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**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
WINNFIELD, LOUISIANA**

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1996

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

Release Date NOV 12 1997

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**DETECTIVE ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1998**

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 MONROE, LOUISIANA
 FINANCIAL REPORT
 DECEMBER 31, 1996**

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**DISTRICT ATTORNEY OF THE FOURTH JUDICIAL DISTRICT
WINSTON, LOUISIANA
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**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
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COMPONENT UNIT FINANCIAL STATEMENTS

WILLIAM E. WEATHERFORD
CERTIFIED PUBLIC ACCOUNTANT
161 WHITE OAK LANE
NATCHITOCHES, LA 71457
(504) 383-3821

INDEPENDENT AUDITOR'S REPORT

Honorable Terry Noyens, District Attorney
of the Eighth Judicial District
Post Office Drawer 1274
Winfield, Louisiana 71487

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, 1996, 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; the Office of Management and Budget Compliance Department for Audits of State and Local Governments; the Single Audit Act of 1984; and the provisions of OMB Circular A-133, Audits of State and Local Governments. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that 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, 1996, and the results of his operations for the year then ended in 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 December 31, 1996, and the results of operations of each fund 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 "schedules" 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 those schedules 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 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, 1985, which is included for comparative purposes, was taken from the financial report for that year in which William E. Weatherford, Certified Public Accountant, expressed an unqualified opinion dated September 13, 1986, on the financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winnfield, Louisiana.


WILLIAM E. WEATHERFORD
Certified Public Accountant

COMBINED STATEMENTS - OVERVIEW

DISTRICT ATTORNEY OF THE NORTHERN JUDICIAL DISTRICT
MONROE, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1996
BOTH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1995

ASSETS	GOVERNMENTAL FUND TYPE	
	GENERAL	SPECIAL REVENUE
Cash and Cash Equivalents	\$ -0-	\$ 4,338
Receivables:		
Due from other governments:		
Commissions on fees and forfeitures	1,338	-0-
Commissions on court costs	1,893	-0-
Federal grant	-0-	11,796
State grant	-0-	500
Other	3,314	-0-
Prepaid Insurance	259	-0-
General Fixed Assets	-0-	-0-
Amount Available to be Provided for the Retirement of General Long-Term Debt	-0-	-0-
Total Assets	6,600	16,734
LIABILITIES AND FUND EQUITY		
Liabilities:		
Bank overdraft	18,993	-0-
Accounts payable	179,144	8,128
Due to law enforcement agencies and others	-0-	-0-
Installment note payable	-0-	-0-
Total Liabilities	198,137	8,128
Fund Equity:		
Investment in general fixed assets	-0-	-0-
Fund balance:		
Unreserved - undesignated (deficit)	(121,537)	8,132
Total fund equity (deficit)	(121,537)	8,132
Total liabilities and fund equity	7,599	16,734

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

EXHIBIT A

FEDERAL FUND		ACCOUNT GROUPS				TOTALS	
AGENCY FUND		LONG-TERM DEBT		GENERAL FIXED ASSETS		(MEMORANDUM DOLLAR)	
\$	0-	\$	0-	\$	0-	\$	0-
						1,158	1,368
						1,890	2,252
						11,786	21,280
						587	699
						3,324	3,981
						235	289
				90,644		90,644	112,142
		4,862				4,862	21,892
		4,862		90,644		118,848	187,542
						18,993	21,846
						127,760	67,498
						0-	0-
		4,862				4,862	21,892
		4,862				151,562	123,298
				90,644		90,644	112,142
						(121,262)	(82,892)
				90,644		(30,722)	(44,246)
		4,862		90,644		118,848	187,542

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINSTON, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
IN FUND BALANCE
ALL GOVERNMENT TYPES
YEAR ENDED DECEMBER 31, 1985
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1984

REVENUES:	TOTALS MEMORANDUM (ONLY)			
	GENERAL	SPECIAL REVENUE	1984	1985
Charges for services:				
Fees:	\$ -0-	\$ 28,519	\$ 28,519	\$ 48,242
Intergovernmental:				
City attorney fees	13,080	-0-	13,080	13,080
Commissions on fines and forfeitures	13,208	-0-	13,208	17,397
Commissions on court costs	20,190	-0-	20,190	27,289
Federal grants	18,112	228,540	218,632	165,691
State grants	-0-	12,405	12,405	14,640
Parish Police Jury grants	141,268	-0-	141,268	164,131
Other revenues	5,532	-0-	5,532	5,711
Total revenues	<u>207,248</u>	<u>278,518</u>	<u>473,758</u>	<u>447,487</u>
EXPENDITURES:				
General government - judicial				
Current:				
Automobile expenses	18,514	-0-	18,514	11,685
Contract labor	-0-	3,280	3,280	6,180
Court reporter fees	-0-	-0-	-0-	95
Dues and publications	6,972	-0-	6,972	8,887
Educational materials	21,837	8,697	26,534	34,130
Insurance	155	-0-	155	1,040
Investigation expenses	6,299	-0-	6,299	5,609
Legal and accounting fees	8,311	3,800	9,311	128
Miscellaneous	335	3,130	3,465	11,687
Office supplies and postage	13,866	3,583	15,890	9,439
Repairs and maintenance:	748	135	884	520
Criminal Court Fund reimbursement	36,164	-0-	36,164	3,580
Salaries and related benefits	356,443	-0-	356,443	318,556
Telephone	18,063	-0-	18,063	12,182
Travel seminars	2,528	-0-	2,528	38,781
Total current	<u>488,899</u>	<u>22,808</u>	<u>512,498</u>	<u>453,032</u>

(Continued)

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES (CONTINUED)
ALL GOVERNMENT TYPES
YEAR ENDED DECEMBER 31, 1986
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1985**

	TOTALS (MEMORANDUM ONLY)			
	GENERAL	SPECIAL REVENUE	1986	1985
Capital Outlay	\$ 1,000	\$ 2,968	\$ 3,932	\$ 4,712
Debt service:				
Principal retirement	17,983	0	17,983	41,274
Interest payments	0	0	0	0
Total debt service	17,983	0	17,983	41,274
Total expenditures	509,224	25,126	534,418	580,915
Excess (deficiency) of revenues over (under) expenditures	(308,990)	243,138	(15,852)	(15,438)
OTHER FINANCING SOURCES (USES):				
Asset forfeiture transfer in	183	0	183	116
Operating transfers in	261,311	1,441	262,752	186,478
Operating transfers out	(3,980)	(262,762)	(266,742)	(198,870)
Total other financing sources (uses)	259,514	(261,321)	183	136
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,476)	(17,183)	(15,669)	(15,872)
FUND BALANCE - beginning of year (deficit)	(91,892)	23,583	(68,309)	(114,594)
FUND BALANCE - end of year (deficit)	(121,332)	6,171	(115,161)	(62,886)

