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DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH
FINANCIAL REPORT
For The Year Ended December 31, 1997

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

Release Date JUN 17 1998

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LEGISLATIVE AUDITOR
Baton Rouge, Louisiana

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH



*** District Attorney of the Twenty-Eighth Judicial District**

The District Attorney has charge of every criminal prosecution by the state 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. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LAFAYETTE PARISH

TABLE OF CONTENTS

	PAGE
Independent Auditors' Report on the Component Unit Financial Statements	1
Independent Auditors' Report on Compliance with Law and Regulations Based on an Audit of the Component Unit Financial Statements Performed in Accordance with Government Auditing Standards	2
Independent Auditors' Report on Internal Control Shortcomings Related Matters Noted in a Component Unit Financial Statement Audit Conducted in Accordance with Government Auditing Standards	3-4
Component Unit Financial Statements	5
Combined Balance Sheet - All Fund Types Account Groups	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	9
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP) Basis and Actual - General Fund	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP) Basis and Actual - Special Revenue Fund	8
Notes to Financial Statements	10-18
Combining Balance Sheet - Special Revenue Funds	19
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds	20
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP) Basis and Actual - Special Revenue Funds	21
Graphs	22

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**INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT
UNIT FINANCIAL STATEMENTS**

Responsible Board Members
District Attorney of the
Twenty-Eighth Judicial District
State of Louisiana
LaSalle Parish

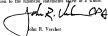
I have audited the accompanying financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, as of December 31, 1997 and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, 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 and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit 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.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Eighth Judicial District as of December 31, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The Supplemental Grant Information and the graphs listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Jena, Louisiana
May 1, 1998


John R. Vercher

JOHN R. VERCHER PC

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS BASED ON AN AUDIT OF THE COMPONENT UNIT
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Reed Watson
District Attorney of the
Twenty-Eighth Judicial District
State of Louisiana
Lafayette Parish

I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, Lafayette Parish, Louisiana, a component unit of the Lafayette Parish Police Jury, as of and for the year ended December 31, 1997, and have issued my report thereon dated May 1, 1998.

I conducted my 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 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 Twenty-Eighth Judicial District, Lafayette Parish, Louisiana, is the responsibility of the District Attorney of the Twenty-Eighth Judicial District, Lafayette Parish, Louisiana, management. As 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, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my test disclosed no instances of noncompliance that are required to be reported under Governmental Auditing Standards.

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



John R. Vercher

Jena, Louisiana
May 1, 1998

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
RELATED MATTERS NOTED IN A COMPONENT UNIT FINANCIAL
STATEMENT JUST COMPLETED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Reed Walker
District Attorney of the
Twenty-Eighth Judicial District
State of Louisiana
LaSalle Parish

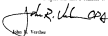
I have audited the financial statements of the District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, a component unit of the LaSalle Parish Police Jury, for the year ended December 31, 1997, and have issued my report thereon dated May 1, 1998.

I conducted my audit in accordance with generally accepted auditing methods and Governmental Auditing Standards issued by the Comptroller General of the United States. These standards 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 District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, 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, 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 are 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 District Attorney of the Twenty-Eighth Judicial District, LaSalle Parish, Louisiana, for the year ended December 31, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have 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 the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and 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.



John J. Vardine

Los Angeles

May 1, 1988

**COMPONENT UNIT
FINANCIAL STATEMENTS**

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
LA SALLE PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997

	Governmental Fund Types		Fiduciary Fund Type	Account Groups		Total Amounts 1997
	General	Special Revenues	Agency	General Fixed Assets	General Long-Term Debt	
ASSETS AND OTHER DEBITES						
Cash	\$ 8,888	\$ 4,888	\$ 5,541	\$ -0-	\$ -0-	\$ 19,197
Cash Equivalents	15,414	-0-	-0-	-0-	-0-	15,414
Receivables:						
Taxes Receivable	-0-	5,144	-0-	-0-	-0-	5,144
Commissions on Fines and Forfeitures	4,000	-0-	-0-	-0-	-0-	4,000
Due from Other Funds	1,000	-0-	-0-	-0-	-0-	1,000
Office Furniture & Fixtures	-0-	-0-	-0-	2,240	-0-	2,240
Office Equipment	-0-	-0-	-0-	41,414	-0-	41,414
Books and Library Materials	-0-	-0-	-0-	252	-0-	252
Amount to be Provided From General Fund	-0-	-0-	-0-	-0-	14,900	14,900
Total Assets and Other Debites	\$ 29,301	\$ 10,144	\$ 5,541	\$ 44,000	\$ 14,900	\$ 105,946
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts Payable	\$ 1,000	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,000
Payroll Taxes	-0-	-0-	4,004	-0-	-0-	4,004
Due to Other Funds	-0-	-0-	1,227	-0-	-0-	1,227
Capital Leases	-0-	-0-	-0-	-0-	14,900	14,900
Total Liabilities	\$ 1,000	\$ -0-	\$ 5,231	\$ -0-	\$ 14,900	\$ 21,131
Fund Equity -						
Investment in General Fixed Assets	-0-	-0-	-0-	44,000	-0-	44,000
Fund Balance - Undesignated	27,700	10,144	-0-	-0-	-0-	37,844
Total Fund Equity	\$ 27,700	\$ 10,144	\$ -0-	\$ 44,000	\$ -0-	\$ 82,844
Total Liabilities and Fund Equity	\$ 29,301	\$ 10,144	\$ 5,231	\$ 44,000	\$ 14,900	\$ 105,946

