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

**ANNUAL FINANCIAL REPORT**

**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: **NOV 1 5 1998**

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DISTRICT ATTORNEY OF THE EIGHTH  
JUDICIAL DISTRICT  
WINFIELD, LOUISIANA  
ANNUAL FINANCIAL REPORT  
DECEMBER 31, 1997

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 WINNFIELD, LOUISIANA  
 FINANCIAL REPORT  
 DECEMBER 31, 1997**

**TABLE OF CONTENTS**

	EXHIBIT	SCHEDULE	PAGE
<b>COMPONENT UNIT FINANCIAL STATEMENTS</b> .....			1
<b>INDEPENDENT AUDITOR'S REPORT</b> .....			3
<b>COMBINED STATEMENTS - OVERVIEW</b> .....			4
<b>Combined Balance Sheet - All Fund Types     and Account Groups</b> .....	A		3
<b>Combined Statement of Revenues, Expenditures,     and Changes in Fund Balances - All     Government Types</b> .....	B		7
<b>Combined Statement of Revenues, Expenditures,     and Changes in Fund Balances - Budget     (GAAP Basis) and Actual</b> .....	C		9
<b>Notes to the Financial Statements</b> .....			10
<b>COMBINING, INDIVIDUAL FUND AND ACCOUNT FINANCIAL STATEMENTS</b> .....			27
<b>General Fund:</b> .....			28
Comparative balance sheets .....	D		29
Statement of revenues, expenditures, and changes in fund balances - budget (GAAP Basis) and actual .....	E		30
<b>Special Revenue Funds:</b> .....			33
Combining balance sheet .....	F		33
Combining statement of revenues, expend- itures, and changes in fund balances .....	G		35
Combining statement of revenues, expend- itures, and changes in fund balances - budget (GAAP Basis) and actual .....	H		37

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WENNFELD, LOUISIANA  
FINANCIAL REPORT  
DECEMBER 31, 1997**

**TABLE OF CONTENTS (CONTINUED)**

	EXHIBIT	SCHEDULE	PAGE
<b>Title IV-D:</b>			
Comparative balance sheets .....	J	*	40
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP Basis) and actual .....	J	*	42
<b>Title IV-D Incentive:</b>			
Comparative balance sheets .....	K	*	48
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP Basis) and actual .....	L	*	45
<b>Worshiper Checks Collection Fee:</b>			
Comparative balance sheets .....	M	*	47
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP Basis) and actual .....	N	*	48
<b>Federal Intervention:</b>			
Comparative balance sheets .....	O	*	50
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP Basis) and actual .....	P	*	51
<b>Agency Fund:</b>			
Comparative balance sheets .....	Q	*	53
Statement of changes in assets and liabilities .....	R	*	55
<b>General Long-Term Debt Account Group:</b>			
Statement of general long-term debt .....	S	*	57
<b>General Fixed Assets Account Group:</b>			
Statement of general fixed assets - by source .....	T	*	58
Statement of changes in general fixed assets .....	U	*	60
<b>OTHER SUPPLEMENTARY INFORMATION:</b>			
Schedule of Expenditures of Federal Awards .....	V	*	61
Schedule of Expenditures of Federal Awards .....	V	*	62

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
FINANCIAL REPORT  
DECEMBER 31, 1997

TABLE OF CONTENTS (CONTINUED)

	EXHIBIT	SCHEDULE	PAGE
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards .....			63
Schedule of Audit Findings .....		1	63
Management Letter .....			67
Management's Corrective Action Plan For Current Year Audit Findings .....			69
Management's Summary of Prior Year Audit Findings .....			76

COMPONENT UNIT FINANCIAL STATEMENTS

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(504) 397-1521

**INDEPENDENT AUDITOR'S REPORT**

Honorable Terry Basson, District Attorney  
of the Eighth Judicial District  
Post Office Drawer 1134  
Winfield, Louisiana 71453

I have audited the accompanying component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana, a component unit of the Winn Parish Police Jury, Winfield, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1997, as listed in the table of contents. These financial statements are the responsibility of the District Attorney and his management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted the audit in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Office of Management and Budget *Compliance Supplement for Audits of State and Local Governments*, and the provisions of OMB Circular A-133, *Audits of State, Local Governments and Non-Profit Organizations*. 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 statement presentation. I believe that the audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana, as of December 31, 1997, and the results of his operations for the year then ended in conformity with generally accepted accounting principles. Also, in my opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana as of December 31, 1997, and the results of operations of each fund for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 18, 1998, on my consideration of the District Attorney's internal control over financial reporting and my test of compliance with certain provisions of laws, regulations, contracts and grants.

The audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole and on the combining and individual fund and account group financial

Honorable Terry R. Reeves, District Attorney  
of the Eighth Judicial District

Page 2

statements. The accompanying financial information listed as "schedules" in the table of contents is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements of the District Attorney of the Eighth Judicial District, West Parish, Winfield, Louisiana. The information in these schedules has been subjected to the auditing procedures applied in the audit of the component unit, combining, individual fund, and account group financial statements and in my opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups, taken as a whole.

The financial information for the year ended December 31, 1996, which is included for comparative purposes, was taken from the financial report for that year in which William E. Weatherford, Certified Public Accountant, expressed an unqualified opinion dated October 14, 1997, on the financial statements of the District Attorney of the Eighth Judicial District, West Parish, Winfield, Louisiana.

  
WILLIAM E. WEATHERFORD  
Certified Public Accountant

Natchitoches, Louisiana  
October 30, 1998



## COMBINED STATEMENTS – OVERVIEW

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 WENDELL, LOUISIANA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1993

WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1992

ASSETS	GOVERNMENTAL FUND TYPE	
	GENERAL	SPECIAL REVENUE
Cash and Cash Equivalents	\$ -0-	\$ 1,231
Receivables:		
Due from other governments:		
Commissions on fees and forfeitures	1,163	0-
Commissions on court costs	2,572	0-
Federal grants	19,968	23,133
State grant	0-	523
Other	185	0-
Prepaid Insurance	313	0-
General Fixed Assets	0-	0-
Amount Available to be Provided for the Retirement of General Long-Term Debt	0-	0-
Total Assets	24,181	24,886
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Bank overdraft	32,579	3,189
Accounts payable	96,162	2,987
Accrued salaries	1,056	277
Due to law enforcement agencies and others	38,126	0-
Installment note payable	0-	0-
Total liabilities	167,923	6,453
Fund Equity:		
Investment in general fixed assets	0-	0-
Fund balance:		
Unreserved - undesignated (deficit)	(166,632)	(12,513)
Total fund equity (deficit)	(166,632)	(12,513)
Total liabilities and fund equity	0-	0-

