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**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calibout, Louisiana**

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
December 31, 1998
With Supplemental Information Schedules**

These financial statements were prepared in accordance with the requirements of the Louisiana Code of Governmental Accounting and the Louisiana Code of Governmental Financial Reporting. The financial statements were prepared on the basis of the accounting records and other supporting data furnished by the District Attorney of the Parish of Calibout, Louisiana. The independent auditor's report is not a part of these financial statements, but is presented for information of the reader.

VERNON R. COON, Auditor
Vernon R. Coon, Auditor



DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended December 31, 1998
With Supplemental Information Schedules

CONTENTS

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	A	5
Governmental Fund Type - Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual	B	7
Notes to the Financial Statements		8
	<u>Schedule</u>	<u>Page No.</u>
Supplemental Information Schedules:		
Special Revenue Funds		
Combining Balance Sheet	1	20
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	21

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Contents, December 31, 1998

CONTENTS (CONT'D.)

	Schedule	Page No.
Independent Auditor's Reports Required by Government Auditing Standards:		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		23
Schedule of Findings and Questioned Costs	3	29
Summary Schedule of Prior Audit Findings	4	26



Independent Auditor's Report

HONORABLE ILEY EWANS
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District, a component unit of the Caldwell Parish Police Jury, as of December 31, 1998, and for the year then ended, as listed in the table of contents. Those general purpose financial statements are the responsibility of the District Attorney of the Thirty-Seventh Judicial District's management. My responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Seventh Judicial District as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

MEMBER ASSOCIATION
OF SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

MEMBER OF AMERICAN
INSTITUTE OF PUBLIC
ACCOUNTANTS

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DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Caldwell Parish, Louisiana
Independent Auditor's Report,
December 31, 1998

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material aspects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, I have also issued a report dated May 15, 1999 on the district attorney's compliance with laws, regulations, contracts, and grants; and my consideration of the district attorney's internal control.



West Monroe, Louisiana
May 25, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS**

Combined Balance Sheet, December 31, 1998

	GOVERNMENTAL FUND TYPE		PROFESSORIAL FUND TYPE	ACCOUNT GROUP	TOTAL COMBINATION
	GENERAL FUND	SPECIAL REVENUE FUND	ACADEMY FUND	FIXED ASSETS	
ASSETS					
Cash and cash equivalents	\$32,730	\$89,942	\$35,914		\$148,586
Receivables	3,114	11,345			14,459
Due from Title IV-D Fund	3,709	8,217			11,926
Office equipment				\$96,970	96,970
TOTAL ASSETS	<u>\$38,544</u>	<u>\$109,504</u>	<u>\$35,914</u>	<u>\$96,970</u>	<u>\$280,932</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$3,252	\$7,009			\$10,261
Payroll withholdings payable	2,695				2,695
Due to:					
General Fund		2,780			2,780
Wardless Check Fund		8,217			8,217
Due to others			\$38,914		38,914
Total Liabilities	<u>\$5,947</u>	<u>17,996</u>	<u>\$38,914</u>	<u>\$0.00</u>	<u>\$62,857</u>
Fund Equity:					
Investment in general fixed assets				\$96,970	96,970
Fund balances - unreserved - undesignated	\$2,596	71,548			104,144
Total Fund Equity	<u>\$2,596</u>	<u>71,548</u>	<u>\$0.00</u>	<u>\$96,970</u>	<u>\$201,114</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$38,544</u>	<u>\$109,504</u>	<u>\$35,914</u>	<u>\$96,970</u>	<u>\$280,932</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana
GOVERNMENTAL FUND TYPE

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP Basis) and Actual
For the Year Ended December 31, 1998**

