

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINN PARISH, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS COVERED
DECEMBER 31, 1995**

15) LONG TERM DEBT (continued) --

The annual requirements to amortize the installment debt outstanding at December 31, 1995, including interest of 5-0- are as follows:

Year Ended	Installment Agreement - 1988-1995
1996	\$79,127
1997	4,856
	23,593
	23,593

16) RECEIVABLES

As of December 31, 1995, amounts due to the District Attorney of the Eighth Judicial District consisted of the following:

Commissions on fines and forfeitures - due from Winn Parish Sheriff	\$ 1,360
Commissions on court costs - due from Winn Parish Clerk of Court	2,250
Federal grant - due from State of Louisiana, Department of Social Services - Title IV-D Program	21,290
State grant - due from State of Louisiana, Department of Social Services - Title IV-D Program - Incentive	649
Other - Bail Bond Fees	3,991
Total receivables	29,540

(17) 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 Winn Parish Criminal Court, paid by the Winn Parish Police Jury, or paid directly by the State of Louisiana.

(18) RISK MANAGEMENT

The district attorney is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district attorney maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the district.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

04 LONG-TERM DEBT (continued) --

Installment Agreements -- Department of Social Services --
Office of Family Support -- Grandparent

August 10, 1993 and final payment due July 18, 1998; no interest will be charged. This agreement reimburses the Department of Social Services for program overcharges for the 1989 and 1990 program years.

30,787

Installment Agreements -- Department of Social Services --
Office of Family Support

\$25,021 Installment agreement due in thirty-six (36) monthly installments of \$695.85; first payment due August 1994 and final payment due July 1997; no interest will be charged. This agreement reimburses the Department of Social Services for program overcharges for the 1990 program year.

15,286

TOTAL

46,073

The following is a summary of the long-term obligation transactions during the year:

	Installment Agreements - DSS - DSS	Capital Leases	Total
Long-term obligations payable at December 31, 1994	\$ 62,545	\$ 4,705	\$ 67,250
Additions of new debt	0	0	0
Retirements and Repayments:			
Criminal Court Fund	0	(1,299)	(1,299)
District Attorney	(38,552)	(3,206)	(41,758)
Long-term obligations payable at December 31, 1995	<u>23,993</u>	<u>0</u>	<u>23,993</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
BIRMINGHAM, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

03 **RETIREMENT COMMITMENTS** (continued) --

Parochial Employees Retirement System -- (continued)

of administration. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan D based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employee 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 Parochial Employees Retirement 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 Parochial Employees' Retirement System, P.O. Box 14419, Baton Rouge, Louisiana, 70808-4519, or by calling (504) 928-1361.

04 **LEASES**

The district attorney is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the account groups.

The minimum annual commitments under noncancelable operating leases are as follows:

YEAR ENDED DECEMBER 31,	AUTOMOBILE
1996	\$ 7,690
Total	7,690

05 **LONG-TERM DEBT**

The District Attorney of the Eighth Judicial District is obligated under two installment financing arrangements. The debt outstanding as of December 31, 1995 consisted of the following:

Installment Agreement -- Department of Social Services --
(Office of Family Support)
\$55,484 installment agreement due in thirty-six (36)
monthly installments of \$1541.08; first payment due

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
MONTELEONE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1995**

(C) RETIREMENT COMMITMENTS (continued) --

District Attorneys' Retirement System -- (continued)

age 60 and have 10 years of service credit, age 55 and have 20 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 10 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation.

The system also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 per cent is the statutory act rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each district attorney to provide employee contributions as needed to adequately fund the System.

The District Attorneys' Retirement 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 District Attorneys' Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504) 947-5551.

Parochial Employees Retirement System

Substantially all employees of the District Attorney of the Eighth Judicial District are members of the Parochial Employees Retirement System of Louisiana System, a multiple-employer cost-sharing, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A, and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All employees of the District Attorney of the Eighth Judicial District who participate in the Parochial Employees Retirement System, Plan A, are paid through the West Parish Central Court Fund. Therefore, the Eighth Judicial District Attorney does not report salaries, retirement contributions, or other employee benefits accruing to these employees.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 20 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued) --

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 1995, are recorded as prepaid items.

Fund Equity

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

Comparative data

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

Total columns on combined statements -- overview

Total columns on the combined statements are captioned "Monocolumn Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) CASH AND CASH EQUIVALENTS AND INVESTMENTS

Louisiana Revised Statutes authorize the district attorney to invest in United States bonds, treasury notes or certificates, or to deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. They are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

As reflected on Exhibit A, the District Attorney had cash and cash equivalents totaling \$1,746 at December 31, 1995 as follows:

	General Fund	Special Revenue Funds	Agency Funds	Total
Interest-bearing demand deposits	\$ 0-	\$1,746	\$ 0-	\$ 1,746
Money market investment accounts	0-	0-	0-	0-
Total cash, cash equivalents, and time deposits	0-	1,746	0-	1,746

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE --
 BUDGET QUAP BASIS AND ACTUAL
 YEAR ENDED DECEMBER 31, 1997
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

	1995		VARIANCE FAVORABLE UNFAVORABLE	1994 ACTUAL
	BUDGET	ACTUAL		
REVENUES:				
City attorney fees	\$ 12,000	\$ 12,000	\$ -0-	\$ 10,500
Commissions on fines and forfeitures	14,560	13,397	2,837	18,311
Commissions on court costs	24,000	23,285	3,285	32,899
Federal grants	-0-	3,000	3,000	-0-
State grants	-0-	-0-	-0-	2,879
Other revenues	1,800	3,713	4,731	3,895
Total revenues	<u>52,360</u>	<u>65,395</u>	<u>13,833</u>	<u>78,504</u>
EXPENDITURES:				
General government -- judicial:				
Current:				
Advertising	-0-	-0-	-0-	5,913
Automobile expenses	12,800	11,660	1,135	14,645
Court reporter fees	-0-	99	99	-0-
Educational materials	-0-	32,261	32,261	8,992
Fees and publications	-0-	8,887	8,887	4,660
Insurance	-0-	1,040	1,040	-0-
Investigation expenses	30,000	5,519	24,381	5,836
LACTO expenses	-0-	-0-	-0-	11,963
Legal fees	-0-	128	128	1,933
Miscellaneous	7,960	14,996	13,040	1,025
Office supplies and postage	8,000	9,419	1,419	3,479
Repairs and maintenance	-0-	500	500	511
Continental court hand reimbursement	-0-	2,500	2,500	-0-
Salaries and related benefits	86,000	195,025	109,025	121,532
Travel and connections	13,800	30,201	16,401	14,721
Telephone	10,300	12,182	1,382	6,176
Total current	<u>168,860</u>	<u>379,538</u>	<u>110,678</u>	<u>180,126</u>
Capital outlay	-0-	4,732	4,732	1,607
Debt service:				
Principal retirement	-0-	42,274	42,274	30,985
Interest payments	-0-	-0-	-0-	2,187
Total debt service	<u>-0-</u>	<u>42,274</u>	<u>42,274</u>	<u>33,172</u>
	(continued)			

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
SHREVEPORT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1995

III SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued) -

Budget Practices - (continued)

Special Revenue Funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated income therein for the current year, using the modified accrual basis of accounting. The district attorney is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year-end.