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

## EXHIBIT A

FIDUCIARY FUND	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
	AGENCY FUND	LONG-TERM DEBT	GENERAL FINANCIAL ASSETS	1997
\$ 105	\$ -	\$ -	\$ 1,338	\$ 4,338
-	-	-	1,360	1,338
-	-	-	2,972	1,890
-	-	-	43,800	31,308
-	-	-	522	900
-	-	-	385	2,334
-	-	-	213	235
-	-	93,200	93,200	96,644
-	-	-	-	4,862
105	-	93,200	141,299	178,848
-	-	-	40,568	88,890
-	-	-	99,869	127,200
-	-	-	1,280	-
105	-	-	56,241	-
-	-	-	-	4,862
105	-	-	197,111	171,252
-	-	93,287	93,287	96,644
-	-	-	(149,176)	(123,285)
-	-	93,287	155,812	(62,711)
105	-	93,287	141,299	138,848

**DISTRICT ATTORNEY OF THE JUDICIAL DISTRICT  
WINDSOR, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES  
ALL GOVERNMENT TYPES  
YEAR ENDED DECEMBER 31, 1997  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1996**

REVENUES	TOTALS (MEMORANDUM ONLY)			
	GENERAL	SPECIAL REVENUE	1997	1996
Charges for services				
Fees	\$ -	\$ 71,269	\$ 71,269	\$ 29,579
Intergovernmental				
City attorney fee	12,000	-	12,000	12,000
Commissions on fees and indisburse	14,710	-	14,710	15,208
Commissions on court costs	19,740	-	19,740	21,141
Federal grants	88,854	100,859	199,654	218,832
State grants	-	14,071	14,071	12,455
Parish Police Jury grants	196,144	-	196,144	141,264
Office revenues	3,300	-	3,300	5,537
Total revenues	<u>374,718</u>	<u>284,929</u>	<u>648,400</u>	<u>477,156</u>
<b>EXPENDITURES</b>				
General government - judicial				
Clerks				
Automobile expenses	11,316	-	11,316	14,314
Bank fees	4,138	140	4,278	-
Collection fees	-	218	218	-
Contract labor	8,470	-	8,470	7,280
Conventions and seminars	27,580	1,587	29,167	-
Criminal court fund administration	36,887	-	36,887	36,154
Dues and subscriptions	1,071	75	1,146	1,972
Equipment rental	225	-	225	-
Insurance	-	-	-	150
Investigation expenses	771	-	771	6,798
Legal and accounting fees	893	30	923	5,311
Legal library	1,122	-	1,122	-
Merchant refunds	-	1,484	1,484	-
Office supplies and postage	71,401	67	71,468	113,650
Other miscellaneous	8,896	1,241	10,137	1,102
Public education	16,265	11,539	27,744	38,764
Repairs and maintenance	1,381	1,891	3,272	804
Salaries and related benefits	416,086	19,874	435,740	366,440
Travel	13,714	1,775	15,489	1,524
Telephone	17,634	-	17,634	80,983
Victim restitution	-	1,761	1,761	-
Total current	<u>587,989</u>	<u>49,931</u>	<u>637,941</u>	<u>511,699</u>

(Continued)

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE (CONTINUED)**  
**ALL INFORMATION TYPES**  
**YEAR ENDED (OR) COVERED, 1997**  
**WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1996**

	TOTALS (MEMORANDUM ONLY)			
	GENERAL	SPECIAL REVENUE	1997	1996
Capital Outlay	\$ 2,561	\$ 0-	\$ 2,561	\$ 3,317
Debt service:				
Principals retirement	4,865	0-	4,865	17,888
Interest payments	0-	0-	0-	0-
Total debt service	4,865	0-	4,865	17,888
Total expenditures	925,435	49,932	645,369	931,430
Excess (deficiency) of revenues over (under) expenditures	(281,086)	334,117	(26,965)	(25,652)
OTHER FINANCING SOURCES (USES):				
Asset forfeiture transfer in	1,215	0-	1,215	181
Operating transfers in	311,216	6,530	317,746	361,751
Operating transfers out	(6,449)	(231,386)	(237,835)	(162,752)
Total other financing sources (uses)	315,982	(324,856)	1,232	181
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(24,104)	7,261	(25,733)	(55,469)
FUND BALANCE - beginning of year (deficit)	(131,572)	8,172	(123,400)	(67,896)
FUND BALANCE - end of year (deficit)	(155,676)	17,433	(149,119)	(142,365)

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

**EXTRACT ATTORNEY'S OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCES  
BUDGET-BASED BASIS AND ACTUAL  
GENERAL AND SPECIAL FUND FUNDS  
YEAR ENDED DECEMBER 31, 1977**

	GENERAL FUND		VARIANCE	
	BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	
<b>REVENUES:</b>				
Charges for services:				
Fees	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
City attorney fees	11,000	11,000	-	-
Commissions on fees and Referrers	14,000	14,379	(379)	(379)
Commissions on court costs	12,000	19,780	(7,780)	(7,780)
Federal grants	85,000	86,834	1,834	1,834
State grants	-	-	-	-
Federal Police Agency grants	361,324	396,744	(35,420)	(35,420)
Other revenues	4,000	3,582	418	(418)
<b>Total revenues</b>	<b>462,324</b>	<b>524,330</b>	<b>(62,006)</b>	<b>(62,006)</b>
<b>EXPENDITURES:</b>				
General government - judicial:				
Current				
Administrative expenses	15,000	15,316	(316)	(316)
Bank fees	4,000	4,000	-	-
Collection fees	-	-	-	-
Contract labor	7,000	8,430	(1,430)	(1,430)
Commissions and salaries	18,000	17,905	95	(95)
Criminal court fund reimbursement	36,667	36,667	-	-
Dues and subscriptions	6,000	5,417	583	(583)
Equipment rental	-	215	215	(215)
Insurance	-	-	-	-
Investigation expenses	1,200	711	489	(489)
Legal and accounting fees	1,000	891	109	(109)
Legal library	1,400	1,131	269	(269)
Miscellaneous	-	-	-	-
Office supplies and postage	11,000	12,481	(1,481)	(1,481)
Other miscellaneous	6,000	8,000	(2,000)	(2,000)
Public education	20,000	16,208	3,792	(3,792)
Repairs and maintenance	4,000	1,881	2,119	(2,119)
Salaries and related benefits	416,000	416,000	-	-
Travel	14,000	13,719	281	(281)
Telephone	18,000	17,654	346	(346)
Vehicle restoration	-	-	-	-
<b>Total current</b>	<b>382,667</b>	<b>387,988</b>	<b>(5,321)</b>	<b>(5,321)</b>
Capital Outlay	2,300	2,300	-	-
Debt Service:				
Principal retirement	4,000	4,000	-	-
Interest payments	-	-	-	-

(Continued)