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

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

	GENERAL FUND		VARIANCE FAVORABLE (UNEAVYRABLE)
	BUDGET	ACTUAL	
REVENUES:			
Charges for services:			
Fees	\$ -0-	\$ -0-	\$ -0-
Intergovernmental:			
City attorney fees	12,800	12,800	-
Commissions on fines and forfeitures	13,800	13,200	600
Commissions on court costs	23,000	23,190	190
Federal grants	10,500	10,112	(388)
State grants	-	-	-
Parish Police Jury grants	161,616	161,204	(412)
Other revenues	5,800	5,532	268
Total revenues	327,516	327,216	(300)
EXPENDITURES:			
General government - judicial:			
Current:			
Automobile expenses	12,800	16,514	(4,514)
Dues and publications	7,000	6,972	28
Educational materials	23,000	23,817	(817)
Insurance	150	155	5
Investigation expenses	6,800	6,299	(501)
Legal and accounting fees	4,400	8,311	(3,911)
Miscellaneous	500	335	165
Office supplies and postage	10,800	13,205	(2,405)
Contract labor	-	-	-
Repairs and maintenance	500	748	(248)
Criminal court fund reimbursement	36,800	36,364	(436)
Salaries and related benefits	386,800	386,443	(357)
Telephone	12,800	10,863	1,937
Travel and seminars	3,800	3,524	(276)
Total current	628,500	628,699	(199)
Capital Outlay	1,000	950	50
Debt Service:			
Principal retirement	17,000	17,000	-
Interest payments	-	-	-

(Continued)

SPECIAL REVENUE FUND				TOTALS			
BUDGET	ACTUAL	VARIANCE: FAVORABLE (UNFAVORABLE)		BUDGET	ACTUAL	VARIANCE: FAVORABLE (UNFAVORABLE)	
\$ 29,580	\$ 29,589	\$ 9	\$	\$ 29,580	\$ 29,519	\$	19
-	-	-		12,080	12,080	-	
-	-	-		15,080	15,188	308	
-	-	-		33,080	33,183	193	
279,165	279,549	(625)		238,685	238,632	(553)	
12,580	12,435	(45)		12,580	12,435	(45)	
-	-	-		265,695	265,284	(128,432)	
-	-	-		5,080	5,522	422	
279,165	279,518	(663)		698,321	473,758	(128,565)	
-	-	-		12,800	18,514	(4,214)	
-	-	-		7,800	8,912	38	
6,800	8,697	700		71,800	80,534	446	
-	-	-		568	133	5	
-	-	-		6,800	6,298	(299)	
1,800	1,808	-		9,408	9,311	(813)	
3,250	3,158	128		3,158	3,463	285	
2,980	2,985	(85)		32,500	33,898	(3,788)	
6,300	7,288	990		6,300	7,288	(988)	
150	118	34		658	864	(214)	
-	-	-		36,000	36,194	(194)	
-	-	-		386,000	386,483	(483)	
-	-	-		12,000	10,063	1,837	
-	-	-		2,080	2,428	(424)	
32,780	32,885	(105)		909,780	512,488	(11,738)	
2,580	2,168	132		3,580	3,521	123	
-	-	-		17,585	17,583	-	
-	-	-		-	-	-	

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

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Total debt service	\$ 11,380	\$ 12,582	\$ _____-
Total expenditures	491,145	508,218	(17,073)
Excess (deficiency) of revenues Over funded expenditures	(368,865)	(395,636)	(26,771)
OTHER FINANCING SOURCES (USES):			
Asset liquidation transfers in	180	181	1
Operating transfers in	260,360	260,311	(49)
Operating transfers out	-	(358)	(358)
Total other financing sources (uses)	260,540	260,234	(306)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(108,325)	(135,402)	(27,077)
FUND BALANCES - beginning of year (deficit)		(91,491)	
FUND BALANCES - end of year (deficit)		(226,893)	

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)
\$ 0	\$ 0	\$ 0	\$ 17,583	\$ 17,583	\$ 0
24,788	25,126	638	321,843	320,418	(1,425)
246,461	245,138	(1,323)	76,476	(35,603)	(112,079)
0	0	0	188	183	5
1,386	1,441	55	262,508	262,712	204
(258,613)	(262,262)	(3,649)	(258,613)	(262,731)	(4,118)
(258,613)	(262,761)	(4,148)	3,663	383	(3,280)
(11,300)	(11,423)	(123)	79,341	(35,469)	(114,810)
	23,493			62,893	
	8,173			(122,160)	

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
WITNEFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1994**

The financial statements of the District Attorney of the Eighth Judicial District, Wite Parish, Witnefield, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to government 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.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES -

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has the care of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The eighth judicial district encompasses the parish of Wite, 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 Wite 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 to Louisiana Revised Statute 24:117, and to the industry audit guide, *Audits of State and Local Governmental Units*.

The following is a summary of certain significant accounting policies.

Reporting entity

For financial reporting purposes, in conformance with GASB-Codification Section 2180, the District Attorney of the Eighth Judicial District is a part of the district court system of the State of Louisiana. However, the state statute that creates the district attorneys also gives 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 Wite Parish Police Jury is the financial reporting entity for Wite 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.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998**

(7) SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - (Continued)

Reporting entity (Continued)

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

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

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 Writon 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 these individual funds based upon the purpose for which they are to be spent.

DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

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

Fund Accounting (Continued)

and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two general fund types and three local 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 financial resources except those required to be accounted for in another fund.

The General Fund was established in compliance with Louisiana Revised Statute 15:531.11 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 revenue sources (other than special assessments, expendable trusts, or other major capital projects) that are legally restricted 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 117 of 1975, 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 obligation 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

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996**

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

Governmental Funds - (Continued)

Special Revenues - (Continued)

Title IV-D Incentive Fund - (Continued)

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 Revenues -

Worthless Checks Collection Fee Fund

The Worthless Checks Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

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. Fees received may be used for any purpose at the sole discretion of the District Attorney.

Trustary 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 custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998**

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

Escheat Fund - (Continued)

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 litigants 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. Depreciated fixed assets are valued at their estimated fair value on the date disposed. None of the district attorney's fixed assets costs have been estimated. No depreciation has been provided on general fixed assets.

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. Their reported fund balances (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) in 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.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
WISCONSIN, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1976**

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

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 relates to the timing of the measurements made, regardless of the measurement basis applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The primary revenue sources which are susceptible to accrual under the modified accrual basis of accounting include fees, charges, and commissions for services, intergovernmental revenues, and interest revenue. Commissions on fees and fees for litigation 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 revenue is accrued, when its receipt ceases to be 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 fiscal 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 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. GASB Statement 16 provides for the accrual of earned sick leave only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness. Since the District Attorney does not provide termination payments for sick leave, no accrual of liability for earned sick leave has been presented in the financial statements. The cost of current leave privileges is recognized as a current-year expenditure in the General Fund when leave is actually taken.

**DISTRICT ATTORNEY OF THE
SOUTH JUDICIAL DISTRICT
MONROE, LOUISIANA**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

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

Cash and Cash Equivalents

Consistent with GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonresponsible Trust Funds and Governmental Entities 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 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 executed.