Compensated Absence

Full-time employees of the District Attorney's office earn ten days vacation leave and six days sick leave each year. Vacation leave may not be accumulated and lapses at the end of each fiscal year. Sick leave may be accumulated up to a maximum of thirty days. The cost of current leave privileges, computed in accordance with GASB Codification Section 650, is recognized as a current-year expenditure in the General Fund when leave is actually taken.

Cash and Cash Equivalents

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

- Cash -- includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.
- Cash equivalents -- All short-term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

Receivables

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

Short-term interfund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables" and are recorded by all funds affected in the period in which transactions are recorded.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINSTON, LOUISIANA
NOTE TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(3) CASH AND CASH EQUIVALENTS AND INVESTMENTS (continued) --

Cash and cash equivalents are stated at cost, which approximates market. These bank deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These bank deposits were fully secured from risk by FDIC insurance (FDIC Category 1) as December 31, 1995.

(4) RETIREMENT COMMITMENTS

The district attorney participates in two cost-sharing multiple employer, statewide retirement systems (PERS) for its employees. The district attorney and the assistant district attorneys are members of the Louisiana District Attorneys' Retirement System. Other employees of the district attorney's office are members of the Paratolial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

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

	EMPLOYER	EMPLOYEE
Paratolial Employees Retirement System	8.25%	9.5%
District Attorneys' Retirement System	2.50%	7.00%

In addition to the contributions shown above, each system receives a share of the aggregate amount of the ad valorem taxes shown to be collected by the tax roll of each respective parish.

District Attorneys' Retirement System

Generally, all persons who are district attorneys of the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by the retirement system of the Louisiana District Attorneys' Association, are eligible to participate in this system.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with 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 108 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:

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995**

(9) LITIGATION

The District Attorney is not involved in any litigation as December 31, 1995.

(10) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

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.

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

(11) FUND DEFICITS

The General Fund of the District Attorney of the Eighth Judicial District has a deficit in unreserved fund balance at December 31, 1995 in the amount of \$91,091.

Management plans to eliminate this fund balance through a combination of various actions:

- a. The district attorney plans to request the police jury to pay a larger portion of the expenses incurred by the office through the Criminal Court and Police Jury General Fund.
- b. The district attorney has implemented strict cost control procedures to reduce expenses incurred by his office.
- c. Excess monies will be transferred from the various special revenue funds in order to provide a positive fund balance in the General Fund as quickly as possible.

Management feels that these actions will quickly relieve the existing deficit in the General Fund.

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INDIVIDUAL FUND
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DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINNFIELD, LOUISIANA
 GENERAL FUND
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1995 AND 1994

EXHIBIT D

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash and cash equivalents	\$ 0-	\$ 0-
Receivables:		
Due from other governments:		
Commissions on fines and forfeitures	1,360	1,128
Commissions on court costs	2,355	2,153
Bail bonds fees	3,991	4,892
Prepaid insurance	208	268
Total assets	7,815	8,409
LIABILITIES AND FUND BALANCES		
Liabilities:		
Bank overdraft	31,848	5,348
Accounts payable	57,458	48,000
Total liabilities	89,306	53,348
Fund balances:		
Unreserved - undesignated deficit	(91,491)	(45,940)
Total liabilities and balances	7,815	8,409

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

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**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
WINNFIELD, LOUISIANA**
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 OCT 02 1996

WILLIAM E. WEATHERFORD
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DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - CONTINUED
BUDGET YEAR BASIS AND ACTUAL
YEAR ENDED DECEMBER 31, 1995

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

	1995			1994 ACTUAL
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	
Total expenditures	\$ 188,890	\$ 217,548	\$ 118,658	\$218,888
Excess (deficiency) of revenues over (under) expenditures	117,900	(22,131)	114,051	(26,900)
OTHER FINANCING SOURCES (USES):				
Asset forfeiture transfers in	-	136	136	-
Operating transfers in	193,124	196,470	3,346	185,495
Operating transfers out	-	-	-	-
Total other financing sources (uses)	193,124	196,606	3,482	185,495
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(77,136)	(35,945)	(48,349)	19,500
FUND BALANCE - beginning of year (deficit)	(25,948)	(25,948)	-	(25,948)
FUND BALANCE - end of year (deficit)	(103,122)	(61,893)	(48,349)	(10,448)

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

SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

The special revenue funds are used to account for the following specific revenues:

Title IV-D Reimbursement Program – Grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1995 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of these grants is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Title IV-D Incentive Program – Incentive grants from the Louisiana Department of Health and Human Resources. Incentive grants are awarded to the Louisiana DHHR by the Federal government for the collection of child support payments. These incentive grants are then passed through to each individual parish based upon the amount of child support collected in that parish. Incentive grants may be used for any lawful purpose.

Worthless Checks Collection – Fees collected in accordance with Louisiana Revised Statute 16:215, which provides that the district attorney receive, from the principal in the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the district attorney's office.

Special Intervention Program – The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The program is designed to meet the needs of certain non-violent offenders in an attempt to deter future criminal or disorderly behavior, to minimize loss to victims through restitution; to reduce the court's case load supervising the accused following arrest until final disposition of the case.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFELD, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 1993
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

	TITLE BY D.	TITLE IN D INCENTIVE
ASSETS		
Cash and cash equivalents	\$ 345	\$ 129
Receivables:		
Federal grant	21,280	0
State grant	_____0	_____649
Total assets	_____21,625	_____778
 LIABILITIES AND FUND EQUITY		
Fund Balances:		
Unreserved -- unassigned	_____21,625	_____778
Total liabilities and fund balances	_____21,625	_____778

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

EXHIBIT B

WITNESS
CHECKS
COLLECTIONPAG-TRIAL
INTERVIEWING

		1993	1994
\$ 270	\$ 1,100	\$ 1,746	\$ 2,319
0	0	21,280	13,207
0	0	649	826
270	1,100	23,595	21,352
270	1,100	23,595	21,352
270	1,100	23,595	21,352

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999**

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued) --

Fixed Assets and Long-Term Liabilities -- (continued)

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt.

