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DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

ANNUAL FINANCIAL STATEMENTS  
WITH AUDITOR'S REPORTS  
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 08-02-00

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John A. Windham, CPA

## INDEPENDENT AUDITOR'S REPORT

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, 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 of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

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

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued my report dated June 16, 2000 on my consideration of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*John A. Windham, CPA*  
DeRidder, Louisiana  
June 16, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
December 31, 1999

	Governmental Fund Types	
ASSETS	General	Special Revenue
Cash	\$ 293,659	\$ 102,320
Due from other governmental units	17,607	5,054
Due from other funds	21	---
Prepaid insurance	---	6,592
Equipment and vehicles	---	---
Total Assets	\$ 311,287	\$ 113,966
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	\$ 5,843	\$ 5,405
Payroll taxes payable	3,844	622
Due to other funds	---	---
Deferred revenue	2,083	---
Total Liabilities	\$ 11,770	\$ 6,027
Fund Equity:		
Investment in general fixed assets	\$ ---	\$ ---
Fund balances - unreserved - undesignated	299,517	107,939
Total Fund Equity	\$ 299,517	\$ 107,939
Total Liabilities and Fund Equity	\$ 311,287	\$ 113,966

Statement A

Fiduciary Fund Type <u>Agency Fund</u>	<u>Account Group</u> General Fixed Assets	<u>Totals (Memorandum Only)</u>
\$ 21	\$ ----	\$ 396,000
----	----	22,661
----	----	21
----	----	6,592
<u>----</u>	<u>335,301</u>	<u>335,301</u>
<u>\$ 21</u>	<u>\$ 335,301</u>	<u>\$ 760,575</u>
\$ ----	\$ ----	\$ 11,248
----	----	4,466
21	----	21
<u>----</u>	<u>----</u>	<u>2,083</u>
<u>\$ 21</u>	<u>\$ ----</u>	<u>\$ 17,818</u>
\$ ----	\$ 335,301	\$ 335,301
<u>----</u>	<u>----</u>	<u>407,456</u>
<u>\$ ----</u>	<u>\$ 335,301</u>	<u>\$ 742,757</u>
<u>\$ 21</u>	<u>\$ 335,301</u>	<u>\$ 760,575</u>

The accompanying notes are an integral part of this statement.



DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<b>REVENUES</b>			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 218,778	\$ 64,307	\$ 283,085
Intergovernmental revenues:			
State grants:			
FINS program	26,000	---	26,000
La. Victim's assistance program	25,000	---	25,000
Beauregard Parish Police Jury reimbursement of operating cost	51,362	---	51,362
State of Louisiana - reimbursement of operating cost	---	67,206	67,206
Title IV-D Application fees received	---	125	125
Bonding fees	39,671	---	39,671
Restitution funds	300	---	300
Bond forfeitures	13,990	---	13,990
Interest on investment	10,828	1,896	12,724
Other revenues	6,428	1,710	8,138
Total Revenues	<u>\$ 392,357</u>	<u>\$ 135,244</u>	<u>\$ 527,601</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 246,728	\$ 51,300	\$ 298,028
Contract labor	58,724	---	58,724
Legal and accounting	4,500	1,465	5,965
Insurance	5,294	5,286	10,580
Office supplies	421	19,077	19,498
Postage	2,372	249	2,621
Repairs and maintenance	---	2,545	2,545
Utilities and telephone	---	9,512	9,512
Rent	---	4,741	4,741
Auto expense	---	1,725	1,725
Bonding fee distributions	26,212	---	26,212
Bond forfeiture distributions	9,793	---	9,793
Other services	3,891	182	4,073
Travel and conferences	5,670	4,567	10,237
Dues and subscriptions	1,187	15,415	16,602
Education and training	2,315	1,239	3,554
Capital outlay	8,289	765	9,054
Total Expenditures	<u>\$ 375,396</u>	<u>\$ 118,068</u>	<u>\$ 493,464</u>

(Continued)

The accompanying notes are an integral part of this statement.

