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DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

- (3) The following is a summary of receivables at December 31, 1996:

	General Fund	Special Revenue Fund	Total
Interest	\$ -	\$ 467	\$ 467
Intergovernmental:			
State	50	3,169	3,219
Local	1,426	-	1,426
Totals	\$3,506	\$3,636	\$7,142

- (4) Changes in General Fixed Assets

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

Balance, December 31, 1995	\$11,919
Additions	-
Deletions	(2,082)
Balance, December 31, 1996	\$ 9,837

- (5) Retirement System

Employees of the District Attorney's office are members of the Federal Social Security System. Contributions to the System by the District Attorney's office totaled \$3,435 for the year ending December 31, 1996.

- (6) Litigation

At December 31, 1996, there is no litigation pending against the District Attorney.

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

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

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

One

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New Orleans, Louisiana 70112
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(2000)
Report Period: 01/01/99 - 12/31/99

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Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

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The Honorable G. Brent Corral
District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana, a component unit of the Evangeline Parish Police Jury, primary government, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 15, 1999.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana, is the responsibility of the District Attorney. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District Attorney of the Thirteenth Judicial District's compliance with certain provisions of laws, regulations and contracts. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the District Attorney and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey
a Corporation of Certified Public Accountants

Ville Platte, Louisiana
May 15, 1999

MEMBER OF
SERVICES GROUP OF
CERTIFIED PUBLIC ACCOUNTANTS
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and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our audit procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Individual Segregation of Accounting Functions

Finding:

Due to the small number of employees, the District Attorney did not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the operation and the cost-benefits of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

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 errors or irregularities in amounts that could be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our 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. However, we noted the above reportable condition that we believe to be a material weakness.

This report is intended for the information of the District Attorney and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Darnall, Niles, Kolder, Frederick & Rainey

a Corporation of Certified Public Accountants

Hills Bluffs, Louisiana
May 15, 1997

BARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION IN THE STATE OF MISSISSIPPI

(100)

2000 N. Main Street
Baton Rouge, Louisiana 70802
Telephone: (504) 383-1111

MEMORANDUM

DATE: 05/13/93

TO: Honorable C. Brent Carroll
District Attorney
Evangeline Parish, Louisiana

Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards

TO: Honorable C. Brent Carroll
District Attorney
Evangeline Parish, Louisiana

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Carroll C. Brent
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Evangeline Parish, Louisiana

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TO: Honorable
Carroll C. Brent
District Attorney
Evangeline Parish, Louisiana

The Honorable C. Brent Carroll
District Attorney of the Thirtieth Judicial District
Evangeline Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District, Evangeline Parish, Louisiana, a component unit of the Evangeline Parish Police Jury, primary government, for the year ended December 31, 1992, and have issued our report thereon dated May 13, 1993.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The District Attorney of the Thirtieth Judicial District, Evangeline Parish, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the District Attorney 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 the District Attorney 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 the District Attorney's authorization and recorded properly to permit the preparation of general purpose 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 our audit of the general purpose financial statements of the District Attorney of the Thirtieth Judicial District, Evangeline Parish, Louisiana, for the year ended December 31, 1992, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies

REPORT TO
MEMORANDUM TO
HONORABLE C. BRENT CARROLL
DISTRICT ATTORNEY
EVANGELINE PARISH, LOUISIANA

INTERNAL CONTROL AND COMPLIANCE

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Emergence Parish, Louisiana
Special Revenue Fund
Title 00-3

Comparative Balance Sheet
December 31, 1988 and 1985

	<u>1988</u>	<u>1985</u>
ASSETS		
Cash	\$ 2,379	\$ 8,760
Interest-bearing deposits	39,069	47,619
Receivables:		
INCIDENTAL payments - Louisiana Department of Health and Human Resources	3,469	3,464
Retained	<u>661</u>	<u>662</u>
Total assets	<u>\$55,275</u>	<u>\$60,145</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ -	\$ 391
Fund equity:		
Fund balances - unreserved, undesignated	<u>\$5,275</u>	<u>\$5,352</u>
Total liabilities and fund equity	<u>\$55,275</u>	<u>\$60,145</u>

SPECIAL REVENUE FUNDS

Child IV-D Fund

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

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 Evangeline Parish, Louisiana
 General Fund

Comparative Balance Sheet
 December 31, 1988 and 1989

	<u>1988</u>	<u>1989</u>
ASSETS		
Cash	\$27,898	\$28,358
Interest-bearing deposits	3,506	3,428
Receivables:		
Commissions due from other governmental units	<u>3,269</u>	<u>3,283</u>
Total assets	<u>\$34,782</u>	<u>\$35,068</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 588	\$14,438
Fund balance:		
Fund balances - unreserved, undesignated	<u>34,208</u>	<u>20,630</u>
Total liabilities and fund equity	<u>\$34,796</u>	<u>\$35,068</u>

CENTRAL FUND

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

CONTRACT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
(Orangibine Parish, Louisiana)

Notes to Financial Statements (Continued)

budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Parish Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the District court system.