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. These reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) to net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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

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

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurement made, regardless of the measurement focus applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available to net current assets. The primary revenue sources which are susceptible to account under the modified accrual basis of accounting include fees, charges, and commissions for services, intergovernmental revenues, and interest revenue. Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

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

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Budget Practice

The district attorney adopts a budget prior to January 1 of each year for the General Fund and the

GENERAL FUND

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The general fund is used to account for the following specific resources:

- (1) Twelve per-cent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 15:571.11; to be used to defray the necessary expenses of the district attorney's office.
- (2) Commissions on court costs as provided by Act 293 of the 1985 legislative session which may be used to defray costs of maintaining the district attorney's office.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-L. LEJEUNE
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1985
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1984

ASSETS	GOVERNMENTAL FUND TYPE	
	GENERAL	SPECIAL REVENUE
Cash and Cash Equivalents	\$ 0-	\$1,346
Receivables:		
Due from other governments:		
Commissions on fines and forfeitures	1,368	0-
Commissions on court costs	2,295	0-
Federal grant	0-	21,200
State grant	0-	649
Other	1,890	0-
Prepaid Insurance	209	0-
General Fixed Assets	0-	0-
Amount Available and to be Provided for the Retirement of General Long-Term Debt	0-	0-
Total assets	7,815	23,585
LIABILITIES AND FUND EQUITY		
Liabilities:		
Bank overdraft	51,848	0-
Accounts payable	67,458	0-
Due to law enforcement agencies and others	0-	0-
Installment note payable	0-	0-
Obligations under capital lease agreements	0-	0-
Total liabilities	119,306	0-
Fund Equity:		
Investment in general fixed assets	0-	0-
Fund balance:		
Unreserved -- undesignated (deficit)	(81,491)	23,585
Total fund equity (deficit)	(81,491)	23,585
Total liabilities and fund equity	7,815	23,585

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

DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT
WINFIELD, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES
BUDGET VS. ACTUAL BUDGET AND ACTUAL
GENERAL AND SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1995

REVENUES:	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
Charges for services:			
Fees	\$ -0-	\$ -0-	\$ -0-
Inneregovernmental:			
City attorney fees	12,000	12,000	0-
Commissions on fines and forfeitures	14,960	17,397	2,837
Commissions on court costs	24,000	27,282	3,282
Federal grants	0-	3,000	3,000
State grants	0-	0-	0-
Other revenues	1,000	5,311	4,311
Total revenues	51,960	65,392	13,632
EXPENDITURES:			
General government - judicial:			
Current:			
Automobile expenses	12,000	11,665	1,135
Court reporter fees	0-	99	990
Data and publications	0-	8,887	(8,887)
Educational materials	0-	22,261	(22,261)
Insurance	0-	1,640	(1,640)
Investigation expenses	30,000	5,619	24,381
LACE expenses	0-	0-	0-
Legal fees	0-	128	1,280
Miscellaneous	7,660	10,996	(3,336)
Office supplies and postage	8,000	9,419	(1,419)
Contract labor	0-	0-	0-
Repairs and maintenance	0-	370	1,000
Criminal court fund reimbursement	0-	2,900	(2,900)
Salaries and related benefits	96,000	155,825	(69,825)
Telephone	10,300	12,382	(1,882)
Travel and seminars	13,800	30,201	(16,401)
Total current	168,000	270,538	(102,638)
Capital Outlay	0-	4,732	(4,732)
Debt Service:			
Principal retirement	0-	42,274	(42,274)
Interest payments	0-	0-	0-
Total debt service	0-	42,274	(42,274)

(Continued)

DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
MONROE, LOUISIANA

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1995

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE IN
YEAR ENDED DECEMBER 31, 1975
WITH CUMULATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1974

	TITLE IV-D FUND	TITLE IV-D INCENTIVE
REVENUES:		
Changes for services:		
Fees	\$ 0-	\$ 0-
Inexp. governmental:		
Federal grants	162,691	0-
State grants	0-	14,640
Total revenues	<u>162,691</u>	<u>14,640</u>
EXPENDITURES:		
General governmental - judicial:		
Current:		
Miscellaneous	0-	0-
Education expenses	0-	0-
Contract labor	0-	0-
Legal and accounting	0-	0-
Total current	<u>0-</u>	<u>0-</u>
Capital outlay	0-	0-
Total expenditures	<u>0-</u>	<u>0-</u>
Excess of revenues over expenditures	162,691	14,640
OTHER FINANCING SOURCES (USES):		
Operating transfers out	(154,800)	(14,850)
Total other financing sources (uses)	<u>(154,800)</u>	<u>(14,850)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	7,791	(210)
FUND BALANCE - beginning of year	13,674	982
FUND BALANCE - end of year	<u>21,465</u>	<u>772</u>

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

**DEPUTY ATTORNEY GENERAL OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
FINANCIAL REPORT
DECEMBER 31, 1995**

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COMPONENT UNIT FINANCIAL STATEMENTS

WILLIAM H. WRIGHTSPORD
CERTIFIED PUBLIC ACCOUNTANT
161 WHITE OAK LANE
NATCHEBOCHE, LOUISIANA 71403
(504) 397 - 1631

INDEPENDENT AUDITOR'S REPORT

Honorable Terry Barrow, District Attorney
of the Eighth Judicial District
Post Office Drawer 1374
Winfield, Louisiana 71463

I have audited the accompanying component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana, a component unit of the Winn Parish Police Jury, Winfield, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1993, as listed in the table of contents. These financial statements are the responsibility of the District Attorney and his management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted the audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; Public Law 98-302; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, "Audit of State and Local Governments." These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that the audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana, as of December 31, 1993, and the results of his operations for the year then ended in the conformity with generally accepted accounting principles. Also, in my opinion, the combining individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana as of December 31, 1993, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

The audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as "schedule" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana. The information in these schedules has been subjected to the auditing procedures applied in the audit of the component unit, combining, individual fund, and account group

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-SALEM, NORTH CAROLINA
 FINANCIAL REPORT
 DECEMBER 31, 1995

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COMBINED STATEMENTS ... OVERVIEW

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINSTON, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995**

(C) **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued) --

Fund Accounting -- (continued)

Governmental Funds -- (continued)

be used to supplement the salary of the District Attorney.

Special Revenue --

Pre-trial Intervention Fund

The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs.

Exhibitory Fund

Agency Fund --

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Agency funds are controlled in nature, assets equal liabilities and do not involve measurement of results of operations.

Asset Forfeiture Fund

The Asset Forfeiture Fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the filigans or distributed to the appropriate recipient, in accordance with applicable laws.