SPECIAL REVENUE FUND			TOTALS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ 70,000	\$ 70,000	\$ 0	\$ 70,000	\$ 70,000	\$ 0
-	-	-	12,000	12,000	-
-	-	-	15,000	14,500	500
-	-	-	22,000	20,700	1,300
200,000	200,000	0	200,000	200,000	0
10,000	10,070	70	10,000	10,070	70
-	-	-	363,324	360,140	3,184
-	-	-	4,000	3,500	500
282,000	280,070	1,930	781,324	618,400	162,924
-	-	-	12,000	12,216	216
-	240	(240)	4,000	4,370	370
-	210	(210)	-	110	110
-	-	-	5,000	4,400	600
3,000	3,360	360	27,500	28,800	1,300
-	-	-	16,600	16,600	-
100	70	30	6,100	5,550	550
-	-	-	-	115	115
-	-	-	-	-	-
-	-	-	1,000	770	230
-	50	(50)	1,000	900	100
-	-	-	2,400	2,150	250
3,000	3,400	400	3,000	3,400	400
1,800	60	1,740	12,800	12,400	400
2,000	2,240	240	8,000	10,000	2,000
11,000	11,100	100	31,000	27,700	3,300
2,000	2,000	0	7,000	6,450	550
20,000	19,600	400	470,000	470,700	700
3,000	3,770	(770)	17,000	17,400	400
-	-	-	10,000	17,650	7,650
2,400	2,100	300	2,400	2,300	100
50,000	49,950	50	608,160	605,900	2,260
-	-	-	2,500	2,500	0
-	-	-	4,800	4,800	0
-	-	-	0	0	0

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 WENDELL L. LEHMAN  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES  
 BUDGET (ASAP BASIS) AND ACTUAL EXPENDITURES  
 GENERAL AND SPECIAL REVENUE FUNDS  
 YEAR ENDED DECEMBER 31, 2022

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
Total debt service	\$ 4,862	\$ 4,862	\$ -
Total expenditures	292,222	292,426	204
Excess (deficiency) of revenues (over) under expenditures	(28,266)	(28,086)	180
<b>OTHER FINANCING (BORROWING) SOURCE:</b>			
Asset liquidation transfers in	1,260	1,214	46
Operating transfers in	211,443	211,206	(237)
Operating transfers out	(8,405)	(8,405)	-
Total other financing source (used)	204,298	204,019	(279)
Excess (deficiency) of revenues and other financing source over (under) expenditures and other financing use	(12,234)	(12,093)	141
FUND BALANCES - beginning of year period	115,515	115,515	-
FUND BALANCES - end of year period	-	103,422	103,422

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



SPECIAL REVENUE FUND			TOTALS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$ -0-	\$ -0-	\$ -0-	\$ 4,865	\$ 4,865	\$ -0-
30,500	49,515	19,015	645,510	645,300	210
211,280	211,017	263	116,790	126,800	10,010
-0-	-0-	-0-	1,300	1,315	15
6,500	6,500	0	219,845	217,346	2,499
(110,445)	(110,580)	135	(219,892)	(217,190)	2,702
(126,945)	(124,790)	2,155	1,300	1,315	15
4,300	9,741	5,441	150,890	151,750	860
8,171	8,171	0	(123,360)	(123,360)	0
11,371	17,912	6,541	12,530	119,110	106,580

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1987**

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

**(i) SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES -**

As provided by Article V, Section 20 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 advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The eighth judicial district encompasses the parish of Winn, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements, is recognized as generally accepted accounting principles for state and local governments.

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

The following is a summary of certain significant accounting policies.

**Reporting entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Eighth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WISNERFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

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

**Reporting entity - (Continued)**

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

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

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

**Fund accounting** - The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Fund accounting is designed to demonstrate legal compliance and to assist financial management by segregating transactions relating to certain government functions or activities.

Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent.

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1993**

**(II) SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - (Continued)**

**Fund Accounting (Continued)**

and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and three broad fund categories as follows:

**Governmental Funds**

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

The General Fund is the general operating fund of the district attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

The General Fund was established in compliance with Louisiana Revised Statute 35:571.11 as amended, which provides that two-per cent of the fees collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

**Special Revenue -**

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

**Special Revenue -**

**Title IV-D Fund**

The Title IV-D Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1972, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of these funds is to enforce the support obligations owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Special Revenue -**

**Title IV-D Incentive Fund**

Incentive payments are provided to individual states as a motivating device to increase both AFDC and non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 301.52 which requires the State to pass through an

DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1992

CO SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES - (Continued)

Governmental Funds - (Continued)

Special Revenues - (Continued)

Table IV-D Incentive Fund - (Continued)

appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the State plan.

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

Special Revenues -

Workless Checks Collection Fee Fund

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

Special Revenues -

Pre-trial Intervention Fund

The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. Fees received may be used for any purpose at the sole discretion of the District Attorney.

Fiduciary Fund

Agency Fund -

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

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

DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINSFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997

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

**Educatory Fund - (Continued)**

**Asset Forfeiture Fund:**

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

**Fixed Assets and Long-Term Liabilities**

**General Fixed Assets Account Group**

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

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

**General Long-Term Debt Account Group**

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt. The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues) and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

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

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

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
MONROE, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS AND FINANCIAL  
DECEMBER 31, 1997**

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

**Basis of Accounting**

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

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

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

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

**Budget Practice**

The district attorney adopts a budget prior to January 1 of each year for the General Fund and the Special Revenue Funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year's revenues and expenditures and the estimated income streams for the current year, using the modified accrual basis of accounting. The district attorney is not required to publish the budget, but the budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. All budget appropriations lapse at year end.

**Compensated Absence**

Full-time employees of the District Attorney's office earn ten days vacation leave and six days sick leave each year. Vacation leave may not be accumulated and lapses at the end of each fiscal year. Sick leave may be accumulated up to a maximum of thirty days. GS&S Statement 10 provides for the accrual of earned sick leave only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness. Since the District Attorney does not provide termination payments for sick leave, no accrual of liability for earned sick leave has been presented in the financial statements. The cost of current leave privileges is recognized as a current-year expenditure in the General Fund when leave is actually taken.

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

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

**Cash and Cash Equivalents**

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

**Cash** - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

**Cash equivalents** - All short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase have a maturity date no longer than three months qualify under this definition.

**Receivables**

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

**Short-term, inter-fund receivables/payables**

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

**Prepaid items**

Payments made to vendors for services that will benefit periods beyond December 31, 1997, are recorded as prepaid items.

**Fund equity**

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



**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
BAYLUM, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

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

**Comparative data**

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

**Total columns on combined statements - activities**

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

**(2) CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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

As reflected on Exhibit A, the District Attorney had cash and cash equivalents totaling \$5,536 at December 31, 1997 as follows:

	General Fund	Special Revenue Fund	Agency Funds	Total
Demand deposits	\$ 0	\$ 1,731	\$ 185	\$ 1,916

Cash and cash equivalents are stated at cost, which approximates market. These bank deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These bank deposits were fully insured from risk by FDIC insurance (GASB Category 1) on December 31, 1997.

**(3) RETIREMENT COMMITMENTS**

The district attorney participated in two cost-sharing multiple employer, statewide retirement systems (PERS) for its employees. The district attorney and the assistant district attorneys are members of the Louisiana District Attorneys' Retirement System. Other employees of the district attorney's office are members of the Paralegal Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing,

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

**(C) RETIREMENT COMMITMENTS - (Continued)**

multiple employees, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature.

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

	EMPLOYER	EMPLOYEE
Parishial Employer Retirement System	8.25%	6.5%
District Attorney's Retirement System	1.25%	7.80%

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

**District Attorney's Retirement System**

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

Assistant district attorneys who 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 apply: Any member with 21 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 30 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 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 apply: Members are eligible to receive normal retirement benefits if they are age 60 and have 30 years of service credit, are age 55 and have 30 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 30 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or governed by state statute.

