,993)
Fund balances, beginning	<u>114,558</u>	<u>114,558</u>	<u>-</u>	<u>151,551</u>
Fund balances, ending	<u>\$ 28,058</u>	<u>\$ 68,213</u>	<u>\$ (9,709)</u>	<u>\$114,558</u>

SPECIAL REVENUE FUNDS

Title IV-D Fund -

Monies received in this fund consist of incentive payments from the Louisiana Department of Health and Human Resources. The costs of enforcing child support obligations are accounted for in this fund.

Worthless Check Collection Fee Fund -

Monies received in this fund consist 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.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 December 31, 1999
 With Comparative Totals for December 31, 1998

	Title IV-D	Worthless Check Collection Fec	Totals	
	<u> </u>	<u> </u>	<u>1999</u>	<u>1998</u>
ASSETS				
Cash	\$13,014	\$ 30,349	\$43,363	\$24,479
Receivables:				
Grant from the Louisiana Department of Health and Human Resources	<u>18,134</u>	<u>-</u>	<u>18,134</u>	<u>31,990</u>
Total assets	<u>\$31,148</u>	<u>\$ 30,349</u>	<u>\$61,497</u>	<u>\$56,469</u>
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	\$ 775	\$ -	\$ 775	\$ 7,181
Due to other funds	3,114	-	3,114	-
Payroll taxes payable	<u>1,130</u>	<u>-</u>	<u>1,130</u>	<u>193</u>
Total liabilities	<u>5,019</u>	<u>-</u>	<u>5,019</u>	<u>7,374</u>
Fund balance:				
Unreserved, undesignated	<u>26,129</u>	<u>30,349</u>	<u>56,478</u>	<u>49,095</u>
Total liabilities and fund balance	<u>\$31,148</u>	<u>\$ 30,349</u>	<u>\$61,497</u>	<u>\$56,469</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures
 and Changes in Fund Balances
 Year Ended December 31, 1999
 With Comparative Totals for Year Ended December 31, 1998

	Title IV-D	Worthless Check Collection Fees	Totals	
			1999	1998
Revenues:				
Fees for collection of worthless checks	\$ -	\$17,728	\$ 17,728	\$ 17,073
Louisiana Department of Health and Human Resources grant	207,983	-	207,983	189,556
Other	2,390	736	3,126	1,315
Total revenues	<u>210,373</u>	<u>18,464</u>	<u>228,837</u>	<u>207,944</u>
Expenditures:				
General government - judicial:				
Salaries and related benefits	210,350	-	210,350	193,000
Restitution payments	-	5,994	5,994	14,366
Repairs and maintenance	-	-	-	410
Conventions and meetings	968	-	968	2,315
Miscellaneous	-	6,600	6,600	15
Office Supplies	418	-	418	1,314
Capital Outlay	2,993	-	2,993	-
Total expenditures	<u>214,729</u>	<u>12,594</u>	<u>227,323</u>	<u>211,420</u>
Excess (deficiency) of revenues over expenditures	<u>(4,356)</u>	<u>5,870</u>	<u>1,514</u>	<u>(3,476)</u>
Other financing sources:				
Operating transfers in	<u>5,869</u>	-	<u>5,869</u>	<u>8,200</u>
Excess of revenues and other sources over expenditures	1,513	5,870	7,383	4,724
Fund balances, beginning	<u>24,616</u>	<u>24,479</u>	<u>49,095</u>	<u>44,371</u>
Fund balances, ending	<u>\$ 26,129</u>	<u>\$30,349</u>	<u>\$ 56,478</u>	<u>\$ 49,095</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Budget (GAAP Basis) and Actual
 Year Ended December 31, 1999