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1997

	General Fund	Special Revenue Fund	Totals Memoranda (Only)
REVENUES			
Fines & Forfeitures-Commissioners	\$ 33,828	\$ -0-	\$ 33,828
Worthless Ch. Coll.	29,148	-0-	29,148
Intergovernmental -			
Federal Grants	-0-	68,482	68,482
Other	21,818	-0-	21,818
Victim Assistance Reimbursement	4,822	-0-	4,822
Total Revenues	\$ 89,622	\$ 68,482	\$ 158,104
EXPENDITURES			
General Gov.-Judicial			
Salaries & Benefits	\$ 48,688	\$ 28,188	\$ 127,717
Equipment	220	-0-	220
Travel & Conference	7,348	1,482	8,148
Office & Postage	3,629	2,327	7,988
Insurance	2,999	2,382	4,351
Dues	2,482	-0-	2,482
Utilities	1,448	180	1,628
Court Cost & Professional	8,173	-0-	8,173
Other Expenditures	1,822	750	2,872
Auto Lease	13,280	-0-	13,280
Auto Expense	3,188	50	3,188
BMC Service	3,184	-0-	3,184
Auto Purchase	21,112	-0-	21,112
Total Expenditures	\$ 118,527	\$ 32,388	\$ 150,915
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 129,484	\$ 63	\$ 129,541
Other Financing Sources (Uses)			
OMAC Loan	\$ 18,812	-0-	18,812
Bank of Jones Loan	4,288	-0-	4,288
Total Other Financing Sources (Uses)	\$ 23,100	\$ -0-	\$ 23,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 152,584	\$ 63	\$ 152,647
FUND BALANCE-BEGINNING OF YEAR	46,428	10,122	56,550
FUND BALANCE-END OF YEAR	\$ 237,708	\$ 10,188	\$ 247,896

The accompanying notes are an integral part of the financial statement.

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET BASIS AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Fines & Forfeitures-			
Commissioner	\$ 60,073	\$ 33,830	\$ (26,243)
Mortgage Co. Coll.	29,898	29,149	749
Other	-0-	21,019	21,019
Victim Assistance Reimbursement	18	4,925	4,907
Total Revenues	<u>\$ 89,989</u>	<u>\$ 88,923</u>	<u>\$ 1,066</u>
EXPENDITURES			
General Gov.-Judicial			
Salaries & Benefits	\$ 44,947	\$ 48,888	\$ (3,941)
Equipment	264	220	44
Travel & Conference	8,158	7,548	610
Office & Postage	3,978	5,829	(1,851)
Equipment & Auto Lease	18,838	13,290	5,548
Insurance	1,375	1,589	(214)
Fees	2,583	3,459	(876)
Utilities	1,878	1,889	11
Court Cost & Professional	8,381	8,173	208
Other Expenditures	3,098	1,822	1,276
Auto Expense	1,344	3,138	(1,794)
Debt Service	-0-	3,104	(3,104)
Auto Purchase	21,793	22,112	(319)
Total Expenditures	<u>\$ 120,827</u>	<u>\$ 119,827</u>	<u>\$ 1,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (30,838)	\$ (30,904)	\$ 66
Other Financing Sources (Uses)			
EMAC Loan	\$ 18,812	18,812	-0-
Bank of Iowa	-0-	3,000	(3,000)
Total Other Financing Sources (Uses)	<u>\$ 18,812</u>	<u>\$ 21,812</u>	<u>\$ 3,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (12,026)	\$ (9,092)	\$ 2,934
FUND BALANCE-BEGINNING OF YEAR	<u>26,084</u>	<u>26,222</u>	<u>(138)</u>
FUND BALANCE-END OF YEAR	<u>\$ 14,058</u>	<u>\$ 17,130</u>	<u>\$ 3,072</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET BASIS AND ACTUAL
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental -			
Federal and State Grants	\$ 65,051	\$ 66,432	\$ 1,401
	-----	-----	-----
EXPENDITURES			
General Gov.-Judicial			
Salaries & Benefits	\$ 65,038	\$ 66,109	\$ 1,071
Travel & Conference	2,388	1,801	787
Office & Postage	2,488	1,307	1,181
Auto Expenses	78	50	28
Utilities	288	180	108
Insurance	2,378	2,362	16
Other	888	783	105
	-----	-----	-----
Total Expenditures	\$ 74,166	\$ 66,383	\$ 7,783
	-----	-----	-----
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEN.	\$ (9,315)	\$ 63	\$ 9,378
	-----	-----	-----
FUND BALANCE-BEGINNING OF YEAR	9,315	10,125	810
	-----	-----	-----
FUND BALANCE-END OF YEAR	\$ 0	\$ 10,188	\$ 10,188
	-----	-----	-----