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

**(C) RETIREMENT COMMITMENTS - (Continued)**

**District Attorney's Retirement System - (Continued)**

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

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the District Attorney's Retirement System, 2008 Ducatier Street, New Orleans, Louisiana, 70116-3191, or by calling (504) 947-6351.

**Parochial Employee Retirement System**

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 50 with at least 10 years of creditable service, or 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 2 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 \$2M for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the age specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. Those tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

(C) **RETIREMENT COMMITMENTS - (Continued)**

**Parochial Employees Retirement System - (Continued)**

Statute 11:185, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Parochial Employees Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, P.O. Box 14616, Baton Rouge, Louisiana, 70804-4616, or by calling (504) 926-1361.

(C) **LEASES**

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

The minimum annual commitments under non-cancelable operating leases are as follows:

<u>YEAR ENDED</u> <u>DECEMBER 31,</u>	<u>AUTOMOBILE</u>
1998	\$ 8,571
1999	<u>8,571</u>
<b>Total</b>	<b><u>16,142</u></b>

(C) **LONG-TERM DEBT**

During 1997, the District Attorney of the Eighth Judicial District was obligated under one installment financing arrangement. The outstanding debt was satisfied during the year ended December 31, 1997 and consisted of the following:

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS CONTINUING  
DECEMBER 31, 1997**

(1) **LONG TERM DEBT - (Continued)**

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

\$25,811 installment agreement due in thirty-six (36) monthly installments of \$697.00, first payment due August 1994 and final payment due July 1997, no interest will be charged. This agreement reimburses the Department of Social Services for program overcharges for the 1997 program year.

\$ - 0-

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

	<b>Installment Agreements - DSS - OFS</b>
Long-term obligations payable at December 31, 1996	\$ 4,865
Additions of new debt	0-
Retirements and Repayments	14,853
Long-term obligations payable at December 31, 1997	0-

(2) **RECEIVABLES**

As of December 31, 1997, amounts due to the District Attorney of the Eighth Judicial District consisted of the following:

Commissions on fines and forfeitures - due from Winn Parish Sheriff	\$ 1,363
Commissions on court costs - due from Winn Parish Clerk of Court	2,970
Federal grant - due from State of Louisiana, Department of Public Safety and Corrections - Youth Alcohol Program	4,890

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 1997**

**(6) RECEIVABLES - (Continued)**

Federal grant - due from State of Louisiana - Commission on Law Enforcement - Federal Intervention Program	6,978
Federal grant - due from State of Louisiana - Department of Education - Governor's Safe And Drug Free Schools and Communities Program	18,647
Federal grant - due from State of Louisiana, Commission on Law Enforcement - Elderly Victims of Crime Program	4,411
Federal grant - due from State of Louisiana, Department of Social Services - Title IV-D Program	18,155
State grant - due from State of Louisiana, Department of Social Services - Title IV-D Program - Insurers	502
Attorney's Reinstatement Court fees - due from Louisiana Department of Public Safety and Corrections	182
<b>Total receivables</b>	<b>48,773</b>

**(7) EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the Winn Parish Criminal Court, paid by the Winn Parish Police Jury, or paid directly by the State of Louisiana.

Certain operating expenditures of the district attorney's office paid by the parish police jury during the year ended December 31, 1997 and not included in the accompanying financial statements are summarized as follows:

Legal and accounting fees	\$ 11,295
Office expenses	28,597
Legal library	9,190
Telephone	17,884
Insurance	8,294
Capital outlays	8,089
<b>Total</b>	<b>83,349</b>

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
MONROE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**DECEMBER 31, 1997**

**(8) RISK MANAGEMENT**

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

**(9) LITIGATION**

The District Attorney is not involved in any litigation at December 31, 1997.

**(10) FUND DEFICITS**

The General fund of the District Attorney of the Eighth Judicial District has a deficit in unreserved fund balance at December 31, 1997 in the amount of \$166,832.

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

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

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

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

The District Attorney of the Eighth Judicial District has a combined government fund balance deficit of \$149,119. Although this is a significant deficit, the legal obligation of the West Parish Police Jury to fund the operation of the district court system, including the office of the district attorney, makes the possibility of failure of the district attorney to continue as a going concern remote.

**COMBINING  
INDIVIDUAL FUND  
AND ACCOUNT GROUP  
FINANCIAL STATEMENTS**



## GENERAL FUND

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

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

- (1) Twelve per cent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 15:571 (1) to be used to defray the necessary expenses of the district attorney's office.
- (2) Commission on court costs as provided by Act 290 of the 1985 legislative session which may be used to defray costs of maintaining the district attorney's office.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINSTON, LOUISIANA  
GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 1991 AND 1990**

ASSETS	1991	1990
Cash and cash equivalents	\$ -0-	\$ -0-
Receivables:		
Due from other governments:		
Commissions on fees and forfeitures	1,163	1,138
Commissions on court costs	2,573	3,898
Bail bonds fees	-0-	3,331
Affidavit reinstatement fees	163	23
Due from asset forfeiture fund	27	-0-
Federal grants receivable:		
Youth alcohol grant	4,890	-0-
Governor's safe and drug free grant	18,647	-0-
Elderly assistance grants	4,631	-0-
Prepaid insurance	233	225
<b>Total assets</b>	<b>24,161</b>	<b>6,680</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Bank overdraft	33,339	18,083
Accounts payable	18,089	11,885
Retirement payable	33,385	21,937
Taxes payable	45,828	36,387
Accrued salaries	3,096	-0-
Due to law enforcement agencies and others	36,136	43,482
<b>Total liabilities</b>	<b>198,732</b>	<b>128,172</b>
Fund balances:		
Unreserved - undesignated (deficit)	(186,872)	(121,532)
<b>Total liabilities and fund balance</b>	<b>24,161</b>	<b>6,680</b>

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

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

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE -  
BUDGET (GAAP-BASED) AND ACTUAL  
YEAR ENDED DECEMBER 31, 1992

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1991

	1992		VARIANCE FAVORABLE (UNFAVORABLE)	1991 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES:</b>				
City attorney fees	\$ 12,000	\$ 12,000	\$ -0-	\$ 12,000
Commissions on fines and forfeitures	15,000	14,379	(621)	15,208
Commissions on court costs	22,000	19,750	(2,250)	21,193
Federal grants	85,000	88,824	3,824	80,112
Parish Police Jury grants	391,324	196,184	(195,140)	141,204
Other revenues	6,000	3,383	(2,617)	5,522
Total revenues	<u>499,324</u>	<u>334,520</u>	<u>(164,804)</u>	<u>387,243</u>
<b>EXPENDITURES:</b>				
General government - judicial:				
Current:				
Automobile expense	15,000	13,395	1,604	16,514
Bank fees	6,000	4,170	1,830	6-
Contract labor	7,600	8,600	(1,000)	6-
Conventions and seminars	24,000	27,580	(3,580)	6-
Criminal court fund retainerment	36,667	36,667	0-	36,164
Debt and subscriptions	6,000	5,477	523	6,972
Equipment rental	0-	223	(223)	6-
Insurance	0-	0-	0-	159
Investigation expenses	1,200	771	429	6,289
Legal and accounting fees	1,000	882	118	8,351
Legal library	2,400	2,122	278	6-
Office supplies and postage	12,000	12,481	(481)	13,305
Other miscellaneous	6,000	8,886	(2,886)	322
Public education	28,000	18,285	9,715	21,852
Repairs and maintenance	4,800	3,581	1,219	748
Salaries and related benefits	416,000	416,000	000	366,442
Taxes	14,000	13,739	261	2,124
Telephone	18,000	17,654	346	18,062
Total current	<u>388,662</u>	<u>381,818</u>	<u>6,844</u>	<u>488,692</u>
Capital outlay	2,500	2,561	61	990