Fixed Assets and Long-Term Liabilities

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for all general fixed assets acquired by the district attorney.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. None of the district attorney's fixed assets costs have been estimated. No depreciation has been provided on general fixed assets.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES ASCERTAINED
IN ALL GOVERNMENT TYPES
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1994

	GENERAL	SPECIAL REVENUE	TOTALS MEMORANDUM (ONLY)	
			1995	1994
Debt service:				
Principal retirement	\$ 42,274	\$ 0-	\$ 42,274	\$ 38,968
Interest payments	0-	0-	0-	2,189
Total debt service	<u>42,274</u>	<u>0-</u>	<u>42,274</u>	<u>41,157</u>
Total expenditures	<u>317,544</u>	<u>18,868</u>	<u>336,412</u>	<u>341,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(275,270)</u>	<u>18,868</u>	<u>(256,402)</u>	<u>(24,408)</u>
OTHER FINANCING SOURCES (USES):				
Asset forfeiture transfer in	136	0-	136	0-
Operating transfers in	196,470	0-	196,470	183,408
Operating transfers out	0-	(196,408)	(196,408)	(183,488)
Total other financing sources (uses)	<u>196,606</u>	<u>(196,408)</u>	<u>198</u>	<u>0-</u>
Excess (deficiency) of revenues and other financing sources over funded expenditures and other financing uses	<u>(78,664)</u>	<u>2,460</u>	<u>(76,204)</u>	<u>(24,408)</u>
FUND BALANCE -- beginning of year (deficit)	<u>(15,246)</u>	<u>21,352</u>	<u>14,390</u>	<u>(28,048)</u>
FUND BALANCE -- end of year (deficit)	<u>(94,910)</u>	<u>23,812</u>	<u>(71,098)</u>	<u>(14,390)</u>

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

SPECIAL REVENUE FUNDS			TOTALS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 14,850	\$ 48,242	\$ 25,392	\$ 14,850	\$ 48,242	\$ 25,392
-	-	-	12,000	12,000	-
-	-	-	14,940	12,997	1,943
-	-	-	24,000	27,253	3,253
86,450	142,681	76,241	86,450	168,870	79,240
15,200	14,640	(560)	15,250	14,648	(602)
-	-	-	1,080	5,211	4,131
114,500	217,573	101,073	168,110	289,968	114,858
-	-	-	12,800	11,663	1,137
-	-	-	-	96	(96)
-	-	-	-	8,867	(8,867)
-	11,889	(11,889)	-	24,250	(24,250)
-	-	-	-	1,840	(1,840)
-	-	-	30,000	5,419	24,581
-	-	-	-	-	-
-	-	-	-	128	(128)
-	571	(571)	7,960	11,657	(3,707)
-	-	-	8,000	9,419	(1,419)
4,300	4,300	-	4,300	6,300	-
-	-	-	-	520	(520)
-	-	-	-	2,500	(2,500)
-	-	-	84,000	155,625	68,625
-	-	-	12,900	12,142	(758)
-	-	-	13,800	30,201	16,401
4,300	18,668	(12,368)	175,160	289,388	114,228
-	-	-	-	4,732	(4,732)
-	-	-	-	42,274	42,274
-	-	-	-	-	-
-	-	-	-	42,274	42,274

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINNFIELD, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES
 BUDGET (GAAP BASED) AND ACTUAL (KENTZBACH)
 GENERAL AND SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
Total expenditures	\$ 100,000	\$ 317,544	\$ 217,544
Excess (deficiency) of revenues over (under) expenditures	(117,800)	(252,150)	(134,350)
OTHER FINANCING SOURCES (USES):			
Asset forfeiture transfers in	0-	138	138
Operating transfers in	100,124	195,400	95,276
Operating transfers out	0-	0-	0-
Total other financing sources (uses)	100,124	195,538	95,414
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(17,676)	(56,612)	(38,936)
FUND BALANCES -- beginning of year (deficit)		(25,989)	
FUND BALANCES -- end of year (deficit)		(84,601)	

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

SPECIAL REVENUE FUND			TOTALS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 6,300	\$ 18,800	\$ 12,500	\$ 175,180	\$ 356,404	\$ 181,224
119,250	198,711	89,461	7,050	53,608	46,558
-	-	-	-	150	150
-	-	-	190,124	396,478	206,354
(131,602)	(196,478)	64,876	(131,602)	(196,478)	64,876
(131,602)	(196,478)	64,876	(11,478)	150	31,614
121,352	2,243	23,109	68,528	53,562	14,966
	21,362			64,588	
	23,605			87,580	

DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
WINNFELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1995

The financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winnfield, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Government Accounting Standards Board is the accepted standard -- setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the financial report.

(II) SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES --

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 adviser 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 eighth judicial district encompasses the parish of Winn, Louisiana.

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 November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements, is recognized as generally accepted accounting principles for state and local governments.

The accounting and reporting policies of the District Attorney of the Eighth Judicial District of Winn Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and in Louisiana Revised Statute 24:517, and to the industry audit guide, *Audit of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies.

Reporting entity

For financial reporting purposes, in conformity with GASB Codification Section 2108, the District Attorney of the Eighth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn 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 exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Government Accounting Standards Board Statement No. 14 established criteria for determining

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED
DECEMBER 31, 1958

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued) --

Reporting Entity -- (continued)

which component units should be considered part of the Winn Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The 19458 has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially 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.

The District Attorney of the Eighth Judicial District is financially dependent on the police jury and has the ability to impose specific financial burdens on the police jury. In addition, the reporting entity financial statements would be misleading if data of the district attorney is not included because of the nature and significance of the relationship. For these reasons, the district attorney was determined to be a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

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 comprise its assets, liabilities, fund equity, revenues, and expenditures. 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. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Revenues are accounted for in those individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and three broad fund categories as follows:

Governmental Funds

General Fund (District Attorney's Expense) --

The General Fund is the general operating fund of the district attorney. It is used to account for all

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINSTON-SALEM, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1999

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued) --

Fund Accounting -- (continued)

Environmental Funds -- (continued)

Financial resources except those required to be accounted for in another fund.

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

Special Revenue --

Special revenue funds are used to account for the proceeds of specific activities arising rather than special assessments, expendable trusts, or other major capital projects that are legally committed to expenditures for specific purposes. The special revenue funds of the District Attorney of the Eighth Judicial District consist of the following:

Special Revenue --

Title IV-D Fund

The Title IV-D Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 177 of 1978, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of these funds is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Special Revenue --

Title IV-D Incentive Fund

Incentive payments are provided to individual states as a motivating device to increase both AFDC and non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 303.52 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the State plan.

Incentive payments are not considered to be federal financial assistance and may be used for any purpose at the discretion of the District Attorney.

Special Revenue --

Wireless Checks Collection Fee Fund

The Wireless Checks Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 35:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a wireless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not

Honorable Terry E. Reeves District Attorney
of the Eighth Judicial District

Page 2

financial statements and in my opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

The financial information for the year ended December 31, 1994, which is included for comparative purposes, was taken from the financial report for that year in which Hiron, Jackson, & Hiron, Certified Public Accountants, expressed an unqualified opinion dated June 20, 1995, on the financial statements of the District Attorney of the Eighth Judicial District, West Parish, Winn Parish, Louisiana.