Prepaid items

Payments made to vendors for services that will benefit periods beyond December 31, 1996, are recorded as prepaid items.

Fund equity

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

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996**

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

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 "Miscellaneous 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 \$4,535 at December 31, 1996 as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Agency Fund</u>	<u>Total</u>
Interest-bearing demand deposits	<u>\$ -</u>	<u>\$ 4,534</u>	<u>\$ -</u>	<u>\$ 4,538</u>

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 (DARR Category II) on December 31, 1996.

(3) 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 Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing.

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

(2) **RETIREMENT COMMITMENTS - (Continued)**

multiple employers, 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
Parishial Employees Retirement System	8.25%	9.8%
District Attorney's 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 rolls of each respective parish.

District Attorney's 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 Attorney's Association are eligible to participate in this system.

Assistant district attorneys who were, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent 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 percent benefit reduction for each year below age 58. In addition, any member with at least 18 years of service may retire at age 58 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 180 percent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provision the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 18 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 98 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
SHREVEPORT, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1986**

(1) RETIREMENT COMMITMENTS - (Continued)

District Attorney's Retirement System - (Continued)

Contributions to the System include .2 per cent of the net salaries taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 per cent is the statutory set rate that can be adjusted by the Public Retirement System's 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 employer contributions as needed to actuarially fund the System.

The District Attorney's 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 Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana, 70116-2990, or by calling (504) 947-5235.

Parishwide Employees Retirement System

Substantially all employees of the District Attorney of the Eighth Judicial District are members of the Parishwide Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing) parish-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 permanent employees working at least 35 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 50 with at least 10 years of creditable service, at or after age 55 with at least 25 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 5 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, 1985, 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, 1985. Final average salary is the employee's average salary over the 36 consecutive or joint 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 of termination. 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 B 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

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1998**

(7) **RETIREMENT COMMITMENTS - (Continued)**

Parochial Employees Retirement System - (Continued)

Paragraph 10.1.1.11, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Parochial Employees Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14818, Baton Rouge, Louisiana, 70804-0818, or by calling (504) 838-1361.

(8) **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 non-cancelable operating leases are as follows:

<u>YEAR ENDED DECEMBER 31,</u>	<u>AUTOMOBILE</u>
1997	\$ 8,371
1998	8,371
1999	<u>8,371</u>
Total	<u>\$25,113</u>

(9) **LONG-TERM DEBT**

The District Attorney of the Eighth Judicial District is obligated under one installment financing arrangement. The debt outstanding as of December 31, 1998 consisted of the following:

DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1996

(5) LONG-TERM DEBT - (Continued)

Installment Agreement - Department of Social Services,
Office of Family Support

\$21,871 installment agreement due in thirty-six (36) monthly installments of \$599.03; 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 1993 program year.

\$ 4,863

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

	<u>Installment Agreements - ESS - OCS</u>
Long-term obligations payable at December 31, 1993	\$ 21,860
Additions of new debt	0
Payments and Payments	<u>(17,123)</u>
Long-term obligations payable at December 31, 1996	<u>4,863</u>

The annual requirements to amortize the installment debt outstanding at December 31, 1996, including interest of 5-6- use as follows:

	<u>Installment Agreement - ESS - OCS</u>
Year Ended	
1997	\$ <u>4,863</u>
	<u>4,863</u>

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR
ENDING DECEMBER 31, 1996**

46) RECEIVABLES

As of December 31, 1996, 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	\$ 1,188
Commissions on court costs - due from Winn Parish Clerk of Court	3,893
Federal grant - due from State of Louisiana, Department of Social Services - Title IV-D Program	11,796
State grant - due from State of Louisiana, Department of Social Services - Title IV-D Program - Incentive	597
Other	<u>3,324</u>
Total receivables	<u>18,798</u>

(7) 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.

Certain operating expenditures of the district attorney's office paid by the parish police jury during the year ended December 31, 1996 and not included in the accompanying financial statements are summarized as follows:

Legal and accounting fees	\$ 11,664
Office expenses	13,735
Legal library	11,638
Telephone	8,265
Insurance	8,889
Legal filings	58
Capital outlays	<u>2,658</u>
Total	<u>48,497</u>

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1996

(9) RISK MANAGEMENT

The district attorney is exposed to various risks of loss related to tort; 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.

(10) LITIGATION

The District Attorney is not involved in any litigation as of December 31, 1996.

(11) FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13-783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1996, the District Attorney of the Eighth Judicial District expended \$179,530 and \$12,405, respectively.

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.

The district attorney also participates with the United States Department of Justice in programs designed to reduce the use of illicit drugs in the district through improved control and education. These programs are as follows:

Drug Control and System Improvement:

This program, Catalog of Federal Domestic Assistance Number 16-579, is funded by indirect assistance payments in the form of reimbursements of a portion of certain expenditures received from the Louisiana Commission on Law Enforcement.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
WISSENFELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS CONTINUED
DECEMBER 31, 1996**

(10) FEDERAL FINANCIAL ASSISTANCE PROGRAMS - (Continued)

Drug Control and System Improvement - (Continued)

The grant is intended to assist in funding the Pretrial Intervention Program which is a discretionary program which is offered to selected non-violent offenders as an alternative to prosecution.

For the year ended December 31, 1996, the district attorney expended \$69,683 through this program.

Juvenile Justice and Delinquency Prevention

Catalog of Federal Domestic Assistance Number 16.540, is funded by indirect assistance payments in the form of reimbursements of a portion of certain expenditures received through the Louisiana Department of Education.

The grant is intended to assist in funding a parish-wide training and information program for grades seven through twelve. To provide classroom instruction on the law and the legal system as it pertains to juvenile offenders.

For the year ended December 31, 1996, the district attorney expended \$8,461 through this program.

(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, 1996 in the amount of \$131,377.

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 reduce the existing deficit in the General Fund.

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

(12) **ABILITY TO CONTINUE AS A GOING CONCERN**

The District Attorney of the Eighth Judicial District has a combined government fund balance deficit of \$110,562. Although this is a significant deficit, the legal obligation of the West Parish Police Jury to fund the operation of the district court system, including the office of the District attorney, makes the possibility of failure of the district attorney to continue as a going concern remote.