(Continued)

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

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

BUDGET (GAAP BASIS) AND ACTUAL

YEAR ENDED DECEMBER 31, 1997

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1996

	1997		VARIANCE FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
<b>Debt service:</b>				
Principal retirement	\$ 4,865	\$ 4,865	\$ -0-	\$ 17,585
Interest payments	-0-	-0-	-0-	-0-
Total debt service	<u>4,865</u>	<u>4,865</u>	<u>-0-</u>	<u>17,585</u>
Total expenditures	<u>586,852</u>	<u>582,418</u>	<u>4,434</u>	<u>508,234</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(581,987)</u>	<u>(577,553)</u>	<u>4,434</u>	<u>(380,593)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Asset forfeiture transfers in	1,380	1,219	161	883
Operating transfers in	231,445	231,216	229	281,211
Operating transfers out	<u>(8,493)</u>	<u>(8,493)</u>	<u>0</u>	<u>(1,588)</u>
Total other financing sources (uses)	<u>224,332</u>	<u>223,942</u>	<u>390</u>	<u>280,506</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	111,537	(53,611)	(165,148)	(40,087)
FUND BALANCE - beginning of year (deficit)	<u>(101,532)</u>	<u>(101,532)</u>	<u>0</u>	<u>(91,481)</u>
FUND BALANCE - end of year	<u>9,005</u>	<u>(155,143)</u>	<u>(164,148)</u>	<u>(131,568)</u>

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

## SPECIAL REVENUE FUNDS

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

---

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

**Title IV-D Child Support Program** - Grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1973 to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of these grants is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

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

**Worthless Checks Collection** - Fees collected in accordance with Louisiana Revised Statute 15:11, which provides that the district attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the district attorney's office.

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 WENDELL, LOUISIANA  
 SPECIAL RECEIVABLE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1997  
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1996

ASSETS	TITLE 15-D	TITLE FY-96 INCIDENTE
Cash and cash equivalents	\$ 689	\$ 35
Receivables:		
Federal grant	15,155	0
State grant	0	507
Total assets	15,844	507
<b>LIABILITIES AND FUNDS EQUITY</b>		
Liabilities:		
Bank overdraw	0	0
Accounts payable	0	0
Accrued salaries	0	0
Total liabilities	0	0
Fund balances:		
Unreserved - undesignated (deficit)	15,844	507
Total liabilities and fund balances	15,844	507

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

## EXHIBIT F

WORTHLESS CHECKS COLLECTION		PRE-TRIAL INTERVENTIONS		1997	1996		
\$	587	\$	-0-	\$	1,231	\$	4,338
	-0-		6,932		23,133		13,796
	<u>-0-</u>		<u>-0-</u>		<u>521</u>		<u>387</u>
	587		6,932		23,886		14,731
	-0-		3,189		3,189		-0-
	-0-		2,987		2,987		8,359
	<u>-0-</u>		<u>212</u>		<u>212</u>		<u>-0-</u>
	-0-		6,973		6,973		8,559
	<u>587</u>		<u>685</u>		<u>13,841</u>		<u>8,132</u>
	587		8,978		23,886		14,731

DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA  
 OFFICE OF THE DISTRICT ATTORNEY  
 COMMERCIAL STATUTES, THE DISTRICT OF COLUMBIA, TERRITORIES, AND  
 POSSESSIONS, AND THE DISTRICT OF COLUMBIA  
 YEAR ENDING DECEMBER 31, 1932  
 WITH COMPARATIVE TOTALS FOR YEAR ENDING DECEMBER 31, 1931

	TOTAL 1932	TOTAL 1931
	DOLLARS	DOLLARS
<b>REVENUES:</b>		
Charges for services:		
Fees	\$ 0-	\$ 327
Improvement		
Federal grants	175,298	0-
State grants	0-	10,671
Interest	175,298	10,671
<b>EXPENDITURES:</b>		
General governmental - judicial:		
Current:		
Bank fees	29	36
Collection fees	0-	289
Contract labor	0-	0-
Conventions and expenses	0-	0-
Dues and subscriptions	0-	0-
Fuel and accounting	0-	0-
Merchant loans	0-	0-
Mileage	0-	0-
Office supplies	0-	0-
Other miscellaneous	0-	0-
Printing	0-	0-
Public relations	0-	0-
Repairs and maintenance	0-	0-
Salaries and related benefits	0-	0-
Victory contribution	0-	0-
Total current	29	290
Capital outlay	0-	0-
Total expenditures	29	290
Excess of revenues over expenditures	175,298	10,671
<b>FINANCING OPERATIONS (1932):</b>		
Operating transfers in	0-	0-
Operating transfers out	(175,298)	(10,671)
Total other financing sources	(175,298)	(10,671)
Transfers (advancements) of revenues and other financial resources from Federal Government and other financing acts	175,298	10,671
<b>FINANCIAL STATEMENT - beginning of year</b>	12,116	617
<b>FINANCIAL STATEMENT - end of year</b>	12,116	507

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





**STATEMENT OF FINANCIAL PERFORMANCE**  
**WORLDWIDE LEISURE**  
**SPECIAL SERVICES DIVISION**  
**STATE OF NEW YORK STATE POLICE, DEPARTMENTAL AND**  
**CLIMATE SERVICES DIVISIONS**  
**BUDGET FISCAL YEAR 2010-2011**  
**FISCAL YEAR ENDED MARCH 31, 2011**