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

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LACALLE PARISH

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 25 of the Louisiana Constitution of 1874, the District Attorney has charge of every criminal prosecution by the state 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. His jurisdiction covers the Twenty-Eighth Judicial District of the State of Louisiana. The District Attorney employs four administrative employees (parishans and jailhands) and two assistant District Attorneys.

(I) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the LaSalle Parish Police Jury is the financial reporting entity for LaSalle 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 nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

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

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

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASALLE PARISH

Notes to the Financial Statements (Continued)

3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury controls the district attorney's capital budget and pays some of its operating expenses, the district attorney was determined to be a component unit of the LaSalle 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.

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 1807.112, which provides that 12 percent of the taxes collected and bonds received be transmitted to the District Attorney to defray the necessary expenditures of his office.

Title IV-D Special Revenue Fund

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

Victim Assistance Special Revenue Funds

The Victim Assistance Special Revenue Fund is to account for revenue from the state and expenditures to assist victims and their families through the criminal justice process and to facilitate the delivery of victim services and rights as provided by law.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH

Notes to the Financial Statements (Continued)

C. FUND ACCOUNTING - (Cont.)

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:118, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney. Revenues and expenditures of this fund are reported in the General Fund.

Agency Fund

This fund is used to account for payroll and related withholding taxes paid from the employer's various funds.

D. BASIS OF ACCOUNTING

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

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the tax collector.

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

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.

Fiduciary type fund - agency fund assets and liabilities are accounted for on the modified accrual basis.

Purchase of various operating supplies are recorded as expenditures or expenses at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year due to immateriality.

Other Financing Sources (Fund) - When Applicable

Transfers between funds that are not expected to be repaid (and any other financing sources) are accounted for as other financing sources. Other financing sources are recorded when received and other financing uses are recorded when transferred.

DISTRICT ATTORNEY
OF THE
TWENTY-NINTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LAFAYETTE PARISH

Notes to the Financial Statements (Continued)

E. BUDGETARY PRACTICES

The District Attorney adopts its budget annually on the modified accrual GAAP basis of accounting. Budgetary comparisons are included in the accompanying financial statements. All budgetary appropriations lapse at the end of each fiscal year. Budgetary control is exercised at the fund level rather than individual budgetary line item or functional area. The budget was amended during the year.

F. CASH, CASH EQUIVALENTS AND INVESTMENTS

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

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. Investments are stated at cost.

G. FIXED ASSETS AND LONG-TERM LIABILITIES

Fixed Assets used in the District Attorney's office (governmental fund type operations) acquired with District Attorney funds 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 valued at historical cost. Donated fixed assets, if any, are stated at their estimated fair value on the date donated. There are no public domain "infrastructure" general fixed assets.

Fixed assets acquired with Police Jury funds are accounted for and reported by Lafayette Parish Police Jury.

Long-term liabilities expected to be financed from the governmental fund are accounted for in the general long-term debt account group, not in the general fund.

Debt payments made by the Police Jury on the behalf of the District Attorney are reported by the Lafayette Parish Police Jury.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH

Notes to the Financial Statements Continued

II. COMPENSATED ABSENCES

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

Each employee receives 14 weeks vacation leave each year depending on the length of employment. Employees also receive 10 days sick leave plus 2 days for each year employment. Sick leave can be accumulated to a maximum of 90 days.

The cost of current leave privileges computed in accordance with GASB Codification Section 630 is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Accumulated absences were not accrued in these financial statements as such amounts were immaterial at December 31, 1997.