	-----GENERAL FUND-----			-----SPECIAL REVENUE FUNDS-----		
	BUDGET	ACTUAL	VARIANCE (FAVORABLE)	BUDGET	ACTUAL	VARIANCE (FAVORABLE)
REVENUES						
Intergovernmental revenues:						
Federal - Department of Health and Human Services				\$121,800	\$125,850	\$41
State - Department of Social Services	\$21,000	\$20,000		48,980	41,279	\$79
Fees, charges, and reimbursements for services:						
Collection fees				28,000	30,844	\$28
Contributions on films and exhibits	45,000	47,045	\$45			
Paid fund fees	9,500	9,689	189			
Use of money and property - interest earnings				1,000	1,175	\$80
Total revenues	<u>\$76,500</u>	<u>\$77,774</u>	<u>\$274</u>	<u>\$180,780</u>	<u>\$189,257</u>	<u>\$1,094</u>
EXPENDITURES						
General government - judicial						
Current:						
Personal services and related benefits	48,000	49,800	180	112,700	112,913	(215)
Operating services	18,000	18,048	48	31,780	31,394	\$38
Materials and supplies	7,500	7,598	(98)	4,000	4,094	(94)
Travel and other charges	2,400	2,549	\$1	1,700	1,751	\$5
Capital outlay	1,700	1,700		12,000	12,500	\$50
Intergovernmental	7,500	7,287	\$21	5,840	5,000	(840)
Total expenditures	<u>\$86,600</u>	<u>\$88,684</u>	<u>\$2,084</u>	<u>\$187,920</u>	<u>\$189,057</u>	<u>(\$137)</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$10,900	\$1,124	\$980	16,860	15,700	\$92
FUND BALANCES AT BEGINNING OF YEAR	\$1,396	\$1,471	\$75	\$2,762	\$3,761	\$999
FUND BALANCES AT END OF YEAR	<u>\$12,296</u>	<u>\$12,646</u>	<u>\$350</u>	<u>\$19,622</u>	<u>\$17,521</u>	<u>(\$2,101)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calibouff, Louisiana

Notes to the Financial Statements
As of and for the Year Ended December 31, 1998

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal adviser to the grand jury. He performs office duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parish of Calibouff, Louisiana.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Calibouff Parish Police Jury is considered a separate financial reporting entity. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Calibouff 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.*

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calibouff, Louisiana
Notes to the Financial Statements (Continued)

2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouses in which the district attorney's office is located, the district attorney was determined to be a component unit of the Calibouff 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.

B. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fund assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net responsible available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district attorney's current operations require the use of only governmental funds and are described as follows:

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

**General Fund (District
Attorney's Expense)**

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants and fees for services. These revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specified expenses of the district attorney's office.

Fiduciary Fund Type - Agency Fund

The agency fund is used as a depository for partial payments on the collection of worthless checks. Disbursements are made to merchants and to the sheriff's office when full amount is collected. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**C. GENERAL FIXED ASSETS AND
LONG-TERM DEBT**

Fixed assets purchased from governmental funds are accounted for in the general fixed assets account group, rather than in the governmental funds. General fixed assets provided by the parish police jury are not recorded in the general fixed assets account group. Approximately 71 per cent of fixed assets are valued at actual cost, while the remaining 29 per cent are valued at estimated cost based on the actual cost of like items. No depreciation has been provided on general fixed assets. The district attorney has no long-term debt at December 31, 1984.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

B. BASIS OF ACCOUNTING

The financial and reporting treatment applied to a fund is determined by its measurement focus. All 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 for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district attorney uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

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

Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the district attorney is credited to the funds. Interest income on time deposits is recorded when the time deposits have matured and the interest is available. Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

Expenditures

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

DISTRICT ATTORNEY OF THE
THIRTY-SIXTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

The proposed budget, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditure. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the district attorney has cash and cash equivalents (bank balances) totaling \$141,586, as follows:

Demand deposits	\$117,752
Petty cash	30
Time deposits	<u>23,804</u>
Total	<u>\$141,586</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 1998, total \$136,646, and are fully secured by federal deposit insurance.

G. VACATION AND SICK LEAVE

All employees are entitled to two weeks of non-cumulative vacation leave and seven days of non-cumulative sick leave each year. Unused vacation and sick leave cannot be carried forward to the succeeding year. At December 31, 1998, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calibouf, Louisiana
Notes to the Financial Statements (Continued)

be carried forward to the succeeding year. At December 31, 1998, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

II. TOTAL COLUMN ON THE
BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Intended eliminations have not been made in the aggregation of this data.

