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**GENERAL PURPOSE FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

**DISTRICT ATTORNEY OF THE FOURTEENTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
CALCASIEU PARISH**

DECEMBER 31, 1999

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and to the officials of the state. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor or at, where appropriate, at the office of the parish clerk of court.

Release Date JUL 26 2000

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INDEPENDENT AUDITORS' REPORT

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the accompanying general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of December 31, 1999, and for the year then ended. These financial statements are the responsibility of the District Attorney of the Fourteenth Judicial District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 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 Fourteenth 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 26, 2000, on our consideration of the District Attorney of the Fourteenth Judicial District's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental 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 Fourteenth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Lanley, Williams & Co., LLC

May 26, 2000

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES
AND ACCOUNT GROUPS

December 31, 1999

	<u>GOVERNMENTAL FUND TYPES</u>	
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<u>ASSETS</u>		
Cash	\$ 237,600	\$ 350,429
Investments, at cost	1,154,302	-
Receivables		
Commissions on fines and forfeitures	7,386	-
Grants from Louisiana Department of Health and Human Resources	-	84,906
Interest	15,637	-
Restricted assets - cash	761,754	-
Fixed assets	-	-
TOTAL ASSETS	\$ 2,176,679	\$ 435,335
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	\$ 24,506	\$ 4,934
Due to other agencies	-	-
TOTAL LIABILITIES	24,506	4,934
Fund equity:		
Investment in general fixed assets	-	-
Fund balances -		
Unreserved - designated for future expenditures	761,754	-
Unreserved - undesignated	1,390,419	430,401
TOTAL FUND EQUITY	2,152,173	430,401
TOTAL LIABILITIES AND FUND EQUITY	\$ 2,176,679	\$ 435,335

The accompanying notes are an integral part of this statement.

<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUP</u>	
<u>AGENCY FUNDS</u>	<u>GENERAL FIXED ASSETS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
\$ 259,865	\$ -	\$ 847,894
-	-	1,154,302
-	-	7,386
-	-	84,906
-	-	15,637
-	-	761,754
<u>-</u>	<u>792,703</u>	<u>792,703</u>
<u>\$ 259,865</u>	<u>\$ 792,703</u>	<u>\$ 3,664,582</u>
\$ -	\$ -	\$ 29,440
<u>259,865</u>	<u>-</u>	<u>259,865</u>
259,865	-	289,305
-	792,703	792,703
-	-	761,754
<u>-</u>	<u>-</u>	<u>1,820,820</u>
<u>-</u>	<u>792,703</u>	<u>3,375,277</u>
<u>\$ 259,865</u>	<u>\$ 792,703</u>	<u>\$ 3,664,582</u>

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES

For the Year Ended December 31, 1999

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<u>REVENUES</u>			
Fines and forfeitures	\$ 199,971	\$ -	\$ 199,971
Collection fees	21,297	171,254	192,551
Enrollment fees	135,243	-	135,243
Other forfeitures	34,681	-	34,681
Intergovernmental	-	116,944	116,944
Interest	96,644	8,125	104,769
Miscellaneous	<u>9,471</u>	<u>-</u>	<u>9,471</u>
Total revenues	<u>497,307</u>	<u>296,323</u>	<u>793,630</u>
<u>EXPENDITURES</u>			
Current			
General government	642,865	80,123	722,988
Health and welfare	-	34,834	34,834
Capital outlay	<u>21,945</u>	<u>-</u>	<u>21,945</u>
Total expenditures	<u>664,810</u>	<u>114,957</u>	<u>779,767</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(167,503)	181,366	13,863
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</u>	(167,503)	181,366	13,863
<u>FUND BALANCE - BEGINNING OF PERIOD</u>	<u>2,319,676</u>	<u>249,035</u>	<u>2,568,711</u>
<u>FUND BALANCE - END OF PERIOD</u>	<u>\$ 2,152,173</u>	<u>\$ 430,401</u>	<u>\$ 2,582,574</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS

For the Year Ended December 31, 1999

GENERAL FUND

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Fines and forfeitures	\$ 211,000	\$ 199,971	\$ (11,029)
Collection fees	20,000	21,297	1,297
Enrollment fees	118,000	135,243	17,243
Other forfeitures	-	34,681	34,681
Intergovernmental	-	-	-
Interest	88,500	96,644	8,144
Miscellaneous	<u>5,150</u>	<u>9,471</u>	<u>4,321</u>
Total revenues	<u>442,650</u>	<u>497,307</u>	<u>54,657</u>
<u>EXPENDITURES</u>			
Current			
General government	638,370	642,865	(4,495)
Health and welfare	-	-	-
Capital outlay	<u>9,000</u>	<u>21,945</u>	<u>(12,945)</u>
Total expenditures	<u>647,370</u>	<u>664,810</u>	<u>(17,440)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(204,720)	(167,503)	37,217
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in (out)	<u>95,000</u>	<u>-</u>	<u>(95,000)</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>95,000</u>	<u>-</u>	<u>(95,000)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</u>	(109,720)	(167,503)	(57,783)
<u>FUND BALANCE - BEGINNING OF PERIOD</u>	<u>2,319,676</u>	<u>2,319,676</u>	<u>-</u>
<u>FUND BALANCE - END OF PERIOD</u>	\$ <u>2,209,956</u>	\$ <u>2,152,173</u>	\$ <u>(57,783)</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
\$ -	\$ -	\$ -
175,000	171,254	(3,746)
-	-	-
-	-	-
80,943	116,944	36,001
8,000	8,125	125
<u>-</u>	<u>-</u>	<u>-</u>
<u>263,943</u>	<u>296,323</u>	<u>32,380</u>
80,000	80,123	(123)
34,325	34,834	(509)
<u>-</u>	<u>-</u>	<u>-</u>
<u>114,325</u>	<u>114,957</u>	<u>(632)</u>
149,618	181,366	31,748
(<u>95,000</u>)	<u>-</u>	<u>95,000</u>
(<u>95,000</u>)	<u>-</u>	<u>95,000</u>
54,618	181,366	126,748
<u>249,035</u>	<u>249,035</u>	<u>-</u>
\$ <u><u>303,653</u></u>	\$ <u><u>430,401</u></u>	\$ <u><u>126,748</u></u>

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 1 - 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. The judicial district encompasses the parish of Calcasieu, Louisiana.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Fourteenth 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

As the governing authority of the parish, for reporting purposes, the Calcasieu Parish Police Jury is the financial reporting entity for Calcasieu 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 the 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 Calcasieu Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

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.

Because the police jury financial statements would be misleading if data of the organization was not included because of the nature or significance of the relationship, the district attorney was determined to be a component unit of the Calcasieu 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 government unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The accounts of the district attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The various funds are grouped by type in the financial statements. The following fund type and account group are used by the district attorney.

Governmental Fund Types:

General Fund

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

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

Title IV-D Special Revenue Fund

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

Worthless 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.

Fiduciary Fund Type:

Agency Funds

The agency funds are used to account for assets held by the district attorney as an agent for other funds and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These funds are used to account for drug money seizures and bond forfeitures until such time as the court orders disposition of such funds to various agencies as required by law.

Account Group:

General Fixed Assets Account Group

The General Fixed Assets Group is used to account for fixed assets used in governmental fund type operations. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment 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 they are collected by the parish tax collector.

Interest earned on investments is accrued under the modified accrual basis.

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 which are not expected to be repaid are accounted for as other financing sources (uses), when the underlying event occurs.