Statement B

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended December 31, 1999

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 16,961	\$ 17,176	\$ 34,137
FUND BALANCES AT BEGINNING OF YEAR	<u>282,556</u>	<u>90,763</u>	<u>373,319</u>
FUND BALANCES AT END OF YEAR	<u>\$ 299,517</u>	<u>\$ 107,939</u>	<u>\$ 407,456</u>

(Concluded)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended December 31, 1999

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 221,931	\$ 218,778	\$ (3,153)
Intergovernmental revenues:			
State grants:			
FINS program	26,000	26,000	---
La. Victim's assistance program	25,000	25,000	---
Beauregard Parish Police Jury - reimbursement of operating cost	49,775	51,362	1,587
State of Louisiana - reimbursement of operating cost	---	---	---
Title IV-D Application fees received	---	---	---
Bonding fees	37,876	39,671	1,795
Restitution funds	300	300	---
Bond forfeitures	13,990	13,990	---
Interest on investments	11,100	10,828	(272)
Other revenues	4,966	6,428	1,462
Total Revenues	\$ 390,938	\$ 392,357	\$ 1,419
EXPENDITURES			
Salaries and related benefits	\$ 247,748	\$ 246,728	\$ 1,020
Contract labor	58,556	58,724	(168)
Legal and accounting	4,500	4,500	---
Insurance	5,294	5,294	---
Office supplies	489	421	68
Postage	2,500	2,372	128
Repairs and maintenance	548	---	548
Utilities and telephone	---	---	---
Rent	---	---	---
Auto expense	---	---	---
Bonding fee distributions	27,600	26,212	1,388
Bond forfeiture distributions	9,793	9,793	---
Other services	1,481	3,891	(2,410)
Travel and conferences	6,264	5,670	594
Dues and subscriptions	1,307	1,187	120
Education and training	2,165	2,315	(150)
Capital outlay	8,289	8,289	---
Total Expenditures	\$ 376,534	\$ 375,396	\$ 1,138

<u>Special Revenue Fund Types</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 66,576	\$ 64,307	\$ (2,269)
---	---	---
---	---	---
---	---	---
67,206	67,206	---
125	125	---
---	---	---
---	---	---
---	---	---
1,880	1,896	16
140	1,710	1,570
<u>\$ 135,927</u>	<u>\$ 135,244</u>	<u>\$ (683)</u>

\$ 50,763	\$ 51,300	\$ (537)
---	---	---
1,740	1,465	275
6,000	5,286	714
17,013	19,077	(2,064)
249	249	---
2,358	2,545	(187)
9,780	9,512	268
4,741	4,741	---
857	1,725	(868)
---	---	---
---	---	---
182	182	---
5,908	4,567	1,341
14,331	15,415	(1,084)
1,239	1,239	---
765	765	---
<u>\$ 115,926</u>	<u>\$ 118,068</u>	<u>\$ (2,142)</u>

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL AND SPECIAL REVENUE FUND TYPES  
Year Ended December 31, 1999

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 14,404	\$ 16,961	\$ 2,557
FUND BALANCES AT BEGINNING OF YEAR	<u>282,556</u>	<u>282,556</u>	<u>---</u>
FUND BALANCES AT END OF YEAR	<u>\$ 296,960</u>	<u>\$ 299,517</u>	<u>\$ 2,557</u>

<u>Special Revenue Fund Types</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 20,001	\$ 17,176	\$ (2,825)
<u>90,763</u>	<u>90,763</u>	<u>---</u>
<u>\$ 110,764</u>	<u>\$107,939</u>	<u>\$ (2,825)</u>
		(Concluded)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements  
December 31, 1999

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, 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. His office is staffed by three assistant District Attorneys, an investigator and seven secretarial/clerical employees.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

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 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.

For financial reporting purposes, the District Attorney includes all funds, account groups and activities that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Attorney's office that are paid by the parish police jury as required by Louisiana law, the District Attorney's office is financially independent. Accordingly, the District Attorney is a separate governmental 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. 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.



DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

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 be transmitted to the District Attorney to defray the necessary expenses of his office.

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.

Worthless Check Collection  
Fee Special Revenue Fund

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 the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Special District Attorney  
Asset Forfeiture Trust Fund

The Special District Attorney Asset Forfeiture Trust Fund was established under the provisions of LSA-R.S. 40:2616(B) which requires that all monies collected from the sale of seized or forfeited assets be deposited into the fund. The District Attorney administers the distribution of monies to the appropriate local, state or federal law enforcement agency

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

that participated in the activity that led to the seizure or forfeiture of the property or deposit of monies under and subject to LSA R.S. 40:2616(B).

D. BASIS OF ACCOUNTING

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

Revenues

Commissions on fines and bond forfeitures are recorded in the year in which they are collected by the parish tax collector. As of December 31, 1999 receivables on commissions for fines and forfeitures amounted to \$11,347.

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

Interest income on investments is recorded when the investments have matured and the income is available.

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.