COMBINED
INDIVIDUAL, FUND
AND ACCOUNT GROUP
FINANCIAL STATEMENTS

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 fees 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 261 of the 1958 legislative session which may be used to defray costs of maintaining the district attorney's office.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
MONROE, LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 1999 AND 2000

ASSETS	<u>1999</u>	<u>2000</u>
Cash and cash equivalents	\$ -0-	\$ -0-
Receivables:		
Due from other governments:		
Commissions on fines and forfeitures	1,188	1,460
Commissions on court costs	1,883	2,225
Bail bond fees	3,321	3,691
Affidavit reinstatement fees	13	-0-
Prepaid insurance	<u>203</u>	<u>282</u>
Total assets	<u>5,508</u>	<u>7,658</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Bank overdraft	18,960	31,848
Accounts payable	<u>118,147</u>	<u>87,638</u>
Total liabilities	137,107	99,486
Fund balances:		
Unreserved - undesignated (deficit)	(31,522)	(21,481)
Total liabilities and balances	<u>6,585</u>	<u>7,658</u>

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA**

GENERAL FUND

**STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE -**

BUDGET (GRAPHS) AND ACTUAL

YEAR ENDED DECEMBER 31, 1995

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	\$ -	\$ 12,000
Commissions on fines and forfeitures	15,000	15,308	308	17,000
Commissions on court costs	22,000	22,183	183	27,285
Federal grants	18,500	18,172	(328)	5,000
Parish Police Jury grants	204,406	140,264	(170,412)	164,511
Other revenue	1,800	2,522	722	2,211
Total revenues	<u>373,706</u>	<u>307,244</u>	<u>(119,922)</u>	<u>328,924</u>
EXPENDITURES:				
General government - judicial:				
Current:				
Automobile expense	12,000	16,514	4,514	11,665
Court reporter fees	-	-	-	94
Educational materials	22,000	21,857	143	22,260
Dues and publications	7,000	6,972	28	8,887
Insurance	160	185	25	1,040
Investigation expense	4,800	4,269	(531)	5,679
Legal and accounting fees	4,400	8,211	3,811	138
Miscellaneous	300	335	35	10,994
Office supplies and postage	10,000	12,382	2,382	9,418
Repairs and maintenance	500	748	248	320
Criminal court fund reimbursement	16,800	16,164	(636)	2,580
Salaries and related benefits	280,800	266,443	(143)	318,534
Travel and conventions	2,000	2,924	924	90,200
Telephone	12,000	10,082	(1,918)	12,182
Total current	<u>478,500</u>	<u>488,680</u>	<u>11,180</u>	<u>413,680</u>
Capital outlay	<u>1,800</u>	<u>858</u>	<u>41</u>	<u>4,212</u>

(Continued)

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 MONROE, LOUISIANA
 GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE -
 BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED DECEMBER 31, 1996

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1995

	1996		VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
	BUDGET	ACTUAL		
Debt service:				
Principal retirement	\$ 13,585	\$ 13,585	\$ -	\$ 42,374
Interest payments	-	-	-	-
Total debt service	13,585	13,585	-	42,374
Total expenditures	497,345	508,234	(10,889)	492,025
Excess (deficiency) of revenues over (under) expenditures	(169,593)	(280,593)	(111,000)	(151,110)
OTHER FINANCING SOURCES (USES):				
Asset forfeiture transfers in	189	189	-	184
Operating transfers in	261,808	261,311	497	196,479
Operating transfers out	-	(530)	(530)	-
Total other financing sources (uses)	261,997	260,969	(1,028)	196,663
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	91,404	(19,624)	(111,027)	(54,447)
FUND BALANCE - beginning of year (deficit)	(81,491)	(81,491)	-	(81,946)
FUND BALANCE - end of year	-	(101,115)	(101,115)	(136,393)

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 expenditure for particular purposes.

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

Title IV-D Reimbursement Program - Grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1975 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of these grants is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Title IV-D Incentive Program - Incentive grants from the Louisiana Department of Health and Human Resources. Incentive grants are awarded to the Louisiana DHR 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.

Worshiper Checks Collection - Fees collected in accordance with Louisiana Revised Statute 18:13, which provides that the district attorney receive, from the principal to the offender, a prescribed amount upon collection of a worshiper check. These funds may be used to defray the salaries and expenses of the district attorney's office.

Pretrial 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 user's case load supervising the accused following arrest until final disposition of the case.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
DECEMBER 31, 1998
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1997

	TITLE <u>1998</u>	TITLE <u>1997</u> INCENTIVE
ASSETS		
Cash and cash equivalents	\$ 400	\$ 30
Receivables:		
Federal grant	11,796	-
State grant	<u> -</u>	<u> 617</u>
Total assets	<u>12,226</u>	<u> 647</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	-	-
Fund Balances:		
Unreserved - undesignated (deficit)	<u>12,226</u>	<u> 647</u>
Total liabilities and fund balances	<u>12,226</u>	<u> 647</u>

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

EXHIBIT F

WORTHLESS CHECKS COLLECTION	PRE-TRIAL INTERVENTION	1996	1995
\$ 3,081	\$ 880	\$ 4,108	\$ 1,708
-0-	-0-	11,790	21,300
<u>-0-</u>	<u>-0-</u>	<u>167</u>	<u>698</u>
<u>3,081</u>	<u>880</u>	<u>16,731</u>	<u>23,406</u>
-0-	8,518	8,518	-0-
<u>3,081</u>	<u>17,036</u>	<u>8,172</u>	<u>23,399</u>
<u>3,081</u>	<u>880</u>	<u>16,731</u>	<u>23,406</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
STATE OF COLORADO
DEPARTMENT OF REVENUE, EXPENDITURES AND
CHANGING BALANCE SHEET
CLASSIFIED BY FUND BALANCE
CLASS PERIOD ENDING MARCH 31, 1988
WITH COMPARATIVE TOTALS FOR YEAR ENDING DECEMBER 31, 1987

	TITLE 19-88	TITLE 19-87 INCLUSIVE
REVENUES:		
Charges for services		
Fees	\$ -	\$ 300
Intergovernmental		
Federal grants	159,536	-
State grants	-	12,432
Total revenues	<u>159,536</u>	<u>12,732</u>
EXPENDITURES:		
General governmental - judicial		
Current		
Contract labor	-	-
Educational materials	-	-
Postage	-	-
Legal and accounting	-	-
Repairs and maintenance	-	-
Utilities	-	-
Bank fees	43	31
Collection fees	-	156
Merchant refunds	-	-
Other miscellaneous	-	-
Total current	<u>43</u>	<u>287</u>
Capital outlay	-	-
Total expenditures	<u>43</u>	<u>287</u>
Excess of revenues over expenditures	<u>159,493</u>	<u>12,445</u>
OTHER FINANCIAL SOURCES (USES):		
Operating transfers in	300	600
Operating transfers out	(158,992)	(73,275)
Total other financing sources		
total	<u>(158,692)</u>	<u>(72,675)</u>
Excess (deficiency) of revenues		
and other financing sources		
over capital expenditures and		
other financing uses	(9,199)	(140)
FUND BALANCE - beginning of year	<u>71,644</u>	<u>732</u>
FUND BALANCE - end of year	<u>62,445</u>	<u>632</u>