I. BAD DEBTS

Uncollectible amounts due for commissions, fees, etc. are accounted for utilizing the allowance method when they are deemed uncollectible. Uncollectible amounts at December 31, 1997 were immaterial.

I. TOTAL COLUMN ON STATEMENTS - OVERVIEW

The total columns on the 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 or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

(B) CASH AND CASH EQUIVALENTS

At December 31, 1997, the District Attorney has cash and cash equivalents bank balances totaling \$32,212 as follows:

Demand Deposits	\$ 19,484
Time Deposits	12,728
	<u>\$ 32,212</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits for the resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1997, the District Attorney had \$34,981 in deposits collected bank balances. These deposits were secured from risk by \$100,000 of federal deposit insurance.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARRISH

Notes to the Financial Statements (Continued)

13. INVESTMENTS

At December 31, 1997, the District Attorney has no investments.

14. RECEIVABLES

The following is a summary of receivables at December 31, 1997:

	General Fund	Special Revenue Fund
Commissions of Fines and Forfeitures	\$ 4,359	\$ -0-
Grant Revenues Rec.	-----0-	___\$ 250
	\$ 4,359	\$ 250

15. CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	Balance 12/31/96	1997 Additions	Deletions	Balance 12/31/97
General Fund				
Assets, at Cost:				
Office Furn. & Equip.	\$ 3,341	\$ -0-	\$ -0-	\$ 3,341
Office Equipment	41,199	324	-0-	41,423
Book & Libraries	193		-0-	193
Vehicles	-----0-	___21,222	-----0-	___21,222
	\$ 44,623	\$ 21,222	\$ -----0-	\$ 65,845
Investment in Gen. Fund Assets:				
Gen. Fund Revenues	\$ 19,789	\$ 21,332	\$ -0-	\$ 41,121
Federal Grant Funds	19,769	-0-	-0-	19,769
State Grant Funds	___\$ 174	-----0-	-----0-	___\$ 174
	\$ 48,622	\$ 21,332	\$ -----0-	\$ 69,954

16. PENSION PLANS

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

Assistant District Attorney: who earn a minimum fee amount paid by the state for assistant district attorneys and are under the age of 65 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or

TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH

Notes to the Financial Statements Continued

69 PENSION PLANS--Cont.

more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 10 years of service may retire at age 55 with 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with 3 per cent benefit reduction for each year retiring below the age of 65. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 2 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 180 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Devine Street, New Orleans, Louisiana 70116-2001, or by calling 504-947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute an actuarially determined rate. The current rate is 2.5 percent of the net salaried taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:503, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1997, 1996, 1995, 1994, and 1993, were 9952, \$1,540, \$1,878, \$1,012, and \$1,072, respectively, equal to the required contributions for each year.

77 CAPITAL LEASES

The District Attorney's office entered into a capital lease with GMAC for the purchase of a vehicle. The lease is payable \$415 per month for 48 months beginning April 3, 1997 and the last payment due March 3, 2001. Following is the balance due as of 12/31/97 and the annual requirements to fund the capital lease:

Balance Due 12-31-97

\$14,502

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LAFOLLE PARISH

Notes to the Financial Statements (Continued)

17) CAPITAL LEASES - (Cont)

OMAC Capital Leases	
Year Ending December 31	Amount
<u>1999</u>	<u>\$ 3,103</u>
1999	3,103
2000	3,103
2001	1,274
Total	<u>\$ 10,583</u>

18) EXPENSES AND DEBT SERVICE OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses and debt service of the District Attorney paid out of the funds of the criminal court, the Police Jury of LaFolle Parish, or directly by the State of Louisiana.

19) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 11.753. 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, 1999, the District Attorney for the Twenty-Eighth Judicial District expended \$42,814 and \$4,653 in reimbursements and incentive payments, 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, those payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal 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 a review or audit.

DISTRICT ATTORNEY
OF THE
TWENTY-EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
LASSALLE PARISH

Notes to the Financial Statements (Continued)

08 AGENCY FUND

The agency fund of the District Attorney's Office is used to pay payroll due from the various funds of the office. Use of the agency fund allows efficient accounting of payroll, withholding and payment of payroll taxes and benefits. During the year the following transactions occurred in the agency fund:

Revenues

Transfers from Various Funds	\$ 100,000
------------------------------	------------

Expenditures

Salaries, Taxes and Benefits	\$ 100,000
------------------------------	------------

09 INTERFUND RECEIVABLES, PAYABLES

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Agency Fund	\$ 000	\$ 1,000
General Fund	<u>1,000</u>	<u>000</u>
Total	<u>\$ 1,000</u>	<u>\$ 1,000</u>