WILLIAM E. WEATHERFORD
Certified Public Accountant

Natchitoches, Louisiana
September 13, 1996

The Honorable Terry E. Bevers, District Attorney
of the Eighth Judicial District
Page 3

This report is intended for the information of the District Attorney, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



WILLIAM E. WAINWRIGHT
Certified Public Accountant

Shreveport, Louisiana
September 15, 1985

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINNFIELD, LOUISIANA
 STATEMENT OF GENERAL LONG-TERM DEBT
 DECEMBER 31, 1995
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1994

EXHIBIT 5

AMOUNT AVAILABLE AND TO BE
 PROVIDED FOR THE RETIREMENT OF
 GENERAL LONG-TERM DEBT

	INSTALLMENT NOTES PAYABLE	CAPITAL LEASE OBLIGATIONS	TOTALS	
			1995	1994
Amount to be Provided from General Revenues	\$ 21,993	\$ 0	\$ 21,993	\$ 67,250
Total available and to be provided	<u>21,993</u>	<u>0</u>	<u>21,993</u>	<u>67,250</u>

GENERAL LONG-TERM DEBT PAYMENT

Due to Department of Social Services	21,993	0	21,993	62,545
Obligations under Capital Lease Agreements	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,705</u>
Total general long-term debt payable	<u>21,993</u>	<u>0</u>	<u>21,993</u>	<u>67,250</u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets not used in proprietary fund operations or accounted for in trust funds.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINNFIELD, LOUISIANA
 STATEMENT OF GENERAL FIXED ASSETS - BY SOURCE
 (DECEMBER 31, 1985 AND 1984)

EXHIBIT 1

GENERAL FIXED ASSETS, AT COST:	1985	1984
Building:		
Renovations	\$ 7,431	\$ 3,450
Furniture and fixtures	14,879	14,879
Office equipment	85,473	88,740
Other miscellaneous equipment	4,368	4,368
Total general fixed assets	112,142	107,438
INVESTMENT IN GENERAL FIXED ASSETS:		
General fund revenues	98,811	94,079
TV-D grant	13,331	13,331
Total investment in general fixed assets	112,142	107,410

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON, LOUISIANA
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 YEAR ENDED DECEMBER 31, 1995

	GENERAL FIXED ASSETS DECEMBER 31, 1994	ADDITIONS	GENERAL FIXED ASSETS DECEMBER 31, 1995
Building:			
Renovations	\$ 7,431	0-	\$ 7,431
Furniture and fixtures	14,870	0-	14,870
Office equipment	89,741	4,732	94,473
Other miscellaneous equipment	<u>4,368</u>	<u>0-</u>	<u>4,368</u>
Totals	<u>116,410</u>	<u>4,732</u>	<u>121,142</u>

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

OTHER SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

WILLIAM E. WEATHERFORD
CERTIFIED PUBLIC ACCOUNTANT
501 WIRTHCREEK LANE
NATCHITOCHE, LOUISIANA 71457
(504) 357 - 1521

**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE**

The Honorable Terry E. Kester, District Attorney
of the Eighth Judicial District
Post Office Drawer 1034
Winfield, Louisiana 71483

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, a component unit of the West Parish Police Jury, Winfield, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated September 15, 1996. These financial statements are the responsibility of the District Attorney and his management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, "Audit of State and Local Governments". These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit, combining, individual fund and account group financial statements and, in my opinion, is fairly stated in all material respects in relation to the component unit financial statements and in the financial statements of each of the respective individual funds and account groups, taken as a whole.


William E. Weatherford
Certified Public Accountant

Natchitoches, Louisiana
September 15, 1996

**GENERAL LONG-TERM DEBT
ACCOUNT GROUP**

The general long-term debt account group is used to account for unamortized principal amounts on general long-term debt expected to be financed from governmental type funds, except special assessment funds. Payment of maturing obligations, including interest, is accounted for in the general fund.

Case:

The public accounting firm originally contracted to perform the 1995 audit for the District Attorney of the Eighth Judicial District withdrew from the engagement on April 12, 1996. The Legislative Auditor approved this engagement on June 6, 1996. Therefore, insufficient time was available to complete the audit engagement prior to the June 30, 1996 deadline.

Citation:

Louisiana Revised Statute 39:1304 requires that the total proposed expenditures of a political subdivision shall not exceed the total of estimated funds available for the ensuing fiscal year.

Louisiana Revised Statute 38:1330 requires amendment to an adopted budget whenever total revenues and other assets plus projected revenues fail to meet total budgeted revenues and other assets by five percent or more or whenever actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year exceed total budgeted expenditures and other uses by five percent or more.

Condition:

The district attorney's adopted budget for the fiscal year ended December 31, 1995 provided for expenditures and other uses which exceeded the total of estimated funds available by \$53,122.

General and special revenue revenues exceeded the budgeted amount by \$114,896 (62%). General and special revenue expenditures and uses exceeded the budgeted amount by \$34,851 (119%).

Case:

The inability of the West Parish Police Jury to pay district attorney expenses through the Criminal Court Fund as required by Louisiana Revised Statutes resulted in a significant increase in expenditures that were required to be paid through the funds of the district attorney's office.

I considered these instances of non-compliance in forming my opinion on whether the District Attorney of the Eighth Judicial District, Winfield, Louisiana 1995 compliance and financial statements are presented fairly in all material aspects in conformity with generally accepted accounting principles, and this report does not affect my report dated September 15, 1996 on these compliance and financial statements.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON, LOUISIANA
 SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
 FOR THE YEAR ENDING DECEMBER 31, 1995

FEDERAL GRANTOR/ PASS-THROUGH PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed Through Louisiana Department of Social Services, Office of Family Security: Child Support Enforcement Program (Title IV-D of the Social Security Act.	15.783	05686	+ <u>\$180,645</u>
	15.783	06438	+ <u>\$158,681</u>
U.S. DEPARTMENT OF JUSTICE			
Passed Through Louisiana Commission on Law Enforcement and Administration of Criminal Justice: Elderly Victims of Crime.	16.575	094-3-003	<u>\$ 3,080</u>

*Program amount includes reimbursement for Title IV-D expenditures for enforcement of child support payments.

**Reimbursable expenditures represent the reimbursable portion of qualified expenditures. Sixty-six percent (66%) of total qualified expenditures relating to the Title IV-D program are reimbursed by the grant.

Supplementary schedule. Presented for purposes of additional analysis.

WILLIAM E. WILKINSON
CERTIFIED PUBLIC ACCOUNTANT
161 WHITE OAK LANE
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(504) 837 - 0521

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL
CONTROL STRUCTURE BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Terry E. Kueves, District
Attorney of the Eighth Judicial District
Post Office Drawer 1101
Winfield, Louisiana 71485

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, a component unit of the Wino Parish Police Jury, Winfield, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated September 15, 1996.