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

EXHIBIT 5

WORTHEN'S CHECKS COLLECTION		PROCTER INSURANCE		1998	1997
\$	87,708	\$	11,578	\$	28,519
	-		69,004		228,148
	-		-		21,800
	<u>17,708</u>		<u>69,004</u>		<u>270,057</u>
	-		7,280		5,280
	-		8,977		8,977
	612		3,975		2,985
	-		3,000		3,000
	-		118		118
	-		108		108
	-		-		94
	-		-		158
	1,780		-		1,780
	-		-		-
	<u>1,780</u>		<u>15,362</u>		<u>21,483</u>
	-		2,364		2,364
	<u>3,562</u>		<u>21,544</u>		<u>24,776</u>
	<u>14,152</u>		<u>59,658</u>		<u>249,311</u>
	-		579		1,441
	<u>111,611</u>		<u>158,408</u>		<u>352,302</u>
	<u>125,763</u>		<u>167,615</u>		<u>353,752</u>
	2,119		68,951		61,623
	<u>219</u>		<u>1,100</u>		<u>23,835</u>
	<u>3,000</u>		<u>7,011</u>		<u>8,458</u>

DISTRICT ATTORNEY OF THE NORTH BRIDGES DISTRICT
WINDSTILL, LOUISIANA
SPECIAL PHYSICIAN FUND
COMPARING STATEMENT OF BUDGETED EXPENDITURES AND
ACTUALS IN FISCAL YEAR
BUDGET FISCAL YEAR AND ACTUAL
YEAR ENDING DECEMBER 31, 1999

	TITLE FOR		VARIANCE FAVORABLE (OR UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES:			
Charges for services:			
Fees	\$ -	\$ -	\$ -
Intergovernmental:			
Federal grants	158,500	158,328	172
State grants	-	-	-
Total grants	<u>158,500</u>	<u>158,328</u>	<u>172</u>
EXPENDITURES:			
Government - Judicial:			
Current:			
Contract labor	-	-	-
Educational materials	-	-	-
Fees	-	-	-
Legal and accounting	-	-	-
Repairs and maintenance	-	-	-
Utility restoration	-	-	-
Bank fees	-	41	(41)
Collection fees	-	-	-
Merchandise refunds	-	-	-
Other suballocations	-	81	(81)
Total current	<u>-</u>	<u>81</u>	<u>(81)</u>
Capital outlay	-	-	-
Total expenditures	<u>-</u>	<u>81</u>	<u>(81)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>158,500</u>	<u>158,481</u>	<u>(179)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in:	300	300	-
Operating transfers out	<u>(179,800)</u>	<u>(179,701)</u>	<u>999</u>
Total other financing sources (uses)	<u>(179,500)</u>	<u>(179,401)</u>	<u>999</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>10,000</u>	<u>9,079</u>	<u>1,001</u>
FUND BALANCES - beginning of year	<u>21,445</u>	<u>21,445</u>	<u>-</u>
FUND BALANCES - end of year	<u>31,445</u>	<u>30,524</u>	<u>9,001</u>

(Continued)

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

**EXTRACT ATTORNEY OF THE NORTH BUREAU DISTRICT
 SPOFFORD, LOUISIANA
 SPECIAL RECEIPTS FUND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 BUDGETARY BASIS AND ACTUAL CONTINGENT
 STATEMENTS THROUGH 11, 1988**

	NORTH BUREAU CHECKS COLLECTION FEE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (DEFERABLE)
REVENUES:			
Charges for services:			
Fees	\$ 17,000	\$ 17,749	\$ 749
Intergovernmental:			
Federal grants	-	-	-
State grants	-	-	-
Total revenues	<u>17,000</u>	<u>17,749</u>	<u>749</u>
EXPENDITURES:			
General government - judicial:			
Contract:			
Contract labor	-	-	-
Educational materials	-	-	-
Postage	500	612	112
Legal and accounting	-	-	-
Repairs and maintenance	-	-	-
Victims assistance	-	-	-
Bank fees	-	-	-
Collection fees	-	-	-
Miscellaneous funds	1,000	1,700	700
Other miscellaneous	-	-	-
Total contract	<u>1,500</u>	<u>2,312</u>	<u>812</u>
Capital outlay	-	-	-
Total expenditures	<u>1,500</u>	<u>2,312</u>	<u>812</u>
Excess (deficiency) of revenues over budget expenditures	<u>5,500</u>	<u>5,437</u>	<u>63</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	-	-
Operating transfers out	(14,732)	(14,671)	661
Total other financing sources (uses)	<u>(14,732)</u>	<u>(14,671)</u>	<u>661</u>
Excess (deficiency) of revenues and other financing sources over budget expenditures and other financing uses	<u>(8,732)</u>	<u>(9,234)</u>	<u>502</u>
FUND BALANCES - beginning of year	<u>73</u>	<u>73</u>	<u>-</u>
FUND BALANCES - end of year	<u>-</u>	<u>3,863</u>	<u>3,863</u>

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

FEDERAL INTERVENTION			TOTALS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 12,000	\$ 11,578	\$ (422)	\$ 29,400	\$ 29,519	\$ 119
55,611	55,814	203	229,361	229,548	187
-	-	-	12,800	12,831	31
<u>\$1,622</u>	<u>\$1,348</u>	<u>(\$274)</u>	<u>271,662</u>	<u>273,218</u>	<u>156</u>
5,700	7,200	(1,500)	5,700	7,200	(1,500)
5,000	4,971	29	5,000	4,971	29
2,000	1,971	27	2,000	2,001	(1)
1,000	1,000	-	1,000	1,000	-
150	114	36	150	114	36
-	100	(100)	-	100	(100)
-	-	-	-	90	(90)
-	-	-	-	150	(150)
-	-	-	1,000	1,700	(700)
-	-	-	200	-	200
<u>200</u>	<u>-</u>	<u>200</u>	<u>21,500</u>	<u>22,000</u>	<u>(500)</u>
<u>28,300</u>	<u>28,300</u>	<u>0</u>			
2,500	2,500	-	2,500	2,500	-
21,200	21,504	(304)	24,200	24,176	24
60,411	59,830	581	256,461	255,708	753
100	176	(76)	1,000	1,444	(444)
<u>62,601</u>	<u>60,006</u>	<u>2,595</u>	<u>(258,411)</u>	<u>(262,294)</u>	<u>3,883</u>
<u>\$1,560</u>	<u>\$1,820</u>	<u>(\$260)</u>	<u>(256,811)</u>	<u>(263,711)</u>	<u>6,900</u>
0,000	0,711	(711)	0,000	0,000	0,000
1,182	1,182	-	11,500	11,500	-
<u>0</u>	<u>(1,870)</u>	<u>1,870</u>	<u>11,500</u>	<u>11,500</u>	<u>0</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINDHELL LIBRARY
 SPECIAL REVENUE FUND
 TITLE 19-0
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1996 AND 1995

ASSETS	<u>1996</u>	<u>1995</u>
Cash and cash equivalents	\$ 400	\$ 145
Receivables:		
Federal grant	<u>11,786</u>	<u>11,280</u>
<u>Total assets</u>	<u>12,186</u>	<u>11,425</u>
<u>FUND EQUITY</u>		
Fund balances:		
Unassigned - undesignated	<u>12,186</u>	<u>11,425</u>
<u>Total liabilities and fund balance</u>	<u>12,186</u>	<u>11,425</u>