DISTRICT ATTORNEY OF THE TWENTY-EIGHTH
 JUDICIAL DISTRICT
 STATE OF LOUISIANA
 LASALLE PARISH

COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
 DECEMBER 31, 1997

	<u>19-0</u>	<u>Police Assistance</u>	<u>Total</u>
ASSETS AND OTHER DEBITS			
Cash	\$ 3,000	\$ 100	\$ 3,100
Receivables:			
Grant Revenues	4,100	00	4,100
	-----	-----	-----
Total Assets and Other Debits	<u>\$ 7,100</u>	<u>\$ 100</u>	<u>\$ 7,200</u>
LIABILITIES AND FUND EQUITY			
Fund Equity -			
Fund Balance -			
Unreserved/Undesignated	3,000	100	3,100
	-----	-----	-----
Total Fund Equity	<u>\$ 3,000</u>	<u>\$ 100</u>	<u>\$ 3,100</u>
	-----	-----	-----
Total Liabilities and Fund Equity	<u>\$ 3,000</u>	<u>\$ 100</u>	<u>\$ 3,100</u>
	-----	-----	-----

The accompanying notes are an integral part of the financial statement.

DISTRICT ATTORNEY OF THE TWENTYEIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 1997

	<u>IV-D</u>	<u>Within Availability</u>	<u>Total</u>
REVENUES			
Intergovernmental	\$ 41,888	\$ 24,788	\$ 66,676
	-----	-----	-----
Total Revenues	\$ 41,888	\$ 24,788	\$ 66,676
EXPENDITURES			
Salaries & Benefits	\$ 24,337	\$ 24,332	\$ 48,669
Travel & Conference	1,881	-0-	1,881
Office & Postage	2,387	-0-	2,387
Insurance	2,362	-0-	2,362
Utilities	180	-0-	180
Other Expenditures	750	-0-	750
Auto Expense	50	-0-	50
	-----	-----	-----
Total Expenditures	\$ 32,797	\$ 24,332	\$ 57,129
EXCESS (DEFICIENCY) OF REVENUE OVER (UNDER) EXPENDITURES	\$ 9,091	\$ 156	\$ 9,247
FUND BALANCE-BEGINNING OF YEAR	\$ 18,128	\$ -0-	\$ 18,128
FUND BALANCE-END OF YEAR	\$ 27,219	\$ 156	\$ 27,375

The accompanying notes are an integral part of the financial statement.

DISTRICT ATTORNEY OF THE TWENTYEIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET GRAP BASIS AND ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 1997

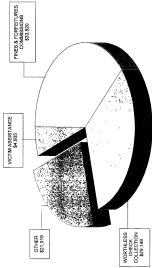
	1997			VICTIM ASSISTANCE		
	Budget	Actual	Total	Budget	Actual	Total
REVENUES						
Intergovernmental	\$ 48,851	\$ 41,648	\$ 5,417	\$ 24,808	\$ 24,788	\$ 10
Total Revenues	\$ 48,851	\$ 41,648	\$ 5,417	\$ 24,808	\$ 24,788	\$ 10
EXPENDITURES						
Salaries & Benefits	\$ 45,438	\$ 38,887	\$ 4,478	\$ 24,408	\$ 24,552	\$ 68
Travel & Conference	2,280	1,800	788	0-	0-	0-
Office & Postage	2,088	2,287	0	108	48	80
Insurance	2,170	2,282	0	0-	0-	0-
Utilities	100	100	0	0-	0-	0-
Other Expenditures	788	788	0-	108	0-	180
Auto Expenses	0	0	0	0-	0-	0-
Total Expenditures	\$ 52,884	\$ 45,265	\$ 5,128	\$ 24,624	\$ 24,552	\$ 188
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						
	\$ (4,033)	\$ (3,617)	\$ (1,111)	\$ 0-	\$ 188	\$ 188
FUND BALANCE - BEGINNING OF YEAR						
	\$ 0-	\$ 10,125	\$ 0-	\$ 0-	\$ 0-	\$ 0-
FUND BALANCE - END OF YEAR						
	\$ 0-	\$ 6,508	\$ (1,111)	\$ 0-	\$ 188	\$ 188

The accompanying notes are an integral part of the financial statements.

GRAPHS

DISTRICT ATTORNEY OF THE 28TH DISTRICT

GENERAL FUND REVENUES 1997



DISTRICT ATTORNEY OF THE 28TH DISTRICT GENERAL FUND EXPENDITURES 1997