I have conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audit of State and Local Governments". These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of the District Attorney of the Eighth Judicial District, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, evidence and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

The Honorable Terry B. Reeves, District Attorney
of the Eighth Judicial District.

Page 2

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not relate to a relatively low level of risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the District Attorney, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report which is a matter of public record.


WILLIAM E. WAINWRIGHT
Certified Public Accountant

WILLIAM E. WEATHERFORD
CERTIFIED PUBLIC ACCOUNTANT
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MADISONVILLE, LOUISIANA 71447
(504) 537-1521

**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH THE GENERAL REQUIREMENTS
APPLICABLE TO FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

The Honorable Terry K. Keenan, District
Attorney of the Eighth Judicial District
Post Office Drawer 1304
Winfield, Louisiana 71483

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, a component unit of the West Parish Police Jury, Winfield, Louisiana, and the combining, individual fund and the account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1995, and have issued my report thereon dated September 15, 1996.

I have applied procedures to test the District Attorney of the Eighth Judicial District, Winfield, Louisiana, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1995: political activity, civil rights, federal financial reports, allowable costs/uses principles, and Drug-Free Workplace Act.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Eighth Judicial District, Winfield, Louisiana, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Eighth Judicial District, Winfield, Louisiana, had not complied in all material respects with those requirements.

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

William E. Weatherford
WILLIAM E. WEATHERFORD
Certified Public Accountant

Natchitoches, Louisiana
September 15, 1996

WILLIAM H. WEATHERS
CERTIFIED PUBLIC ACCOUNTANT
160 WEST OAKLAND
MONTECASSINO, LOUISIANA 71407
601-337-1521

**INDEPENDENT AUDITORS REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

The Honorable Terry R. Roemer, Director
Attorney of the Eighth Judicial District
Post Office Box 1274
Winnfield, Louisiana 71483

I have audited the component unit, comprising, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District, Winnfield, Louisiana, a component unit of the West Parish Police Jury, Winnfield, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated September 15, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget COMB Circular A-128, "Audit of State and Local Governments". Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing my audit for the year ended December 31, 1995, I considered the internal control structure of the District Attorney of the Eighth Judicial District, Winnfield, Louisiana, in order to determine my auditing procedures for the purpose of expressing my opinion on the District Attorney of the Eighth Judicial District's component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the component unit financial statements in a separate report, dated September 15, 1996.

The management of the District Attorney of the Eighth Judicial District, Winnfield, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, protection of my evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

General Requirements:

- Federal activity
- Civil Rights
- Federal financial reports
- Allocable cost/allow principles
- Administrative requirements
- Drug-Free Workplace Act

Specific Requirements:

- Types of services allowed
- Eligibility
- Reporting
- Cost Allocation
- Claims for reimbursement

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, the District Attorney of the Eighth Judicial District, Winfield, Louisiana had no major federal financial assistance programs and expended 99% of its total federal financial assistance under the following nonmajor federal financial assistance programs:

- (1) Department of Health and Human Services -- Louisiana Department of Health and Human Resources, Office of Family Security: Child Support Enforcement Program (Title IV-D) of the Social Security Act; reimbursement payment.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the aforementioned nonmajor programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

Under standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that in my judgment could adversely affect the District Attorney of the Eighth Judicial District's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report which is a matter of public record.


WILLIAM E. WEATHERFORD
Certified Public Accountant

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINN RILLS, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES
 ALL GOVERNMENT TYPES
 YEAR ENDED DECEMBER 31, 1995
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1994

REVENUES:	TOTALS			
	GENERAL	SPECIAL REVENUE	DIFFERENCE NET	
			1995	1994
Charges for services:				
Fees	\$ -0-	\$ 48,242	\$ 48,242	\$ 28,740
Intergovernmental:				
City attorney fees	12,000	0-	12,000	18,500
Contributions on fines and forfeitures	17,397	0-	17,397	18,341
Contributions on court costs	27,285	0-	27,285	32,899
Federal grants	3,000	182,641	185,641	152,334
State grants	0-	14,640	14,640	19,087
Other revenues	5,711	0-	5,711	5,885
Total revenues	<u>82,393</u>	<u>217,523</u>	<u>304,916</u>	<u>265,786</u>
EXPENDITURES:				
General government - judicial:				
Current:				
Advertising	0-	0-	0-	5,913
Automobile expense	11,665	0-	11,665	14,448
Contract labor	0-	6,300	6,300	6,799
Court reporter fees	85	0-	85	0-
Diary and publications	8,887	0-	8,887	4,040
Educational materials	22,264	11,889	34,153	6,952
Insurance	1,040	0-	1,040	0-
Investigation expenses	5,619	0-	5,619	5,836
LACE expenses	0-	0-	0-	11,960
Legal fees	128	0-	128	1,983
Miscellaneous	18,998	671	19,669	1,683
Office supplies and postage	9,419	0-	9,419	5,479
Repairs and maintenance	500	0-	500	311
Retiree cost fund reimbursements	2,800	0-	2,800	0-
Salaries and related benefits	155,625	0-	155,625	121,512
Telephone	12,182	0-	12,182	4,176
Travel services	30,391	0-	30,391	35,721
Total current	<u>290,538</u>	<u>18,860</u>	<u>309,398</u>	<u>289,613</u>
Capital Outlay	4,755	0-	4,755	1,617

(Continued)

EXHIBIT G

WORTHLES CHECKS COLLECTIONS	PRE-TRIAL INTERVENTION		
		<u>2995</u>	<u>7994</u>
\$ 19,704	\$ 24,538	\$ 48,242	\$ 36,749
-	-	142,691	152,334
<u>-</u>	<u>-</u>	<u>14,648</u>	<u>35,135</u>
<u>19,704</u>	<u>24,538</u>	<u>212,573</u>	<u>185,213</u>
-	671	671	-
-	11,889	11,889	-
-	6,380	6,380	6,795
<u>-</u>	<u>-</u>	<u>-</u>	<u>62</u>
<u>-</u>	<u>18,940</u>	<u>18,940</u>	<u>6,857</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>18,940</u>	<u>18,940</u>	<u>6,857</u>
<u>19,704</u>	<u>5,678</u>	<u>199,713</u>	<u>188,354</u>
<u>116,358</u>	<u>119,593</u>	<u>1,196,479</u>	<u>1,183,400</u>
<u>116,358</u>	<u>119,593</u>	<u>1,196,479</u>	<u>1,183,400</u>
6440	14,873	2,241	4,894
<u>798</u>	<u>5,974</u>	<u>21,352</u>	<u>16,452</u>
<u>299</u>	<u>1,002</u>	<u>23,595</u>	<u>21,352</u>