G. Fund Accounting

The District Attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:371.13, which provides that twelve percent of the fines collected and bonds forfeited within the judicial district be transmitted to the District Attorney to defray the necessary expenditures of his office.

Title IV-B Special Revenue Fund

The Title IV-B Special Revenue Fund consists of incentive payments from the Louisiana Department of Social Services, authorized by Act 117 of 1978, to establish family and child support programs compatible with Title IV-B of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

SUPPLEMENTAL INFORMATION

additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year ended December 31, 1992, to which we expressed an unqualified opinion on the financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana.

Darnall, Sims, Kolder, Frederick & Rainey
A Corporation of Certified Public Accountants

Wills Platte, Louisiana
May 15, 1993

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

J. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund adjustments have not been made in the aggregation of this data.

K. Comparative Data

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

CP1 Cash and Interest-Bearing Deposits

At December 31, 1996, the District Attorney has cash and interest-bearing deposits (bank balances) totaling \$82,810, as follows:

Demand deposits	\$29,789
Interest-bearing demand deposits	1,506
Time deposits	<u>51,515</u>
Total	<u>\$82,810</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, for the remaining bank balances must be secured by Federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. At December 31, 1996, the District Attorney has \$82,810 in deposits (bank balances). These deposits are secured from risk by \$82,810 of Federal deposit insurance.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Orangeline Parish, Louisiana

Notes to Financial Statements (Continued)

F. Budget and Budgetary Accounting

The District Attorney of the Thirteenth Judicial District prepares budgets for the General Fund and Special Revenue Fund. The General Fund budget for 1996 was amended. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

G. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to assure that portions of the applicable appropriations, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

H. Compensated Absences

Employees with less than eight years of service are allowed one week sick leave and one week vacation per year. Employees with eight or more years of service are allowed three weeks of vacation and sick leave. Employees may accumulate up to 42 days of sick leave and 15 days of vacation. The amount of compensated absences payable at December 31, 1996 is immaterial, and therefore, was included in the financial statements.

I. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the District attorney may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

LEGISLATIVE ATTORNEY OF THE TROOPERS' ASSOCIATION
Enbridge Inc. Form 1, 10/2/88

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
Years Ended December 31, 1992 and 1993

	General Fund		Special Revenue Fund		Total Governmental Fund	
	1992	1993	1992	1993	1992	1993
Revenues:						
Contributions on fines and forfeitures	127,000	166,000	\$ -	\$ -	\$ 127,000	\$ 166,000
State funds from	9,750	12,100	-	-	9,750	12,100
Excise taxes	-	-	50,400	48,400	50,400	48,400
Confiscated assets income	1,000	800	-	-	1,000	800
Interest income	70	70	2,440	2,537	2,510	2,607
Miscellaneous	1,000	800	-	-	1,000	800
Total revenues	<u>138,820</u>	<u>189,970</u>	<u>52,840</u>	<u>50,937</u>	<u>191,660</u>	<u>240,807</u>
Expenditures:						
Outlays -						
General government - public safety						
Personnel, services and related benefits	-	-	17,420	14,254	17,420	14,254
Construction on capital	200	11,247	-	-	200	11,247
Insurance	4,400	4,250	-	-	4,400	4,250
Communications operation and maintenance	2,200	1,700	-	-	2,200	1,700
Business fees	700	80	-	-	700	80
Bonds and related fund	3,400	1,000	-	-	3,400	1,000
OFFICE expenditures	3,100	1,600	-	-	3,100	1,600
Professional fees	2,800	1,000	-	-	2,800	1,000
Travel, subsistence and training	3,170	1,000	-	-	3,170	1,000
Utilities	1,000	1,100	-	-	1,000	1,100
Miscellaneous	4,800	1,100	-	-	4,800	1,100
Other	-	0	-	-	-	0
Capital outlay -						
Equipment and vehicles	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>20,000</u>	<u>20,000</u>
Total expenditures						
Excess (deficiency) of revenues over expenditures	18,000	1,000	14,420	16,987	32,420	17,807
Fund balances, beginning of year	<u>10,000</u>	<u>14,000</u>	<u>50,000</u>	<u>68,000</u>	<u>60,000</u>	<u>82,000</u>
Fund balances, end of year	<u>28,000</u>	<u>15,000</u>	<u>64,420</u>	<u>84,987</u>	<u>92,420</u>	<u>99,807</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE DISTRICTS JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (continued)

D. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair value on the date denoted. Estimated amounts are immaterial in relation to total fixed assets.

All other fixed assets used in the District Attorney's office are provided by the police jury and are accounted for in the general fixed assets account group of the police jury.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

E. Basis of Accounting

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

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Initiative payments are recorded when the District Attorney is notified of the funds. Interest earned on investments is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.