E. BUDGET PRACTICE

The district attorney utilizes the following budget practices:

1. Formal budgeting integration is employed as a management control device during the year. Budgets are adopted on a basis consistent with generally accepted accounting principles.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

E. BUDGET PRACTICE - Continued

2. On December 1st of each year, a budget for the subsequent year is prepared for the general fund and the special revenue funds.
3. The district attorney approves the budgets and it is available for public inspection no later than fifteen days prior to the beginning of the calendar year.
4. *Any budgetary amendments must be approved by the district attorney. During the year an amendment was made to the original budgets and is reflected in the budget comparison.*
5. All budgetary appropriations lapse at year end.

F. ENCUMBRANCES

The district attorney does not use encumbrance accounting in the General Fund or Special Revenue Funds, but maintains adequate records to comply with budgets and to prepare budgetary reports.

G. CASH AND 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 and those investments with original maturities of 90 days or less. 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. 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.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

H. FIXED ASSETS AND LONG-TERM OBLIGATIONS

Fixed assets used in the district attorney's office (governmental fund type operations) acquired by the Calcasieu Parish Police Jury are accounted for in the general fixed assets account group of the Calcasieu Parish Police Jury.

Fixed assets acquired with the use of the General Fund or Special Revenue Fund monies are accounted for by the general fixed assets account group of the district attorney and are presented in the financial statements. No depreciation has been provided on these assets. All fixed assets are valued at historical cost.

There are no long-term obligations at December 31, 1999. The Account Group is not "funds." It is concerned only with the measurement of financial position, not with measurement of results of operations.

I. COMPENSATED ABSENCES

The district attorney has the following policy related to vacation and sick leave:

Employees of the district attorney's office accrue vacation leave at varying rates according to years of continuous service. Unused vacation leave is accumulated and carried forward from one year to the next up to a maximum of sixty days total, then it must be used or forfeited. Upon termination of employment, an employee will be compensated for accumulated vacation time not to exceed twenty-five days, on parish portion of salary only.

Employees of the district attorney's office accrue 12 days of sick leave each year. Sick leave may be accumulated and carried forward from one year to the next up to a maximum of 180 days. No payment is made for accumulated sick leave upon termination of employment.

Employee benefits are paid from the Calcasieu Parish Police Jury. Accordingly, no liabilities are accrued in the district attorney's General Fund with respect to employee benefits.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES-Continued

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. Interfund eliminations have been made in the combined totals.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources. The amount designated for future expenditures is for drug enforcement related expenditures.

NOTE 3 - CASH AND INVESTMENTS

As reflected on the balance sheet, the district attorney had cash and investments totaling \$847,894 and \$1,916,055 respectively, at December 31, 1999. Cash and investments (certificates of deposit) are stated at cost, which approximates market. These deposits (or the resulting bank balance) and investments must be secured under state law 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 pledged securities are held in the name of the pledging fiscal agent bank (GASB Category 3) in a holding or custodial bank that is mutually acceptable to both parties. The deposits (bank balance) and investments at December 31, 1999, were secured as follows:

Bank balance	\$ 993,873	Federal Deposit Insurance	\$ 200,000
Investments	<u>1,916,056</u>	Pledged Securities	<u>3,614,160</u>
	<u>\$ 2,909,929</u>		<u>\$ 3,814,160</u>

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 3 - CASH AND INVESTMENTS - Continued

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 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.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance January 1, 1999	\$ 788,643
Additions	21,945
Deductions	<u>(17,885)</u>
Balance December 31, 1999	<u>\$ 792,703</u>

General fixed assets consist of the following:

Transportation equipment	\$ 44,485
Furniture and fixtures	136,047
Office equipment	526,703
Training course	29,417
Leasehold improvements	<u>56,051</u>
	<u>\$ 792,703</u>

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 5 - PENSION PLANS

The district attorney and assistant district attorneys are members of the District Attorneys Retirement System. Secretaries of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana.

These retirement systems are multiple employer, statewide retirement systems which are administered and controlled by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. Pension expenditures are paid from the Calcasieu Parish Police Jury. Accordingly, no expenditures have been recorded in the district attorney's funds with respect to pension benefits.