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
TITLE IV-D
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)
AND ACTUAL
YEAR ENDED DECEMBER 31, 1996
WITH COMPARATIVE ACTUAL SALES TAX FOR YEAR ENDED DECEMBER 31, 1995

	<u>BUDGET</u>
REVENUES:	
Intergovernmental:	
Federal grants	\$ <u>150,500</u>
Total revenues	<u>150,500</u>
EXPENDITURES:	
General government - Judicial:	
Current:	
Bank Fees	<u>0</u>
Total expenditures	<u>0</u>
Excess (deficiency) of revenues over	
current expenditures	<u>150,500</u>
OTHER FINANCING SOURCES:	
Operating transfers in	300
Operating transfers out	<u>(178,800)</u>
Total other financing sources (uses)	<u>(178,500)</u>
Excess (deficiency) of revenues and other	
financing sources over (under) expenditures	
and other financing uses	<u>(28,000)</u>
FUND BALANCE - beginning of year	<u>31,645</u>
FUND BALANCE - end of year	<u>3,645</u>

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

EXHIBIT J

<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>1995 ACTUAL</u>
\$ 158,536	\$ 26	\$ 162,681
<u>158,536</u>	<u>26</u>	<u>162,681</u>
43	150	0
42	183	0
138,483	117	162,681
268	0	0
<u>(168,282)</u>	<u>1,081</u>	<u>(134,920)</u>
<u>(168,282)</u>	<u>1,081</u>	<u>(134,920)</u>
(9,219)	1,081	7,771
21,485	0	13,624
<u>12,226</u>	<u>1,081</u>	<u>21,445</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINNFIELD, LOUISIANA
 SPECIAL REVENUE FUND
 TULLEIN INCENTIVE
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1986 AND 1985

ASSETS	<u>1986</u>	<u>1985</u>
Cash and cash equivalents	\$ 20	\$ 129
Receivables:		
State grant	<u>587</u>	<u>648</u>
Total assets	<u>607</u>	<u>778</u>
FUND EQUITY		
Fund balance		
Unreserved - undesignated	<u>607</u>	<u>778</u>
Total liabilities and fund balance	<u>607</u>	<u>778</u>

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
SERIAL FUNDING FUND
TITLE IV DISSENTIVE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)
AND ACTUAL

YEAR ENDED DECEMBER 31, 1995

WITH COMPARATIVE ACTUAL AMOUNT FOR THE YEAR ENDED DECEMBER 31, 1994

REVENUES:	<u>BUDGET</u>
Intergovernmental:	
State grant	\$ 12,900
Fees collected	<u>0</u>
Total revenues	<u>12,900</u>
EXPENDITURES:	
General government - Judicial:	
Current:	
Collection fees	0
Bank fees	<u>0</u>
Total current	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,900</u>
OTHER FINANCING SOURCES (USES):	
Operating transfers in	0
Operating transfers out	<u>(12,710)</u>
Total other financing sources (uses)	<u>(12,710)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(210)
FUND BALANCE - beginning of year	<u>228</u>
FUND BALANCE - end of year	<u>10</u>

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

EXHIBIT L

<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>	<u>1990 ACTUAL</u>
\$ 12,453	\$ (41)	\$ 14,618
<u>388</u>	<u>388</u>	<u>-0-</u>
<u>12,841</u>	<u>152</u>	<u>14,618</u>
156	(156)	-0-
<u>51</u>	<u>(51)</u>	<u>-0-</u>
<u>207</u>	<u>(207)</u>	<u>-0-</u>
<u>12,638</u>	<u>(52)</u>	<u>14,618</u>
668	668	-0-
<u>(13,321)</u>	<u>3</u>	<u>(13,321)</u>
<u>(12,653)</u>	<u>160</u>	<u>(13,321)</u>
(167)	117	(210)
<u>718</u>	<u>-0-</u>	<u>698</u>
<u>611</u>	<u>117</u>	<u>718</u>

DISTRICT ATTORNEY OF THE NORTHERN DISTRICT
WINSTON-SALEM, NORTH CAROLINA
SPECIAL REVENUE FUND
MONTHLY CHECKS COLLECTION FEE
COMPARATIVE BALANCE SHEETS
DECEMBER 31, 1996 AND 1995

ASSETS	1996	1995
Cash and cash equivalents	\$ 1,802	\$ 278
Total assets	1,802	278
FUND EQUITY		
Fund balance:		
Unreserved - undesignated	1,802	278
Total liabilities and fund balance	1,802	278

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

DISTRICT ATTORNEY OF THE SEVENTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
SPECIAL REVENUE FUND
WORTHLESS CHECKS COLLECTIONS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)
AND ACTUAL
YEAR ENDED DECEMBER 31, 1999
WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1998

	<u>BUDGET</u>
REVENUES:	
Charges for services:	
Fees on worthless checks	\$ 17,500
Total revenues	17,500
EXPENDITURES:	
General government - Judicial:	
Current:	
Merchant refunds	1,800
Postage	500
Total expenditures	2,300
Excess (deficiency) of revenues over funds expenditures	14,000
OTHER FINANCING SOURCES (USES):	
Operating transfers out	(14,370)
Excess (deficiency) of revenues and other financing sources over funds expenditures and other financing uses	(370)
FUND BALANCE - beginning of year	170
FUND BALANCE - end of year	130

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

<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (OR UNFAVORABLE)</u>	<u>1965 ACTUAL</u>
\$ 13,789	\$ 269	\$ 13,784
<u>13,789</u>	<u>269</u>	<u>13,784</u>
2,780	336	0-
<u>654</u>	<u>(112)</u>	<u>0-</u>
<u>3,292</u>	<u>189</u>	<u>0-</u>
<u>14,253</u>	<u>312</u>	<u>13,788</u>
<u>(11,625)</u>	<u>2,843</u>	<u>(10,110)</u>
2,793	3,001	1940
<u>219</u>	<u>0-</u>	<u>738</u>
<u>3,002</u>	<u>3,002</u>	<u>219</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-SALEM, NORTH CAROLINA
 SPECIAL REVENUE FUND
 CENTRAL INTERMEDIUM
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1995 AND 1994

<u>ASSETS</u>	<u>1994</u>	<u>1995</u>
Cash and cash equivalents	\$ 856	\$ 1,182
Total assets	<u>856</u>	<u>1,182</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	8,500	0-
Fund balance:		
Unreserved - undesignated	<u>(7,644)</u>	<u>1,182</u>
Total liabilities and fund balance	<u>856</u>	<u>1,182</u>