DISTRICT ATTORNEY OF THE
THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 1956

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

Released Date NOV 21 1957

1331

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Executive Office, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Major (GAAP basis) and Detail - All Governmental Fund Types
 Year Ended December 31, 1998

	GENERAL FUND			SPECIAL REVENUE FUND		
	BUDGET.	ACTUAL.	DIFFERENCE	BUDGET.	ACTUAL.	DIFFERENCE
			FAVORABLE / UNFAVORABLE			FAVORABLE / UNFAVORABLE
Revenues:						
Commodities on Files and Inventories	\$37,000	\$37,000	\$ -	\$ -	\$ -	\$ -
Rail Issue Fee	71,000	6,147	(64,853)	0	0	0
Investive payments	-	-	-	45,000	50,481	5,481
Contractual awards	-	1,100	1,100	-	-	-
Interest income	-	78	78	2,000	2,148	148
Other income	1,000	1,000	0	-	-	-
Total revenues	<u>109,000</u>	<u>105,365</u>	<u>(3,635)</u>	<u>47,000</u>	<u>52,629</u>	<u>5,629</u>
Expenditures:						
Current -						
Federal government - (offset)						
Personal services and related benefits	-	-	-	15,000	17,425	(2,425)
Investigation expense	100	100	0	-	-	-
Travel	1,000	1,112	112	-	-	-
Telephone operation and maintenance	1,000	1,200	200	-	-	-
Office fees	100	100	0	-	-	-
Dues and subscriptions	1,000	1,022	22	-	-	-
Office expenditures	2,000	2,000	0	-	-	-
Miscellaneous fees	1,000	1,000	0	-	-	-
Travel, conference and training maintenance	1,000	1,000	0	-	-	-
Rail issue fee allocation	1,200	6,875	5,675	-	-	-
Other	100	-	100	-	-	-
Total Current -						
Expenditures	<u>10,300</u>	<u>10,300</u>	<u>0</u>	<u>15,000</u>	<u>17,425</u>	<u>(2,425)</u>
Excess (deficit) of revenues over expenditures	98,700	95,065	3,635	32,000	35,204	3,204
Fund balances, beginning of year	10,000	10,000	0	10,000	10,000	0
Fund balances, end of year	<u>\$10,700</u>	<u>\$95,065</u>	<u>\$ 84,365</u>	<u>\$10,000</u>	<u>\$45,204</u>	<u>\$ 35,204</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
Orangeline Parish, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Group
 December 31, 1998

	<u>Governmental</u>		<u>Account</u>		<u>Totals</u>
	<u>Fund Types</u>		<u>Group</u>		
	<u>General</u>	<u>Special Revenue Fund</u>	<u>General Fund</u>	<u>Assets</u>	
				<u>Chassey (Only)</u>	<u>(199)</u>
ASSETS					
Cash	\$21,690	\$ 1,579	\$ -	\$ 29,369	\$ 15,115
Interest-bearing deposits	3,506	90,960	-	94,466	51,867
Receivables:					
Commissions due from other governmental units	3,506	-	-	3,506	2,280
Incentive payments - Louisiana Department of Health and Human Resources	-	3,168	-	3,168	3,406
Estate:	-	467	-	467	467
Office furnishings, equipment and vehicles	-	-	66,872	66,872	117,973
Total assets	<u>\$24,196</u>	<u>\$95,104</u>	<u>\$66,872</u>	<u>\$186,948</u>	<u>\$211,293</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 138	\$ -	\$ -	\$ 138	\$ 13,011
Fund equity:					
Investment in general fund assets	-	-	66,872	66,872	117,973
Fund balances - unreserved, undesignated	24,058	95,104	-	119,162	18,082
Total fund equity	<u>24,058</u>	<u>95,104</u>	<u>66,872</u>	<u>186,034</u>	<u>136,056</u>
Total liabilities and fund equity	<u>\$24,196</u>	<u>\$95,104</u>	<u>\$66,872</u>	<u>\$186,948</u>	<u>\$211,293</u>

The accompanying notes are an integral part of this statement.

GENERAL PURPOSE FINANCIAL STATEMENTS
(FINISHED STATEMENTS - OVERVIEW)

TABLES OF INDIVIDUAL PAGES

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 65 of the Louisiana Constitution of 1974, the District Attorney of the Thirteenth Judicial District (District Attorney), has charge of every criminal proceeding by the state in his district, is the representative of the state before the grand jury in his district, and is the legal adviser to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses Evangeline Parish. The District Attorney's office employs five full-time employees.

a. Basis of Presentation

The accounting and reporting policies of the District Attorney conform to generally accepted accounting principles (GAAP) as applicable to governments. Such accounting and reporting principles also conform to the requirements of Louisiana Revised Statutes 24:317 and to the industry-wide guide, Manual of State and Local Governmental Accounting. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting.

The following is a summary of certain significant accounting policies:

b. Financial Reporting Entity

These general purpose financial statements only include funds, account groups, activities, or objects, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is financially dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth Judicial District is a part of the District court system of the State of Louisiana. However, the state statutes that created the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over