NOTE 6 - LEASES

The district attorney has leased automobiles which are classified as operating leases. Lease expense for the year ended December 31, 1999 is \$15,223. Future minimum lease payments over the remaining terms of the leases are as follows:

Year ending	
2000	\$ 13,991
2001	13,991
2002	<u>7,186</u>
	<u>\$ 35,168</u>

NOTE 7 - LITIGATION AND CLAIMS

At December 31, 1999, the District Attorney of the Fourteenth Judicial District was involved in pending litigation for which unfavorable outcomes are unlikely.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 8 - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN
THE 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 parish police jury, or directly by the state.

Expenditures classified as general government recorded in the accompanying general purpose financial statements in the Special Revenue Fund accounts for amounts paid to the Calcasieu Parish Police Jury Criminal Court Fund as reimbursements of certain overhead costs of the Special Revenue Fund.

NOTE 9 - GENERAL FUND EXPENDITURES

The general government expenditures of the General Fund as recorded in the accompanying general purpose financial statements are as follows:

Donations	\$ 30,200
Travel and seminars	62,617
Office	150,082
Communications	46,469
Dues	37,268
Vehicle	52,538
Legal and other professional	49,012
Overhead reimbursement Calcasieu Parish Police Jury	100,000
Pretrial diversion/Victim assistance programs	<u>114,679</u>
	<u>\$ 642,865</u>

Donation expenditures are to area community organizations to promote drug education programs. Funds necessary for this expenditure have been provided through seizures under the provisions of Louisiana Revised Statue R.S. 40:2616.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

NOTE 10 - FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No 13.783. This program is funded by indirect assistance payments, in the form of reimbursements of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1999, the District Attorney for the Fourteenth Judicial District received \$116,944 in reimbursements.

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 subject to review and audit by the grantor agencies. 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.

SUPPLEMENTAL INFORMATION

COMBINING STATEMENTS

SPECIAL REVENUE FUNDS

Worthless Check Fund

The Fund accounts for the collection of worthless checks given area merchants for which the merchant has been unable to collect due to insufficient funds of the patrons. The Fund also accounts for the collection of fees from the patrons to be used for the necessary expenditures of the district attorney.

Child Support Enforcement - Title IV-D

The Fund accounts for the reimbursements from the Louisiana Department of Health and Human Resources for the necessary expenditures of the district attorney to enforce the support obligations owed by absent parents to their families and children.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET

December 31, 1999

	<u>WORTHLESS CHECKS</u>	<u>TITLE IV-D</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ 138,311	\$ 212,118	\$ 350,429
Receivables			
Grants from the Louisiana Department of Health and Human Resources	<u> -</u>	<u>84,906</u>	<u>84,906</u>
TOTAL ASSETS	<u>\$ 138,311</u>	<u>\$ 297,024</u>	<u>\$ 435,335</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Accounts payable	\$ 4,619	\$ 315	\$ 4,934
Fund equity:			
Fund balances -			
Unreserved-undesignated	<u>133,692</u>	<u>296,709</u>	<u>430,401</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 138,311</u>	<u>\$ 297,024</u>	<u>\$ 435,335</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

For the Year Ended December 31, 1999

	<u>WORTHLESS CHECKS</u>	<u>TITLE IV-D</u>	<u>TOTAL</u>
<u>REVENUES</u>			
Collection fees	\$ 171,254	\$ -	\$ 171,254
Intergovernmental	-	116,944	116,944
Interest	<u>-</u>	<u>8,125</u>	<u>8,125</u>
Total revenues	<u>171,254</u>	<u>125,069</u>	<u>296,323</u>
<u>EXPENDITURES</u>			
Current			
General government	80,123	-	80,123
Health and welfare	<u>-</u>	<u>34,834</u>	<u>34,834</u>
Total expenditures	<u>80,123</u>	<u>34,834</u>	<u>114,957</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	91,131	90,235	181,366
<u>OTHER FINANCING (USES)</u>			
Operating transfer (out)	<u>-</u>	<u>-</u>	<u>-</u>
<u>TOTAL OTHER FINANCING (USES)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER (USES)</u>	91,131	90,235	181,366
<u>FUND BALANCE - BEGINNING OF PERIOD</u>	<u>42,561</u>	<u>206,474</u>	<u>249,035</u>
<u>FUND BALANCE - END OF PERIOD</u>	<u>\$ 133,692</u>	<u>\$ 296,709</u>	<u>\$ 430,401</u>