ACCOUNTS:	TOTAL F.D.				VARIANCE	
	BUDGET		ACTUAL		FAVORABLE (UNFAVORABLE)	
	\$	00	\$	00	\$	00
<b>REVENUES:</b>						
Charges for services:						
Fee	\$	00	\$	00	\$	00
Intergovernmental:						
Inland grants	775,000		775,208		208	
State grants	00		00		00	
Total revenue	<u>775,000</u>		<u>775,208</u>		<u>208</u>	
<b>EXPENDITURES:</b>						
Government - Inland:						
Current:						
Bank fees	00		29		(29)	
Collection fees	00		00		00	
Contract labor	00		00		00	
Contributions and services	00		00		00	
Dues and subscriptions	00		00		00	
Legal and accounting	00		00		00	
Miscellaneous refunds	00		00		00	
Miscellaneous	00		00		00	
Office supplies	00		00		00	
Other miscellaneous	00		00		00	
Postage	00		00		00	
Public education	00		00		00	
Repairs and maintenance	00		00		00	
Salaries and related benefits	00		00		00	
Victims' expenses	00		00		00	
Total current	<u>00</u>		<u>29</u>		<u>(29)</u>	
Capital outlay	00		00		00	
Total expenditures	<u>00</u>		<u>29</u>		<u>(29)</u>	
Excess (deficiency) of revenues over current expenditures	<u>775,000</u>		<u>775,179</u>		<u>279</u>	
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in	00		00		(00)	
Operating transfers out	<u>(115,426)</u>		<u>(111,250)</u>		<u>4,176</u>	
Total other financing sources (uses)	<u>(115,426)</u>		<u>(111,250)</u>		<u>4,176</u>	
Excess (deficiency) of revenues and other financing sources over current expenditures and other financing uses	<u>(38)</u>		<u>5,000</u>		<u>5,038</u>	
<b>FUND BALANCES - beginning of year</b>	<u>12,250</u>		<u>12,250</u>		<u>00</u>	
<b>FUND BALANCES - end of year</b>	<u>12,212</u>		<u>17,250</u>		<u>5,038</u>	

(Continued)

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

TITLE 19-ALLEGHENY:					
BUDGET		ACTUAL		VARIANCE FAVORABLE (POSITIVE)	
\$	-	\$	201	\$	201
	-		-		-
	18,200		18,071		129
	18,200		18,070		130
	-		96		(96)
	-		210		(210)
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		-		-
	-		200		(200)
	-		-		-
	-		200		(200)
	18,500		18,170		330
	-		-		-
	(18,671)		(18,780)		109
	(18,671)		(18,780)		109
	(171)		600		771
	642		642		-
	800		500		300

**FINANCIAL STATEMENTS OF THE HONOLULU MUNICIPAL FIRE DEPARTMENT  
 GENERAL FUND  
 COMBINED STATEMENT OF REVENUES AND EXPENSES, AND  
 CHANGES IN FUND BALANCES  
 FURNISHING SUMMARY AND ACTUAL COMPLETION  
 YEAR ENDED FEBRUARY 28, 1971**

	MONTHS ENDING		YEAR ENDING
	FEBRUARY 28, 1971		
	REVENUE	EXPENSES	BALANCE
<b>REVENUES:</b>			
Charges for services:			
Fees	\$ 8,000	\$ 8,112	\$ 412
Intergovernmental:			
Federal grants	0	0	0
State grants	0	0	0
<b>Total revenues</b>	<u>8,000</u>	<u>8,112</u>	<u>412</u>
<b>EXPENSES:</b>			
<b>Cost of government - indirect</b>			
<b>Current:</b>			
Bank fees	0	29	(29)
Collection fees	0	0	0
Contract labor	0	0	0
Conventions and seminars	0	0	0
Dues and subscriptions	0	0	0
Legal and accounting	0	0	0
Merchandise	3,000	3,000	(3,000)
Miscellaneous	0	0	0
Office supplies	0	0	0
Other maintenance	0	0	0
Printing	200	0	200
Public education	0	0	0
Repairs and maintenance	0	0	0
Salaries and related benefits	0	0	0
Vehicle maintenance	0	0	0
<b>Total current</b>	<u>3,200</u>	<u>3,029</u>	<u>(171)</u>
<b>Capital outlay</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total expenditures</b>	<u>3,200</u>	<u>3,029</u>	<u>(171)</u>
<b>Excess (deficiency) of revenues over indirect expenditures</b>	<u>4,800</u>	<u>5,083</u>	<u>605</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	0	0	0
Operating transfers out	(17,601)	(17,600)	102
<b>Total other financing sources (uses)</b>	<u>(17,601)</u>	<u>(17,600)</u>	<u>102</u>
<b>Excess (deficiency) of revenues and other financing sources over funds (uses) (loss) and other financing uses</b>	<u>(1,000)</u>	<u>(1,496)</u>	<u>507</u>
<b>FUND BALANCE - beginning of year</b>	<u>3,882</u>	<u>3,882</u>	<u>0</u>
<b>FUND BALANCE - end of year</b>	<u>2,882</u>	<u>2,386</u>	<u>507</u>

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

PERMAN. DISCOUNT			TOTALS		
PERCENT	ACTUAL	VARIANCE (FAVORABLE) (UNFAVORABLE)	PERCENT	ACTUAL	VARIANCE (FAVORABLE) (UNFAVORABLE)
\$	\$1,000	\$	\$0	\$	\$1,000
	26,500		26,500	26,500	0
	-0-		-0-	-0-	0
	27,500		26,500	26,500	1,000
	-0-		-0-	-0-	0
	0		0	0	0
	3,500		3,500	3,500	0
	100		100	100	0
	-0-		-0-	-0-	0
	-0-		-0-	-0-	0
	3,700		3,700	3,700	0
	0		0	0	0
	3,500		3,500	3,500	0
	1,000		1,000	1,000	0
	11,000		11,000	11,000	0
	3,000		3,000	3,000	0
	20,000		20,000	20,000	0
	3,400		3,400	3,400	0
	41,000		40,500	40,500	500
	-0-		-0-	-0-	0
	41,000		40,500	40,500	500
	31,200		31,200	31,200	0
	5,400		5,500	5,500	0
	128,800		128,410	128,790	380
	128,800		128,910	128,790	120
	7,000		4,500	9,340	4,840
	17,000		8,100	8,100	0
	107		12,000	21,410	4,380

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
SPECIAL REVENUE FUND  
TITLE IV-D  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 1997 AND 1996

<u>ASSETS</u>	<u>1997</u>	<u>1996</u>
Cash and cash equivalents	\$ 639	\$ 418
Receivables:		
Federal grant	15,155	11,796
<b>Total assets</b>	<b>15,844</b>	<b>12,216</b>
<u>FUND EQUITY</u>		
Fund balance:		
Unreserved - undesignated	15,844	12,216
<b>Total liabilities and fund balance</b>	<b>15,844</b>	<b>12,216</b>

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

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT**  
**WISSELD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**TITLE IV-D**  
**STATEMENT OF REVENUE, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)**  
**AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1997**  
**WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1996**

	<u>BUDGET</u>
<b>REVENUES:</b>	
Intergovernmental:	
Federal grants	\$ 175,000
<b>Total revenues</b>	<u>175,000</u>
<b>EXPENDITURES:</b>	
General government - Judicial:	
Current:	
Bank Fees	-
<b>Total expenditures</b>	<u>-</u>
<b>Excess (deficiency) of revenues over</b>	
<b>under expenditures</b>	<u>175,000</u>
<b>OTHER FINANCING SOURCES:</b>	
Operating transfers in	100
Operating transfers out	<u>(175,200)</u>
<b>Total other financing sources (uses)</b>	<u>(175,200)</u>
<b>Excess (deficiency) of revenues and other</b>	
<b>financing sources over (under) expenditures</b>	
<b>and other financing uses</b>	<u>(200)</u>
<b>FUND BALANCE - beginning of year</b>	<u>12,326</u>
<b>FUND BALANCE - end of year</b>	<u>12,080</u>