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
FISCAL YEAR-ENDING**

**STATEMENT OF REVENUES, EXPENDITURES
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS
AND ACTUAL**

YEAR ENDED DECEMBER 31, 1995

WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1994

REVENUES:	<u>BUDGET</u>
Charges for services:	
Fees	\$ 37,000
Intergovernmental:	
Federal grants	<u>43,650</u>
Total revenues	<u>80,650</u>
EXPENDITURES:	
General government - judicial:	
Current:	
Contract labor	5,700
Educational materials	4,000
Postage	2,000
Legal and accounting	1,000
Repairs and maintenance	130
Victim restitution	-0-
Other miscellaneous	<u>230</u>
Total current	<u>14,700</u>
Capital outlay	<u>2,300</u>
Total expenditures	<u>17,000</u>
Excess of revenues over expenditures	<u>63,650</u>
OTHER FINANCING SOURCES (USES):	
Operating transfers in	500
Operating transfers out	<u>(62,500)</u>
Total other financing sources (uses)	<u>(62,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,000)
FUND BALANCE - beginning of year	<u>1,182</u>
FUND BALANCE - end of year	<u>+</u>

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

EXHIBIT F

ACTUAL		VARIANCE FAVORABLE (UNFAVORABLE)	1983 ACTUAL		
\$	11,378	\$	(400)	\$	24,518
	<u>69,614</u>		<u>(621)</u>		<u>0</u>
	<u>80,992</u>		<u>(1,021)</u>		<u>24,518</u>
	7,180	(980)	6,200		
	6,687	183	11,889		
	1,924	27	0		
	1,080	0	0		
	136	34	0		
	180	(100)	0		
	<u>0</u>	<u>280</u>	<u>(52)</u>		
	<u>18,168</u>	<u>(980)</u>	<u>18,892</u>		
	<u>2,368</u>	<u>132</u>	<u>0</u>		
	<u>20,524</u>	<u>(734)</u>	<u>18,890</u>		
	<u>58,800</u>	<u>(1,412)</u>	<u>5,678</u>		
	573	73	0		
	<u>(68,488)</u>	<u>(6,103)</u>	<u>(10,158)</u>		
	<u>(67,823)</u>	<u>(6,158)</u>	<u>(10,158)</u>		
	(8,733)	(7,673)	(4,871)		
	<u>1,102</u>	<u>0</u>	<u>1,874</u>		
	<u>(7,631)</u>	<u>(7,673)</u>	<u>1,102</u>		

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 D

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-SALEM, LOUISIANA
 AGENCY FUND
 ASSET FORFEITURE FUND
 COMPARATIVE BALANCE SHEETS
 DECEMBER 31, 1996 AND 1995

ASSETS	<u>1996</u>	<u>1995</u>
Cash and cash equivalents	\$ <u> </u>	\$ <u> </u>
Total assets	<u> </u>	<u> </u>
LIABILITIES		
Due to law enforcement agencies and others	<u> </u>	<u> </u>
Total liabilities	<u> </u>	<u> </u>

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 MONROE, LOUISIANA
 AGENCY FUND
 ASSET PURCHASE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR THE YEAR ENDED DECEMBER 31, 1986

	BALANCE DECEMBER 31, 1985	ADDITIONS	DECREASES	BALANCE DECEMBER 31, 1986
ASSETS				
Cash and cash equivalents	\$ 0-	\$ 915	\$ 915	\$ 0-
Total assets	<u>0-</u>	<u>915</u>	<u>915</u>	<u>0-</u>
LIABILITIES				
Due to law enforcement agencies and others	0-	915	915	0-
Total liabilities	<u>0-</u>	<u>915</u>	<u>915</u>	<u>0-</u>

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

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 reported to be financed from governmental type funds (except special assessment funds). Payment of maturing obligations, including interest, is accounted for in the general fund.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WISCONSIN
STATEMENT OF GENERAL LONG-TERM DEBT
DECEMBER 31, 1996
WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1995

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

	INSTALLMENT NOTES PAYABLE	TOTALS	
		1996	1995
Amount to be Provided from General Revenues	\$ 6,880	\$ 6,880	\$ 21,800
<u>Total available and to be provided</u>	<u>6,880</u>	<u>6,880</u>	<u>21,800</u>

GENERAL LONG-TERM DEBT PAYABLE

Due to Department of Social Services	6,880	6,880	21,800
<u>Total general long-term debt payable</u>	<u>6,880</u>	<u>6,880</u>	<u>21,800</u>

The notes to the 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
 NEWBORN, LOUISIANA
 STATEMENT OF GENERAL FIXED ASSETS, BY SOURCE
 DECEMBER 31, 1998 AND 1997

GENERAL FIXED ASSETS, AT COST:	<u>1998</u>	<u>1997</u>
Building:		
Renovations	\$ 7,491	\$ 7,431
Furniture and fixtures	14,870	14,870
Office equipment	61,975	62,475
Other miscellaneous	<u>4,368</u>	<u>4,368</u>
Total general fixed assets	<u>88,694</u>	<u>89,144</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General fund revenues	74,845	68,811
Practical Intervention revenues	1,368	-
TV-D grant	<u>12,331</u>	<u>13,322</u>
Total investment in general fixed assets	<u>88,544</u>	<u>82,133</u>

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

EXHIBIT U

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
 WINSTON-SALEM, NORTH CAROLINA
 STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
 YEAR ENDED DECEMBER 31, 1998

	GENERAL FIXED ASSETS DECEMBER 31, 1998	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS DECEMBER 31, 1999
Building:				
Renovations	\$ 3,431	\$ -0-	\$ -0-	\$ 3,431
Furniture and fixtures	14,879	-0-	-0-	14,879
Office equipment	85,475	3,327	(24,825)	63,977
Other miscellaneous equipment	4,368	-0-	-0-	4,368
Total	<u>108,153</u>	<u>3,327</u>	<u>(24,825)</u>	<u>96,655</u>

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

OTHER SUPPLEMENTARY INFORMATION

SINGLE-ALLOT SECTION

WILLIAM E. WEATHERSPORD
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**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE**

The Honorable Terry B. Reeves, District Attorney
of the Eighth Judicial District
Post Office Drawer 1134
Winfield, Louisiana 71480

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, 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, 1990, and have issued my report thereon dated October 14, 1990. 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, and the provisions of OMB Circular A-133, *Audit of State and Local Governments*. These 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. 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 statements 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 to 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
October 14, 1990

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1996**

<u>FEDERAL GRANTOR/ PASS-THROUGH PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH GRANTORS NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed Through Louisiana Department of Social Services, Office of Family Security; Child Support Enforcement Program (Title IV-D of the Social Security Act)	13.783	86418 *	<u>\$ 198,581</u>
	13.783	86418 *	<u>\$ 218,400</u>
<u>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
<u>U.S. DEPARTMENT OF JUSTICE - DRUG CONTROL AND SYSTEMS IMPROVEMENT</u>			
Passed Through Louisiana Commission on Law Enforcement (Johnson Division Program)	16.579	896-8-001	<u>\$ 29,663</u>
<u>ALTERNATE JUSTICE AND DELINQUENCY PREVENTION</u>			
Passed Through Louisiana Department of Education (The Governor's Safe and Drug-Free Program)	16.540	28-97-7083-D	<u>\$ 12,800</u>
<u>TOTAL DEPARTMENT OF JUSTICE</u>			
<u>TOTAL FEDERAL ASSISTANCE</u>			

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

** Disbursement/Expenditures represent the reimbursable portion of qualified expenditures. Sixty-six per cent (66%) of total qualified expenditures relating to the Title IV-D program are reimbursed by the grants.