I. RISK MANAGEMENT

The district attorney is exposed to various risk of loss related to theft; theft of, damage to, and destruction of assets; errors and omissions. To handle such risk of loss, the district attorney maintains commercial insurance policies covering his automobile, professional liability and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended December 31, 1998.

2. RECEIVABLES

The following is a summary of receivables at December 31, 1998:

	General Fund	Special Revenue Fund	Total
Intra-governmental revenues:			
State - Department of Social Services		\$11,345	\$11,345
Commissions on fines and forfeitures	\$2,144		2,144
Total	<u>\$2,144</u>	<u>\$11,345</u>	<u>\$14,489</u>

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Caldwell, Louisiana
Notes to the Financial Statements (Continued)

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office equipment follows:

Balance, January 1, 1998	\$81,641
Additions	14,330
Deletions	<u>80,000</u>
Balance at December 31, 1998	<u>\$15,971</u>

The beginning balance at January 1, 1998 has been restated to reflect changes from the physical inventory taken during the year.

4. PENSION PLAN

The district attorney and assistant district attorneys of the Thirty-Seventh Judicial District are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 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 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year below age 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 100 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 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 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 by 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 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
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

The system issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2189 Decatur Street, New Orleans, Louisiana 70116-2081, or by calling (504) 943-8351.

Plan members are required by state statute to contribute 7.0 per cent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. No contribution is currently required by the district attorney. Contributions to the system include 2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:183, 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, 1988, 1997, and 1998, were \$338, \$997 and \$862, respectively, equal to the required contributions for each year.

Substantially all other employees of the Thirty-Seventh Judicial district are members of the Parochial Employees Retirement System of Louisiana (System), a cross-sharing, multiple-employer defined benefit pension plan 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 employees of the district attorney are members of Plan A.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 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 3 per cent of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 2 per cent of final average salary for each salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

Parishal Employees' Retirement System of Louisiana, Post Office Box 14659, Baton Rouge, Louisiana
70898-4659, or by calling (504) 508-1361.

Under Plan A, members are required by state statute to contribute 9.30 per cent of their annual covered salary and the Thirty-Seventh Judicial District is required to contribute at an actuarially determined rate. The current rate is 7.75 per cent of annual covered payroll. Contributions to the system also include one-fourth of one per cent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Thirty-Seventh Judicial District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, 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 Thirty-Seventh Judicial District's contributions to the System under Plan A for the years ending December 31, 1998, 1997, and 1996, were \$5,983, \$5,383, and \$2,477, respectively, equal to the required contributions for each year.

5. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to others follows:

Balance at January 1, 1998	\$26,095
Additions	17,232
Reductions	<u>(6,432)</u>
Balance at December 31, 1998	<u>\$36,895</u>

6. LITIGATION AND CLAIMS

As December 31, 1998, the district attorney is not involved in any litigation, nor is he aware of any unasserted claims.

**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 funds of the criminal court, the parish police jury, or directly by the state.

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
Notes to the Financial Statements (Continued)

B. FEDERAL FINANCIAL ASSISTANCE

During the year ended December 31, 1998, the District Attorney of the Thirty-Seventh Judicial District participated in the following federal financial assistance programs:

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>PASS-THROUGH GRANTOR'S NUMBER</u>	<u>FY1998 NUMBER</u>	<u>REVENUE RECORDED YEAR ENDED December 31, 1998</u>
UNITED STATES DEPARTMENT HEALTH AND HUMAN SERVICES Passed through Louisiana Department of Social Services - Child Enforcement Title IV-D	909000	13,783	<u>\$122,891</u>

SUPPLEMENTAL INFORMATION SCHEDULES

DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Year Ended December 31, 1998

SPECIAL REVENUE FUNDS

TITLE IV-D FUND

The Title IV-D Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 137 of 1973, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

WORTHLESS CHECK FUND

The Worthless Check Fund consists of fees collected in accordance with Louisiana Revised Statute 46:15, which provides for a specie 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 only 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.