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

## EXHIBIT J

ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	1995 ACTUAL
\$ 175,158	\$ 158	\$ 175,326
<u>175,158</u>	<u>158</u>	<u>175,326</u>
29	(15)	43
29	(15)	43
<u>175,222</u>	<u>222</u>	<u>175,483</u>
80	(11)	280
<u>(171,900)</u>	<u>3,615</u>	<u>(168,900)</u>
<u>(171,819)</u>	<u>3,615</u>	<u>(168,900)</u>
3,618	3,844	6,219
<u>13,326</u>	<u>0</u>	<u>21,445</u>
<u>13,844</u>	<u>3,844</u>	<u>22,216</u>



DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 TITLE F&D INCENTIVE  
 COMPARATIVE BALANCE SHEETS  
 DECEMBER 31, 1997 AND 1996

<u>ASSETS</u>	<u>1997</u>	<u>1996</u>
Cash and cash equivalents	\$ 39	\$ 39
Receivables:		
State grant	_____ 502	_____ 502
Total assets	_____ 541	_____ 541
 <u>FUND EQUITY</u>  		
Fund balance:		
Unreserved - undesignated	_____ 541	_____ 541
Total liabilities and fund balance	_____ 541	_____ 541

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

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 WINFIELD, LOUISIANA  
 SPECIAL REVENUE FUND  
 TITLE IV-D INCENTIVE

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

YEAR ENDED DECEMBER 31, 1997

WITH COMPARATIVE ACTUAL AMOUNT FOR THE YEAR ENDED DECEMBER 31, 1996

REVENUES:	<u>BUDGET</u>
Intergovernmental	
State grant	\$ 10,500
Fees collected	0-
<u>Total revenues</u>	<u>10,500</u>
<b>EXPENDITURES:</b>	
General government - Judicial	
Current:	
Collection fees	0-
Rent fees	0-
<u>Total current</u>	<u>0-</u>
Excess (deficiency) of revenues over (under) expenditures	10,500
<b>OTHER FINANCING SOURCES (USES):</b>	
Operating transfers in	0-
Operating transfers out	(11,812)
<u>Total other financing sources (uses)</u>	<u>(11,812)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,312)
FUND BALANCE - beginning of year	607
FUND BALANCE - end of year	295

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

## EXHIBIT L

<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE)</u>	<u>1996 ACTUAL</u>
\$ 10,671	\$ 171	\$ 12,453
<u>325</u>	<u>325</u>	<u>380</u>
<u>11,996</u>	<u>496</u>	<u>12,833</u>
210	(210)	156
<u>36</u>	<u>(150)</u>	<u>51</u>
<u>246</u>	<u>(360)</u>	<u>207</u>
<u>12,742</u>	<u>130</u>	<u>12,440</u>
-2	-2	666
<u>(11,740)</u>	<u>(172)</u>	<u>(11,774)</u>
<u>(11,742)</u>	<u>(172)</u>	<u>(11,708)</u>
660	57	(141)
<u>617</u>	<u>-2</u>	<u>78</u>
<u>11,125</u>	<u>55</u>	<u>11,617</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 MONROE, LOUISIANA  
 SPECIAL REVENUE FUND  
 WORTHLESS CHECKS COLLECTION FEE  
 COMPARATIVE BALANCE SHEETS  
 DECEMBER 31, 1997 AND 1996

ASSETS	1997	1996
Cash and cash equivalents	\$ 587	\$ 3,002
Total assets	587	3,002
FUNDS EQUITY		
Fund balance:		
Unreserved - undesignated	587	3,002
Total liabilities and fund balance	587	3,002

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINFIELD, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**WORTHLESS CHECKS COLLECTION FEE**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS)**  
**AND ACTUAL**  
**YEAR ENDED DECEMBER 31, 1997**  
**WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1996**

REVENUES:	<u>BUDGET</u>
Charges for services:	
Fees on worthless checks	\$ 10,000
Total revenues	10,000
EXPENDITURES:	
General government - Judicial:	
Current:	
Merchant refunds	3,000
Postage	500
Bank fees	0-
Total expenditures	3,500
Excess (deficiency) of revenues over (under) expenditures	6,500
OTHER FINANCING SOURCES (USES):	
Operating transfers out	(12,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,000)
FUND BALANCE - beginning of year	3,000
FUND BALANCE - end of year	0-

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

EXHIBIT 5

<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	1996 <u>ACTUAL</u>
\$ 18,412	\$ 412	\$ 17,999
<u>18,412</u>	<u>412</u>	<u>17,999</u>
3,484	(484)	3,788
-0-	508	613
<u>33</u>	<u>(73)</u>	<u>-0-</u>
<u>3,502</u>	<u>(73)</u>	<u>3,982</u>
<u>14,905</u>	<u>-80</u>	<u>14,337</u>
<u>(13,898)</u>	<u>182</u>	<u>(11,625)</u>
<u>(1,993)</u>	<u>587</u>	<u>2,732</u>
<u>3,082</u>	<u>-0-</u>	<u>300</u>
<u>587</u>	<u>587</u>	<u>3,082</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINFIELD, LOUISIANA  
SPECIAL REVENUE FUND  
PRISONS INTERESTS  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 1997 AND 1998

ASSETS	1997	1998
Cash and cash equivalents	\$ -0-	\$ 898
Receivables:		
Federal grant	\$ 6,778	\$ -0-
Total assets	\$ 6,778	\$ 898
 <b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Bank overdraft	1,188	-0-
Accounts payable	2,807	8,518
Accrued salaries	277	-0-
Total liabilities	\$ 4,272	\$ 8,518
Fund balance:		
Unreserved - undesignated	\$ 609	\$ (7,620)
Total liabilities and fund balance	\$ 4,881	\$ 898

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

**STATE OF MICHIGAN**  
**GENERAL SERVICES**  
**OFFICE OF STATE FINANCIAL MANAGEMENT**  
**STATEMENT OF REVENUE, EXPENDITURE AND**  
**FINANCIAL POSITION - BUDGET COMPLIANCE**  
**ACCOUNTS**  
**YEAR ENDED DECEMBER 31, 1992**  
**WITH COMPARATIVE ACTUAL AMOUNT FOR YEAR ENDED DECEMBER 31, 1991**

	<u>BUDGET</u>
<b>REVENUES:</b>	
Change in reserves:	
FVZ	\$ 0.00
Intergovernmental:	
State of grants	26,000
<b>Total revenues</b>	<u>26,000</u>
<b>EXPENDITURES:</b>	
General government - judicial	
Court:	
Bank fees	.00
Contract labor	.00
Conventions and supplies	1,000
Dues and subscriptions	100
Legal and accounting	.00
Salaries	5,000
Office	100
Other miscellaneous	2,000
Printing	1,000
Public education	11,000
Repairs and maintenance	2,000
Retirees and related benefits	20,000
Travel expenses	2,000
<b>Total direct</b>	<u>47,000</u>
Capital outlay	.00
<b>Total expenditures</b>	<u>47,000</u>
Excess of revenues over expenditures	<u>21,000</u>
<b>OTHER FINANCING ACTIVITIES (LIAB.)</b>	
Operating transfers in	6,000
Operating transfers out	<u>(10,000)</u>
<b>Total other financing sources (uses)</b>	<u>(4,000)</u>
Excess (deficiency) of revenues and other	
financing sources over (under) expenditures	
and other financing uses	7,000
<b>FINANCIALLY - Beginning of year</b>	<u>11,000</u>
<b>FINANCIALLY - end of year</b>	<u>18,000</u>