Other Financing Sources (Uses)

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

E. BUDGETS

The District Attorney uses the following budget practices:  
The budgets of the District Attorney of the Thirty-Sixty Judicial

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

District, State of Louisiana, Beauregard Parish, are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. Annually the District Attorney adopts a budget for the General and Special Revenue Funds. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The budget for the General and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and 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 or any other state of the United States, or under the laws of the United States. Under state law, the District Attorney may invest in United States bonds, or treasury notes. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. PREPAID ITEMS

Prepaid items consist of insurance premiums paid in the current year on policies that have terms that extend into subsequent years.

H. FIXED ASSETS

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

I. COMPENSATED ABSENCES

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

Employees of the District Attorney earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave is paid to the employee at

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

his current rate of pay.

Employees earn sick leave at the rate of one day a month, effective immediately upon employment. Ten days a year, not to exceed 30 days, may be accumulated. Unused sick leave lapses upon termination of employment.

At December 31, 1999 the District Attorney had no accumulated and vested leave benefits required to be reported in accordance with NCGA Statement 4 and Statement of Financial Accounting Standard (SFAS) 43.

J. TOTAL COLUMNS ON STATEMENTS

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

2. CASH AND CASH EQUIVALENTS

At December 31, 1999, the District Attorney has cash and cash equivalents totaling \$396,000, (book balances) as follows:

Cash on hand	\$ 312
Demand deposits	10,375
Interest-bearing demand deposits	76,963
Time deposits	<u>308,350</u>
Total	<u>\$396,000</u>

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 has \$403,664 in deposits (collected bank balances). These deposits are secured from risk by \$361,487 of federal deposit insurance and \$42,177 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

3. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consist of receivables for reimbursement of expenditures under various programs and grants, charges for services and commissions on fines and forfeitures. All amounts are expected to be collected within the next twelve months.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1999</u>
Improvements other than buildings	\$ 90,943	\$ ---	\$ ---	\$ 90,943
Equipment and furniture	218,037	9,054	---	227,091
Vehicle	<u>17,267</u>	<u>---</u>	<u>---</u>	<u>17,267</u>
Total	<u>\$ 326,247</u>	<u>\$ 9,054</u>	<u>\$ ---</u>	<u>\$ 335,301</u>

5. PENSION PLAN

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

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 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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

age 55 with a 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 a 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.

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 1.25 percent of annual covered payroll through June 30, 1998. After June 30, 1998 the District Attorney is not required to contribute to the system. Contributions to the System also include .2 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, and 1997 were \$-0-, \$492, and \$1,298 respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

6. DEFERRED COMPENSATION PLAN

The District Attorney offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal or state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, or \$20 per month, and contribute up to maximum of 25% of taxable compensation, not to exceed \$8,000 per calendar year.

A special "catch-up" provision may be used to invest up to \$15,000 per year for the three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option(s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the funds have independent investment objectives and utilize different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investment options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the option chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- . Periodic payment
- . Payments over your lifetime
- . Payments for a specific time or amount

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

- . Joint and survivor benefits
- . Lump-sum payment
- . Any combination of the above options

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

7. 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 criminal court fund, the parish police jury or directly by the state. A portion of the salaries of the District Attorney and assistant District Attorney and assistant District Attorneys are paid directly by the state. The parish police jury pays certain salaries and employer contributions of secretarial personnel.

8. DUE TO/FROM OTHER FUNDS

	Due To	Due From
General Fund	\$ 21	\$ ---
Asset Forfeiture Trust Fund	---	21
	\$ 21	\$ 21

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 No. 13.783. This program is funded by indirect assistance payments, in the form of 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 Thirty-Sixth Judicial District expended \$59,599 in reimbursement payments.

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

Reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the



DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

- Title IV-D Fund - To account for the receipt and use of proceeds from state and local sources for the locating and collecting of child support payments owed by absent parents to their family and children.
- Worthless Check Fund - To account for the receipt and use of funds collected as a result of enforcement of payment of worthless checks by individuals issuing them.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1999

ASSETS	Title IV-D <u>Fund</u>	Worthless Check <u>Fund</u>	Totals <u>1999</u>
Cash	\$ 37,530	\$ 64,790	\$102,320
Due from other governmental units	5,054	----	5,054
Prepaid insurance	<u>---</u>	<u>6,592</u>	<u>6,592</u>
Total Assets	<u>\$ 42,584</u>	<u>\$ 71,382</u>	<u>\$113,966</u>
 LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 1,723	\$ 3,682	\$ 5,405
Payroll taxes payable	<u>622</u>	<u>---</u>	<u>622</u>
Total Liabilities	<u>\$ 2,345</u>	<u>\$ 3,682</u>	<u>\$ 6,027</u>
 Fund Equity:			
Fund balances - unreserved - undesignated	<u>\$ 40,239</u>	<u>\$ 67,700</u>	<u>\$107,939</u>
Total Liabilities and Fund Equity	<u>\$ 42,584</u>	<u>\$ 71,382</u>	<u>\$113,966</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
Year Ended December 31, 1999