SCHEDULE J

CASH RECEIVED OR ACCRUED REVENUE AT JANUARY 31, 1995	RECEIPTS OR REVENUE RECOGNIZED	DISBURSEMENTS/ EXPENDITURES	CASH ACCRUED DEFERRED REVENUE AT DECEMBER 31, 1995
\$ 113,200	\$ 96,960	** \$ 82,780	\$ -0-
-0-	28,711	** 69,941	21,200
-0-	3,800	13,000	-0-
<u>113,200</u>	<u>127,698</u>	<u>195,691</u>	<u>21,200</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV - INCENTIVE
 STATEMENT OF REVENUES, EXPENDITURES, AND
 TRANSFERS IN FUND BALANCE -- BUDGET (MAY 1988)
 AND ACTUAL
 YEAR ENDED DECEMBER 31, 1992
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1991

	<u>BUDGET</u>
REVENUES:	
Intergovernmental:	
State grant	\$ 15,250
Total revenues	15,250
OTHER FINANCING SOURCES (USES):	
Opening transfer in	(16,250)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	900
FUND BALANCE -- beginning of year	900
FUND BALANCE -- end of year	0

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

BUDGET		ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)	
\$	0	\$	0	\$	0
	0		0		0
	<u>11,000</u>		<u>11,000</u>		<u>0</u>
	<u>11,000</u>		<u>11,000</u>		<u>0</u>
	0		0		0
	0		0		0
	<u>0</u>		<u>0</u>		<u>0</u>
	0		0		0
	0		0		0
	0		0		0
	<u>11,000</u>		<u>11,000</u>		<u>0</u>
	<u>11,000</u>		<u>11,000</u>		<u>0</u>
	<u>11,000</u>		<u>11,000</u>		<u>0</u>
	0		0		0
	<u>0</u>		<u>0</u>		<u>0</u>
	0		0		0
	<u>0</u>		<u>0</u>		<u>0</u>

WILLIAM E. WENTHERS
CERTIFIED PUBLIC ACCOUNTANT
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(504) 837 - 1321

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Terry E. Reeves, District
Attorney of the Eighth Judicial District
Post Office Drawer 1524
Winfield, Louisiana 71483

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, a component unit of the West Parish Police Jury, Winfield, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1995, and have dated my report thereon dated September 15, 1996.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audit of State and Local Governments". Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the District Attorney of the Eighth Judicial District is the responsibility of the district attorney and his management. As a part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the district attorney's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on the overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards:

Criteria:

Louisiana Revised Statutes require the District Attorney to submit annual audited financial statements to the Legislative Auditor of the State of Louisiana no later than six months after the end of the fiscal year. Audited statements for the fiscal year ended December 31, 1995 were due by June 30, 1996.

Condition:

The audited financial statements of the District Attorney for the year ended December 31, 1995 were issued and submitted to the Legislative Auditor after June 30, 1996.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
AGENT FUND
ASSET PURCHASE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 1995

	BALANCE DECEMBER 31, 1994	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 1995
ASSETS				
Cash and cash equivalents	\$ 681	\$ 0	\$ 681	\$ 0
Total assets	<u>681</u>	<u>0</u>	<u>681</u>	<u>0</u>
LIABILITIES				
Due to law enforcement agencies and others	681	0	681	0
Total liabilities	<u>681</u>	<u>0</u>	<u>681</u>	<u>0</u>

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

PRO-TROL INTERSECTION			TOWN		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 6,000	\$ 34,500	\$ 18,500	\$ 11,800	\$ 40,340	\$ 11,500
-0-	-0-	0	86,470	60,000	16,470
0	0	0	1,000	14,840	13,840
6,000	34,500	18,500	12,800	75,140	62,340
0	67	67	0	67	67
0	11,800	11,800	0	11,800	11,800
6,000	6,000	0	6,000	6,000	0
6,000	18,800	12,800	6,000	18,800	12,800
0	0	0	0	0	0
6,000	18,800	12,800	6,000	18,800	12,800
0	5493	5,493	118,200	108,711	9,489
13,500	18,500	5,000	111,682	109,230	2,452
13,500	18,500	5,000	111,682	109,230	2,452
13,500	14,870	1,630	11,800	13,4	11,666
10,000	10,000	0	11,800	11,800	0
0	1,630	1,630	0	11,666	11,666

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-SALEM, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE 19-D
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1995 AND 1994

EXHIBIT 1

	<u>1995</u>	<u>1994</u>
ASSETS		
Cash and cash equivalents	\$ 245	\$ 457
Receivables:		
Federal grant	21,208	13,207
Total assets	<u>21,453</u>	<u>13,674</u>
 FUND EQUITY		
Fund balances:		
Unreserved -- undesignated	<u>21,453</u>	<u>13,674</u>

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
SPECIAL REVENUE FUND
TITLE IX-D
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET COMP BASIS
AND ACTUAL
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1994

	<u>BUDGET</u>
REVENUES:	
Intergovernmental:	
Federal grants	\$ 86,400
Total revenues	86,400
OTHER FINANCING SOURCES (USES):	
Operating transfer out	(180,150)
Total other financing sources (uses)	(180,150)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(93,750)
FUND BALANCE - beginning of year	<u>13,650</u>
FUND BALANCE - end of year	<u>0</u>

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-SALEM, NORTH CAROLINA
 SPECIAL REVENUE FUND
 TITLE IV - INDEMNITY
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1993 AND 1994

EXHIBIT K

ASSETS	<u>1993</u>	<u>1994</u>
Cash and cash equivalents	\$ 129	\$ 182
Receivables:		
State grant	649	826
Total assets	<u>778</u>	<u>998</u>
FUND EQUITY		
Fund balance:		
Unreserved - unassigned	778	998
Total liabilities and fund balance	<u>778</u>	<u>998</u>

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

DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA
WORTHEN B. CALDWELL
OFFICE: FISCAL FLOOR
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
BUDGET BALANCE AND ACTUAL EXPENDITURE
YEAR ENDING DECEMBER 31, 1990

	WORTHEN BUDGET		
	COLLECTIONS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES:			
Charges for services			
Fees	\$ 8,000	\$ 11,704	\$ 3,704
Intergovernmental			
Federal grants	0	0	0
State grants	0	0	0
Transfers	0	0	0
Total intergovernmental	0	0	0
EXPENDITURES:			
General government - judicial			
Current			
Miscellaneous	0	0	0
Education expenses	0	0	0
Contract labor	0	0	0
Total current	0	0	0
Capital outlay	0	0	0
Total expenditures	0	0	0
Excess depletion of resources over funded expenditures	8,000	11,704	3,704
OTHER FINANCING SOURCES - FUNDS:			
Operating transfers out	(8,100)	(18,108)	(9,998)
Total other financing sources (funds)	(8,100)	(18,108)	(9,998)
Excess depletion of resources and other financing sources over (funds) expenditures and other financing out	(700)	(600)	100
FUND BALANCES - beginning of year	700	700	0
FUND BALANCES - end of year	0	200	(200)

The accompanying financial statements are an integral part of this statement.