Supplementary schedule. Presented for purposes of additional analysis.

SCHEDULE 1

CASH/DEFERRED OR (ACCRUED) REVENUE AT JANUARY 1, 1955	RECEIPTS OR REVENUE RECOGNIZED	DISBURSEMENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 1955
\$ (21,700)	\$ 107,218	** \$ (86,018)	\$ -0-
_____ -0-	_____ 84,712	** _____ (73,588)	_____ 11,728
_____ (21,700)	_____ 168,930	_____ (73,588)	_____ 11,728
-0-	89,682	(89,682)	-0-
_____ -0-	_____ 9,881	_____ (9,881)	_____ -0-
_____ -0-	_____ 79,126	_____ (79,126)	_____ -0-
_____ (21,700)	_____ 248,628	_____ (218,632)	_____ 11,728

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

The Honorable Terry R. Karva, District
Attorney of the Eighth Judicial District
Post Office Drawer 1374
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 final and account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1996, and have issued my report thereon dated October 18, 1997.

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 Management and Budget Circular A-128, Guide 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.

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.

Critical

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, 1996 were due by June 30, 1997.

Condition:

The audited financial statements of the District Attorney for the year ended December 31, 1996 were issued and submitted to the Legislative Auditor after June 30, 1997.

Cause:

The Winn Parish Police Jury paid audit fees billed by the Certified Public Accountant for the 1996 annual financial audit on February 5, 1997. The engagement for the 1996 year could not be submitted to the Legislative Auditor until all prior professional fees had been paid. The 1996 engagement was approved on February 13, 1997. One and one-half months of time were lost due to this late payment of fees.

In March of 1997 an invoice for professional fees was presented to the District Attorney. Payment of these fees was not made in a timely fashion; therefore, work on the 1996 annual audit was suspended until payment was received on May 15, 1997. Again, about a month and one-half of working time was lost.

Due to the approximate three month delay in performing the audit fieldwork, other obligations began to conflict with timely completion of the audit. The delay was extended even more due to a lengthy illness and subsequent hospitalization of the District Attorney's administrative assistant who is primarily responsible for providing audit information to the external auditor.

Criteria:

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 39:1318 requires amendment to an adopted budget whenever total revenues and other sources plus projected revenues fail to meet total budgeted revenues and other sources 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 per cent or more.

Condition:

General and special revenue funds budgeted revenues exceeded the actual revenues by \$120,360 (30%). General and special revenue expenditures and uses exceeded the budgeted amount by \$11,362 (1%).

Case:

The inability of the Winn Parish Police Jury to pay district attorney expenses through the Criminal Court Fund as required by Louisiana Revised Statutes resulted in a significant variance between the budgeted and actual police jury gross. (\$120,412 - 4894)

I considered these instances of noncompliance in forming my opinion on whether the District Attorney of the Eighth Judicial District, Winnfield, Louisiana 1996 component unit financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles, and this report does not affect my report dated October 14, 1997 on these component unit financial statements.

This report is intended for the information of the District Attorney, the Legislative Auditor of the State of Louisiana, and the federal grantor agencies. 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

Natchitoches, Louisiana
October 14, 1997

WILLIAM E. WEATHERFORD
CERTIFIED PUBLIC ACCOUNTANT
164 WHITE OAK LANE
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**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 R. Rawson, District
Attorney of the Eighth Judicial District
Post Office Drawer 1074
Winfield, Louisiana 70483

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, 1996, and have issued my report thereon dated October 14, 1997.

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*. 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.

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, estimates and judgments by management are required to assess the reported 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 recorded 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, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of

The Honorable Terry R. Stevens, District Attorney
of the Eighth Judicial District
Page 2

the design of internal 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.

My consideration of the internal control structure would not necessarily disclose all matters in 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 reduce to a relatively low level the 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 agencies. 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

Natchitoches, Louisiana
October 14, 1997

WILLIAM E. WEATHERFORD
CERTIFIED PUBLIC ACCOUNTANT
161 WHITE OAK LANE
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**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH THE GENERAL REQUIREMENTS
APPLICABLE TO FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

The Honorable Terry B. Starnes, District
Attorney of the Eighth Judicial District
Post Office Drawer 1134
Winfield, Louisiana 71400

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, a component unit of the Winn 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, 1996, and have issued my report thereon dated October 14, 1997.

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 listed in the schedule of federal financial assistance, for the year ended December 31, 1996: political activity, civil rights, federal reports, alternative cost-cost 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 these 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 these requirements.

This report is intended for the information of the management, the Legislative Auditors of the State of Louisiana, and the federal grant agencies. This satisfaction is not intended to limit the distribution of this report, which is a matter of public record.


WILLIAM E. WEATHERFORD
Certified Public Accountant

Natchitoches, Louisiana
October 14, 1997

WILLIAM E. WEATHERFORD
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**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS
APPLICABLE TO NON-MAJOR FEDERAL
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

The Honorable Terry R. Rooven, District
Attorney of the Eighth Judicial District
Post Office Drawer 1374
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 Winn 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, 1996, and have issued my report thereon dated October 14, 1997.

In connection with my audit of the component unit, combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, and with my consideration of the control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Quality of State and Local Government*, I selected certain transaction applicable to certain non-major federal financial assistance programs for the year ended December 31, 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or disallowed, eligibility, reporting, and special requirements that are applicable to these transactions. 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 these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. 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 these requirements. Also, the results of my procedures did not disclose any material instances of noncompliance with these requirements.

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and the federal grantor agencies. 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

Natchitoches, Louisiana
October 14, 1997

WILLIAM E. WEATHERFORD
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**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL FINANCIAL
ASSISTANCE PROGRAMS**

The Honorable Terry R. Rooves, District
Attorney of the Eighth Judicial District
Post Office Drawer 1374
Winfield, Louisiana 71483

I have audited the component unit, combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District, Winfield, Louisiana, a component unit of the White Parish Police Jury, Winfield, Louisiana, as of and for the year ended December 31, 1996, and have issued my report thereon dated October 14, 1997.

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 (OMB) Circular A-133, Audits 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.

In planning and performing my audit for the year ended December 31, 1996, I considered the internal control structure of the District Attorney of the Eighth Judicial District, Winfield, 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 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 October 14, 1997.

The management of the District Attorney of the Eighth Judicial District, Winfield, 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 recorded 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 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.

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:

- Political activity
- Civil Rights
- Federal financial reports
- Allowable cost/expense 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, 1998, the District Attorney of the Eighth Judicial District, Winfield Louisiana had two major federal financial assistance programs and expended 67% of its total federal financial assistance under the following non-major 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 payments)

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 non-major 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 agencies. 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