	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 1999</u>
<b>REVENUES</b>			
Intergovernmental Revenue:			
State of Louisiana - reimbursement of operating costs	\$ 67,206	\$ ---	\$ 67,206
Fees for worthless checks	---	64,307	64,307
Title IV-D Application fees received	125	---	125
Interest on investments	186	1,710	1,896
Miscellaneous income	1,690	20	1,710
Total Revenues	<u>\$ 69,207</u>	<u>\$ 66,037</u>	<u>\$ 135,244</u>
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 51,300	\$ ---	\$ 51,300
Legal and accounting	---	1,465	1,465
Insurance	3,566	1,720	5,286
Office supplies	345	18,732	19,077
Postage	---	249	249
Repairs and maintenance	---	2,545	2,545
Utilities and telephone	348	9,164	9,512
Rent	4,525	216	4,741
Auto expense	---	1,725	1,725
Other services	---	182	182
Travel and conferences	863	3,704	4,567
Dues and subscriptions	652	14,763	15,415
Training	---	1,239	1,239
Capital outlay	---	765	765
Total Expenditures	<u>\$ 61,599</u>	<u>\$ 56,469</u>	<u>\$ 118,068</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 7,608</b>	<b>\$ 9,568</b>	<b>\$ 17,176</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>32,631</u>	<u>58,132</u>	<u>90,763</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 40,239</u>	<u>\$ 67,700</u>	<u>\$ 107,939</u>

(Concluded)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended December 31, 1999

	Title IV-D Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
<b>REVENUES</b>			
Intergovernmental Revenue:			
State of Louisiana - reimbursement of operating costs	\$ 67,206	\$ 67,206	\$ ----
Fees for worthless checks	----	----	----
Title IV-D Application fees received	125	125	----
Interest on investments	186	186	----
Miscellaneous income	140	1,690	1,550
Total Revenues	\$ 67,657	\$ 69,207	\$ 1,550
<b>EXPENDITURES</b>			
Salaries and related benefits	\$ 50,763	\$ 51,300	\$ (537)
Legal and accounting	----	----	----
Insurance	3,548	3,566	(18)
Office supplies	305	345	(40)
Postage	----	----	----
Repairs and maintenance	----	----	----
Utilities and telephone	351	348	3
Rent	4,525	4,525	----
Auto expense	----	----	----
Other services	----	----	----
Travel and conferences	863	863	----
Dues and subscriptions	652	652	----
Training	----	----	----
Capital outlay	----	----	----
Total Expenditures	\$ 61,007	\$ 61,599	\$ (592)
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	\$ 6,650	\$ 7,608	\$ 958
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	32,631	32,631	----
<b>FUND BALANCES AT END OF YEAR</b>	\$ 39,281	\$ 40,239	\$ 958

<u>Worthless Check Fund</u>			<u>Totals 1999</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ ---	\$ ---	\$ ---	\$ 67,206	\$ 67,206	\$ ---
66,576	64,307	(2,269)	66,576	64,307	(2,269)
---	---	---	125	125	---
1,694	1,710	16	1,880	1,896	16
---	20	20	140	1,710	1,570
<u>\$ 68,270</u>	<u>\$ 66,037</u>	<u>\$ (2,233)</u>	<u>\$ 135,927</u>	<u>\$ 135,244</u>	<u>\$ (683)</u>
\$ ---	\$ ---	\$ ---	\$ 50,763	\$ 51,300	\$ (537)
1,740	1,465	275	1,740	1,465	275
2,452	1,720	732	6,000	5,286	714
16,708	18,732	(2,024)	17,013	19,077	(2,064)
249	249	---	249	249	---
2,358	2,545	(187)	2,358	2,545	(187)
9,429	9,164	265	9,780	9,512	268
216	216	---	4,741	4,741	---
857	1,725	(868)	857	1,725	(868)
182	182	---	182	182	---
5,045	3,704	1,341	5,908	4,567	1,341
13,679	14,763	(1,084)	14,331	15,415	(1,084)
1,239	1,239	---	1,239	1,239	---
765	765	---	765	765	---
<u>\$ 54,919</u>	<u>\$ 56,469</u>	<u>\$ (1,550)</u>	<u>\$ 115,926</u>	<u>\$ 118,068</u>	<u>\$ (2,142)</u>
\$ 13,351	\$ 9,568	\$ (3,783)	\$ 20,001	\$ 17,176	\$ (2,825)
<u>58,132</u>	<u>58,132</u>	<u>---</u>	<u>90,763</u>	<u>90,763</u>	<u>---</u>
<u>\$ 71,483</u>	<u>\$ 67,700</u>	<u>\$ (3,783)</u>	<u>\$ 110,764</u>	<u>\$ 107,939</u>	<u>\$ (2,825)</u>