EXHIBIT 1

<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	1994 <u>ACTUAL</u>
\$ 14,640	\$ 610	\$ 16,136
<u>14,640</u>	<u>610</u>	<u>16,136</u>
0-850	1,388	0-500
610	738	(144)
<u>968</u>	<u>-</u>	<u>1,152</u>
<u>968</u>	<u>738</u>	<u>968</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINNFIELD, LOUISIANA
 SPECIAL REVENUE FUND
 PATRIAL INTERVENTION
 STATEMENT OF REVENUES, EXPENDITURES,
 CHANGES IN FUND BALANCE -- BUDGET (GAAP)
 AND ACTUAL
 YEAR ENDED DECEMBER 31, 1995
 WITH COMPARATIVE ACTUAL FOR YEAR ENDED DECEMBER 31, 1994

REVENUES:	<u>BUDGET</u>
Fees	\$ 6,250
Total revenues	<u>6,250</u>
EXPENDITURES:	
General government -- judicial	
Current	
Office supplies	0-
Contract labor	6,300
Educational expenses	0-
Other miscellaneous	<u>0-</u>
Total expenditures	<u>6,300</u>
Excess of revenues over expenditures	000
OTHER FINANCING SOURCES (USES):	
Operating transfers in (out)	<u>(5,974)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,974)
FUND BALANCE -- beginning of year	<u>5,974</u>
FUND BALANCE -- end of year	<u>0-</u>

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-SALEM, LOUISIANA
 AGENCY FUND
 ASSET FORFEITURE FUND
 COMPARATIVE BALANCE SHEETS
 (FISCAL YEARS 1993 AND 1994)

EXHIBIT Q

ASSETS	<u>1993</u>	<u>1994</u>
Cash and cash equivalents	\$ <u> 0</u>	\$ <u> 681</u>
Total assets	<u> 0</u>	<u> 681</u>
LIABILITIES		
Due to law enforcement agencies and others	<u> 0</u>	<u> 681</u>
Total liabilities	<u> 0</u>	<u> 681</u>

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

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Asset Forfeiture Fund -- This fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

EXHIBIT J

ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1990 ACTUAL
\$ 162,693	\$ 76,241	\$ 152,334
<u>162,693</u>	<u>76,241</u>	<u>152,334</u>
054,829	(54,796)	052,838
<u>1154,829</u>	<u>1154,796</u>	<u>1152,838</u>
7,771	21,445	692
<u>13,674</u>	<u>0</u>	<u>14,180</u>
<u>21,445</u>	<u>21,445</u>	<u>13,674</u>

EXHIBIT F

ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1994 ACTUAL
<u>374,338</u>	<u>18,288</u>	<u>392,626</u>
<u>24,538</u>	<u>18,288</u>	<u>13,120</u>
<u>0</u>	<u>0</u>	<u>62</u>
<u>4,800</u>	<u>0</u>	<u>6,795</u>
<u>11,889</u>	<u>11,889</u>	<u>0</u>
<u>631</u>	<u>631</u>	<u>0</u>
<u>18,860</u>	<u>12,560</u>	<u>6,857</u>
<u>5,678</u>	<u>5,738</u>	<u>6,860</u>
<u>18,580</u>	<u>14,828</u>	<u>11,413</u>
<u>14,872</u>	<u>1,182</u>	<u>5,448</u>
<u>5,824</u>	<u>0</u>	<u>528</u>
<u>1,680</u>	<u>1,182</u>	<u>5,974</u>

DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA
 BUDGETAL INFORMATION
 SPECIAL REVENUE FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 BUDGET (PLANNED) AND ACTUAL
 YEAR ENDED DECEMBER 31, 1992

	TITLE F-2					
	BUDGET		ACTUAL		CHANGE'S PAYABLE (UNRECOVERABLE)	
	\$	0	\$	0	\$	0
REVENUES:						
Charges for services:						
Fees:						
Intergovernmental:						
Federal grants	\$		\$		\$	
State grants	0		0		0	
Local revenues	0		0		0	
Total revenues	\$		\$		\$	
EXPENDITURES:						
General government -- Federal:						
Current:						
Miscellaneous	0		0		0	
Office supplies and postage	0		0		0	
Contract labor	0		0		0	
Total current	0		0		0	
Capital outlay	0		0		0	
Total expenditures	0		0		0	
Excess (deficiency) of revenues over (under) expenditures	\$		\$		\$	
OTHER FINANCING SOURCES -- (USES):						
Operating transfers out:						
Employer-financed sources:						
Local	\$		\$		\$	
Total	\$		\$		\$	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$		\$		\$	
FUND BALANCES -- beginning of year	\$		\$		\$	
FUND BALANCES -- end of year	0		0		0	

Continued

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINNFIELD, LOUISIANA
 SPECIAL REVENUE FUND
 MUTUAL INVESTMENTS
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1995 AND 1994

EXHIBIT D

<u>ASSETS</u>	<u>1995</u>	<u>1994</u>
Cash and cash equivalents	\$ 1,182	\$ 5,974
Total assets	<u>1,182</u>	<u>5,974</u>
 <u>FUND EQUITY</u>		
Fund balance:		
Unreserved -- undesignated	<u>1,182</u>	<u>5,974</u>
Total liabilities and fund balance	<u>1,182</u>	<u>5,974</u>

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

EXHIBIT 3

<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	1984 <u>ACTUAL</u>
\$ 15,784	\$ 7,104	\$ 13,023
15,784	7,104	13,023
316,130	6,834	112,865
1445	230	158
316	6	358
<u>378</u>	<u>230</u>	<u>316</u>

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT
 WINSTON, LOUISIANA
 SPECIAL REVENUE FUND
 WORTHLESS CHECKS COLLECTION
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE -- BUDGET (GAAP BASIS)
 AND ACTUAL
 YEAR ENDED DECEMBER 31, 1970
 WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1969

	<u>BUDGET</u>
REVENUES:	
Charges for services:	
Fees on worthless checks	\$ 8,600
<u>Total revenues</u>	<u>8,600</u>
 OTHER FINANCING SOURCES (USES):	
Opening transfers-in	(8,310)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(710)
FUND BALANCE -- beginning of year	<u>110</u>
FUND BALANCE -- end of year	<u><u>4</u></u>

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

DIRECTOR, ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 MONROE, LOUISIANA
 SPECIAL REVENUE FUND
 WORTHLESS CHECK COLLECTION FEE
 COMPACTIVE BALANCE SHEET
 DECEMBER 31, 1998 AND 1997

EXHIBIT M

ASSETS	<u>1998</u>	<u>1997</u>
Cash and cash equivalents	\$ 270	\$ 716
Total assets	<u>270</u>	<u>716</u>
FUND EQUITY		
Fund balance:		
Unreserved - undesignated	<u>270</u>	<u>716</u>
Total liabilities and fund balance	<u>270</u>	<u>716</u>

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