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE - AGENCY FUNDS

BOND FORFEITURES

The Bond Forfeiture Fund accounts for the collection of bonds and bondsman license fees and payment of these amounts to the General Fund and other agencies as required by law.

DRUG FORFEITURES

The Drug Forfeiture Fund accounts for the collection of seized money, and the subsequent distribution of this money upon judgment of forfeiture by court order to the General Fund and other agencies in accordance with applicable laws.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS
COMBINING BALANCE SHEETS

December 31, 1999

	<u>BOND FORFEITURE</u>	<u>DRUG FORFEITURE</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	\$ <u>5,035</u>	\$ <u>254,830</u>	\$ <u>259,865</u>
TOTAL ASSETS	\$ <u><u>5,035</u></u>	\$ <u><u>254,830</u></u>	\$ <u><u>259,865</u></u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Due to other agencies	\$ 5,035	\$ 254,830	\$ 259,865
Fund equity - fund balances	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES AND FUND EQUITY	\$ <u><u>5,035</u></u>	\$ <u><u>254,830</u></u>	\$ <u><u>259,865</u></u>

The accompanying notes are an integral part of this statement.

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS
SCHEDULE OF CHANGES IN BALANCES DUE TO
OTHER AGENCIES

For the Year Ended December 31, 1999

	<u>BOND FORFEITURE</u>	<u>DRUG FORFEITURE</u>	<u>TOTAL</u>
BALANCES AT BEGINNING OF YEAR	\$ 11,552	\$ 280,142	\$ 291,694
ADDITIONS			
Forfeitures	441,459	866,106	1,307,565
License fees	186,995	-	186,995
Interest	-	4,445	4,445
Other	<u>461</u>	<u>-</u>	<u>461</u>
Total additions	<u>628,915</u>	<u>870,551</u>	<u>1,499,466</u>
Total	<u>640,467</u>	<u>1,150,693</u>	<u>1,791,160</u>
REDUCTIONS			
Remittances to agencies	634,966	766,690	1,401,656
Reimbursements to defendants	-	20,056	20,056
Other charges	466	-	466
Donations	<u>-</u>	<u>109,117</u>	<u>109,117</u>
Total reductions	<u>635,432</u>	<u>895,863</u>	<u>1,531,295</u>
BALANCES AT END OF YEAR	<u>\$ 5,035</u>	<u>\$ 254,830</u>	<u>\$ 259,865</u>

The accompanying notes are an integral part of this statement.



Langley, Williams & Company, L.L.C.

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SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS
SEC PRACTICE SECTION
OF AICPA

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Robert R. Bryant
District Attorney of the
Fourteenth Judicial District
State of Louisiana
Calcasieu Parish

We have audited the general purpose financial statements of the District Attorney of the Fourteenth Judicial District, a component unit of the Calcasieu Parish Police Jury, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 26, 2000. We conducted our audit in accordance with generally accepted auditing 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 Fourteenth 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 Fourteenth 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 for the information of the District Attorney of the Fourteenth Judicial District's management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Langley, Williams & Co., LLC

May 26, 2000

District Attorney of the Fourteenth Judicial District
Parish of Calcasieu, Louisiana

AUDIT FINDINGS AND QUESTIONED COSTS

December 31, 1999

There were no findings and questioned costs in the current or prior year financial statements.

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the District Attorney of the Fourteenth Judicial District.
2. A separate management letter was not issued.