(Concluded)

FIDUCIARY FUND TYPE - AGENCY FUND

Asset Forfeiture Trust Fund - To account for the receipt of proceeds from the sale of seized or forfeited contraband and the equitable distribution of these monies to the agencies involved.



DISTRICT ATTORNEY OF THE THIRTY--SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISHFIDUCIARY FUND TYPE - AGENCY FUND  
BALANCE SHEET  
December 31, 1999

	Asset Forfeiture <u>Trust Fund</u>
Assets	
Cash	\$ <u>21</u>
Liabilities	
Due to general fund	\$ <u>21</u>

DISTRICT ATTORNEY OF THE THIRTY--SIXTH JUDICIAL DISTRICT  
STATE OF LOUISIANA - BEAUREGARD PARISH

FIDUCIARY FUND TYPE - AGENCY FUND  
SCHEDULE OF CHANGES IN DEPOSIT BALANCES  
For the year ended December 31, 1999

	Asset Forfeiture <u>Trust Fund</u>
Balance at Beginning of Year	\$ 66
<u>Additions</u>	
Deposits	
Confiscation sales and seizures	\$ 2,697
Total cash available	<u>\$ 2,763</u>
<u>Reductions</u>	
Distributions to:	
Beauregard Parish Clerk of Court	\$ 425
Louisiana District Attorney Association	27
Beauregard Parish Sheriff Department	687
Beauregard Parish Police Jury	458
District Attorney's general fund	458
City of DeRidder	687
Total reductions	<u>\$ 2,742</u>
Balance at End of Year	<u>\$ 21</u>

# John A. Windham, CPA

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John A. Windham, CPA

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 David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

I have audited the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1999, and have issued my report thereon dated June 16, 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 Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's general purpose 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.

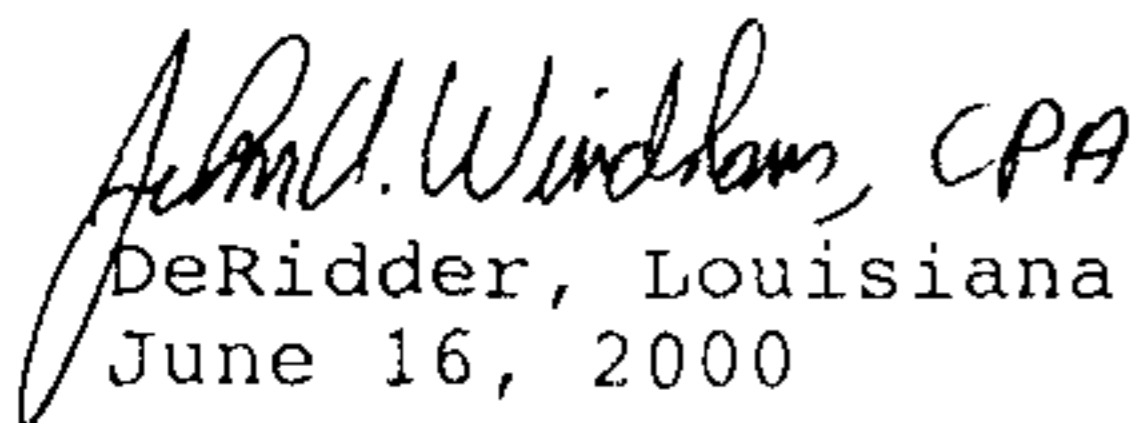
### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial

The Honorable David W. Burton  
District Attorney of the Thirty-Sixth  
Judicial District  
State of Louisiana  
Beauregard Parish

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 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. 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 the District Attorney of the Thirty-Sixth Judicial District, others within the organization, federal awarding agencies and pass through entities and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

  
DeRidder, Louisiana  
June 16, 2000