FAMILIES IN NEED OF SERVICES (FINNS)

The Families in Need of Services (FINNS) Fund consists of a state grant funded by the Louisiana Department of Social Services. The purpose of the fund is to intervene in a family's life so that appropriate services to remedy the family's dysfunction can be secured and to establish a family service plan binding upon all family members and the appropriate service providers.

**DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT**
Parish of Calcasieu, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1998

	TITLE IV-D		NORTH JOE CHECK	
	01583	000	01583	TOTAL
ASSETS				
Cash and cash equivalents	\$17,474	\$01,486	\$40,507	\$59,467
Receivables	11,345			11,345
Due from Title IV-D Fund			8,217	8,217
TOTAL ASSETS	<u>\$28,819</u>	<u>\$01,486</u>	<u>\$48,724</u>	<u>\$89,904</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$6,911	\$138		\$7,049
Due to:				
General Fund	2,700			2,700
Workless Check Fund	8,217			8,217
Total Liabilities	<u>17,828</u>	<u>138</u>	<u>None</u>	<u>17,966</u>
Fund Equity - fund balances - unexpended - unassigned	11,091	11,348	\$48,724	71,348
TOTAL LIABILITIES AND FUND EQUITY	<u>\$28,819</u>	<u>\$11,486</u>	<u>\$48,724</u>	<u>\$89,904</u>

**DISTRICT ATTORNEY OF THE
THIRTY-NINTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana
SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1998

	TITLE 15-C 0000	0000	NONTITLE 0000 0000	TOTAL
REVENUES				
Intergovernmental income:				
Federal grants	\$125,851			\$125,851
State grants	3,820	\$37,450		41,270
Fees, charges, and commissions for services - collection fees			\$23,554	23,554
Use of money and property	309		864	1,173
Total revenues	<u>127,880</u>	<u>37,450</u>	<u>24,418</u>	<u>189,748</u>
EXPENDITURES				
General government:				
Current:				
Personal services and related benefits	104,139		8,754	112,893
Operating services	5,934	24,638	821	31,393
Materials and supplies	2,772	300	979	4,051
Travel and other charges	514	94	625	1,233
Capital outlay	9,480	1,073	2,025	12,578
Intergovernmental	6,800			6,800
Total expenditures	<u>129,739</u>	<u>26,111</u>	<u>13,202</u>	<u>169,052</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>11,770</u>	<u>11,348</u>	<u>1,216</u>	<u>17,785</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>13,780</u>	<u>20,990</u>	<u>40,883</u>	<u>75,653</u>
FUND BALANCES AT END OF YEAR	<u>25,550</u>	<u>32,338</u>	<u>42,099</u>	<u>99,987</u>

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's report on compliance with laws, regulations, contracts and internal control is presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



**Independent Auditor's Report on Compliance and
Internal Control Over Financial Reporting**

HONORABLE HLEY EVANS
DISTRICT ATTORNEY OF THE
THIRTY-SEVENTH JUDICIAL DISTRICT
Parish of Calcasieu, Louisiana

MEMBER SOCIETIES
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
BOARD OF ACCOUNTS
REPRESENT PUBLIC
ACCOUNTANTS
FEDERAL BUREAU OF
INVESTIGATION
SECURITY, DEFENSE
AND FINANCIAL SERVICES

I have audited the general purpose financial statements of the District Attorney of the Thirty-Seventh Judicial District as of and for the year ended December 31, 1998 and have issued my report thereon dated May 25, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-Seventh Judicial District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Thirty-Seventh Judicial District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and my opinion that I consider to be material weaknesses.

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DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT

Parish of Calcasieu, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
December 31, 1998

This report is intended for the information of the District Attorney of the Thirty-Seventh Judicial District.
This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
May 25, 1999

**DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT**
Parish of Calibouff, Louisiana

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 1988**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of District Attorney of the Thirty-Seventh Judicial District.
2. No instances of noncompliance material to the financial statements of District Attorney of the Thirty-Seventh Judicial District were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

DISTRICT ATTORNEY OF THE THIRTY-SEVENTH
JUDICIAL DISTRICT
Parish of Caldwell, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1998

There were no audit findings reported in the audit for the year ended December 31, 1997.