	Title IV-D			Worthless Check Collection Fee			Totals		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:									
Fees for collection of worthless checks	\$ -	\$ -	\$ -	\$17,500	\$17,728	\$ 228	\$ 17,500	\$ 17,728	\$ 228
Louisiana Department of Health and Human Resources grant	192,000	207,983	15,983	-	-	-	192,000	207,983	15,983
Other	250	2,390	2,140	700	736	36	950	3,126	2,176
Total revenues	<u>192,250</u>	<u>210,373</u>	<u>18,123</u>	<u>18,200</u>	<u>18,464</u>	<u>264</u>	<u>210,450</u>	<u>228,837</u>	<u>18,387</u>
Expenditures:									
General government - judicial:									
Salaries and related benefits	210,000	210,350	(350)	-	-	-	210,000	210,350	(350)
Professional services	500	-	500	-	-	-	500	-	500
Restitution payments	-	-	-	6,000	5,994	6	6,000	5,994	6
Conventions and meetings	400	968	(568)	-	-	-	400	968	(568)
Miscellaneous	-	-	-	6,600	6,600	-	6,600	6,600	-
Office Supplies	500	418	82	250	-	250	750	418	332
Capital outlay	3,000	2,993	7	-	-	-	3,000	2,993	7
Total expenditures	<u>214,400</u>	<u>214,729</u>	<u>(329)</u>	<u>12,850</u>	<u>12,594</u>	<u>256</u>	<u>227,250</u>	<u>227,323</u>	<u>(73)</u>
Excess (deficiency) of revenues over expenditures	<u>(22,150)</u>	<u>(4,356)</u>	<u>17,794</u>	<u>5,350</u>	<u>5,870</u>	<u>520</u>	<u>(16,800)</u>	<u>1,514</u>	<u>18,314</u>
Other financing sources:									
Operating transfers in	10,000	5,869	(4,131)	-	-	-	10,000	5,869	(4,131)
Excess of revenues and other sources over expenditures	<u>(12,150)</u>	<u>1,513</u>	<u>13,663</u>	<u>5,350</u>	<u>5,870</u>	<u>520</u>	<u>(6,800)</u>	<u>7,383</u>	<u>14,183</u>
Fund balances, beginning	<u>24,616</u>	<u>24,616</u>	<u>-</u>	<u>24,479</u>	<u>24,479</u>	<u>-</u>	<u>49,095</u>	<u>49,095</u>	<u>-</u>
Fund balances, ending	<u>\$ 12,466</u>	<u>\$ 26,129</u>	<u>\$ 13,663</u>	<u>\$29,829</u>	<u>\$30,349</u>	<u>\$ 520</u>	<u>\$ 42,295</u>	<u>\$ 56,478</u>	<u>\$ 14,183</u>

CAPITAL PROJECTS FUNDS

Capital Projects Fund -

To account for the construction of the new DA building. The proceeds from the issuance of the \$500,000 1998 Certificates of Indebtedness and \$100,000 1999 Certificates of Indebtedness are used to finance the construction.

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana
 Capital Projects Fund

Comparative Balance Sheet
 December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
ASSETS		
Cash	<u>\$122,718</u>	<u>\$482,860</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$ 272	\$ 10,765
Contracts payable	9,828	-
Retainage payable	15,098	-
Due to other funds	<u>25,198</u>	<u>-</u>
Total liabilities	50,396	10,765
Fund balance:		
Reserved for capital expenditures	<u>72,322</u>	<u>472,095</u>
Total liabilities and fund balance	<u>\$122,718</u>	<u>\$482,860</u>

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana
 Capital Projects Fund

Comparative Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Rural development grant	\$ -	\$ 20,000
Miscellaneous	14,859	8,913
Total revenues	14,859	28,913
Expenditures:		
General government-		
Bank charges	-	53
Capital outlay-		
Land	-	76,500
New DA building	517,428	116,541
Total expenditures	517,428	193,094
Deficiency of revenues over expenditures	(502,569)	(164,181)
Other financing sources:		
Operating transfers in	2,796	136,276
Bond proceeds	100,000	500,000
Total other financing sources	102,796	636,276
Excess (deficiency) of revenues and other sources over expenditures	(399,773)	472,095
Fund balances, beginning	472,095	-
Fund balances, ending	\$ 72,322	\$ 472,095

COMPLIANCE AND INTERNAL CONTROL

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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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

The Honorable Eddie Knoll
District Attorney of the Twelfth Judicial District
Avoyelles Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twelfth Judicial District, Avoyelles Parish, Louisiana, a component unit of the Avoyelles Parish Police Jury, primary government, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 24, 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 Twelfth Judicial District's general purpose 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 Twelfth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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 general purpose 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, others within the organization, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Marksville, Louisiana
June 24, 2000

DISTRICT ATTORNEY OF THE TWELFTH JUDICIAL DISTRICT
 Avoyelles Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
 and Corrective Action Plan
 Year Ended December 31, 1999

Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding/ Management Letter Comment	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Date of Completion
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CURRENT YEAR FINDINGS (12/31/99) --

There are no current year findings.

PRIOR YEAR FINDINGS (12/31/98) --

Compliance:

98-1	12/31/98	Deposits in one financial institution were not adequately secured. Reconciliations comparing bank balances to FDIC insurance and securities pledged are not being performed.	Yes	N/A	N/A	N/A
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