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



EXHIBIT E

ACTUAL		BARRONS: UNRECORDED (UNRECOVERABLE)		1990 ACTUAL	
\$		\$		\$	
	52,833		633		11,776
	<u>26,373</u>		<u>73</u>		<u>18,804</u>
	<u>79,206</u>		<u>706</u>		<u>30,580</u>
	133		(1,155)		-0-
	<u>16</u>		<u>16</u>		<u>7,288</u>
	7,967		107		<u>16</u>
	<u>73</u>		<u>23</u>		<u>-0-</u>
	78		1,759		<u>1,698</u>
	3,774		(1,754)		<u>16</u>
	<u>67</u>		<u>37</u>		<u>16</u>
	2,244		277		<u>-0-</u>
	<u>16</u>		<u>1,288</u>		<u>1,473</u>
	11,474		(476)		<u>6,671</u>
	2,655		2,000		<u>116</u>
	19,634		346		<u>-0-</u>
	<u>2,370</u>		<u>9</u>		<u>188</u>
	<u>46,451</u>		<u>662</u>		<u>18,166</u>
	<u>-0-</u>		<u>-0-</u>		<u>2,758</u>
	<u>46,451</u>		<u>662</u>		<u>20,924</u>
	<u>39,292</u>		<u>1,703</u>		<u>18,888</u>
	6,448		48		575
	<u>(11,814)</u>		<u>(11,814)</u>		<u>(8,492)</u>
	<u>(14,872)</u>		<u>(11,872)</u>		<u>(17,311)</u>
	8,776		378		(8,774)
	<u>(7,879)</u>		<u>16</u>		<u>1,190</u>
	<u>840</u>		<u>378</u>		<u>(12,074)</u>

## AGENCY FUNDS

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

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT**  
**WINNFIELD, LOUISIANA**  
**AGENCY FUND**  
**ASSET FORFEITURE FUND**  
**COMPARATIVE BALANCE SHEETS**  
**DECEMBER 31, 1997 AND 1996**

ASSETS	1997	1996
Cash and cash equivalents	\$ 105	\$ -0-
<b>Total assets</b>	<b>105</b>	<b>-0-</b>
LIABILITIES		
Due to law enforcement agencies and others	105	-0-
<b>Total liabilities</b>	<b>105</b>	<b>-0-</b>

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

## EXHIBIT B

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
 WINNFIELD, LOUISIANA  
 AGENCY FUND  
 ASSET FORFEITURE FUND  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED DECEMBER 31, 1997

	BALANCE DECEMBER 31, 1996	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 1997
<b>ASSETS</b>				
Cash and cash equivalents	\$ 0	\$ 6,875	\$ (5,900)	\$ 185
<b>Total assets</b>	<b>0</b>	<b>6,875</b>	<b>(5,900)</b>	<b>185</b>
<b>LIABILITIES</b>				
Due to law enforcement agencies and others	0	6,875	(5,970)	105
<b>Total liabilities</b>	<b>0</b>	<b>6,875</b>	<b>(5,970)</b>	<b>105</b>

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

**GENERAL LONG-TERM DEBT  
ACCOUNT GROUP**

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

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DISTRICT ATTORNEYS OF THE EIGHTH JUDICIAL DISTRICT  
 MONROE, LOUISIANA  
 STATEMENT OF GENERAL LONG-TERM DEBT  
 DECEMBER 31, 1997  
 WITH COMPARATIVE TOTALS FOR DECEMBER 31, 1996

EXHIBIT 2

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

	INSTALLMENT NOTES PAYABLE	TOTALS	
		1997	1996
Amount to be Provided from General Revenues	\$ 4,885	\$ 4,885	\$ 4,885
Total available and to be provided	\$ 4,885	\$ 4,885	\$ 4,885

GENERAL LONG-TERM DEBT PAYABLE

Due to Department of Social Services	\$ 4,885	\$ 4,885	\$ 4,885
Total general long-term debt payable	\$ 4,885	\$ 4,885	\$ 4,885

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

## GENERAL FIXED ASSETS ACCOUNT GROUP

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

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## EXHIBIT I

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT  
WINFIELD, LOUISIANA  
STATEMENT OF GENERAL FIXED ASSETS - BY SOURCE  
DECEMBER 31, 1997 AND 1996

GENERAL FIXED ASSETS, AT COST:	<u>1997</u>	<u>1996</u>
<i>Building:</i>		
Renovations	\$ 7,431	\$ 7,431
Furniture and fixtures	18,214	14,870
Office equipment	63,875	63,875
Other miscellaneous	<u>3,887</u>	<u>4,368</u>
 Total general fixed assets	 <u>93,207</u>	 <u>90,544</u>
 <b>INVESTMENT IN GENERAL FIXED ASSETS:</b>		
General fund revenues	71,508	74,845
Prorated Intervention revenues	3,268	3,268
IV-D grant	<u>12,331</u>	<u>12,331</u>
 Total investment in general fixed assets	 <u>87,007</u>	 <u>90,444</u>

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



## EXHIBIT U

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINFIELD, LOUISIANA  
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
YEAR ENDED DECEMBER 31, 1992**

	GENERAL FIXED ASSETS DECEMBER 31, 1990	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS DECEMBER 31, 1992
<b>Building:</b>				
Renovations	\$ 7,431	\$ -0-	\$ -0-	\$ 7,431
Furniture and fixtures	14,879	-0-	-0-	16,314
Office equipment	63,875	1,244	-0-	63,875
Other miscellaneous equipment	4,368	1,218	-0-	3,682
<b>Totals</b>	<u>86,543</u>	<u>2,562</u>	<u>-0-</u>	<u>91,207</u>

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

**OTHER SUPPLEMENTARY INFORMATION**

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
NEW ORLEANS, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 1997**

	FEDERAL CFDA NUMBER	AGENCY OR PASS-THROUGH NUMBER	FEDERAL DOLLAR AMOUNT EXPENDITURES
<b>FEDERAL GRANTOR/PASS THROUGH GRANTEE PROGRAM TITLE</b>			
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed through Louisiana Department Of Social Services, Office of Family Security, Child Support Enforcement Program (Title IV-D of Social Security Act)			
	21-786	06438	\$ 1,163,462
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<b>Basic Formula Grant Program</b>			
Passed through Louisiana Commission on Law Enforcement, Practical Intervention Program			
	26-578	897-1-801	26,372
<b>Bureau of Justice Assistance</b>			
Passed through Louisiana Commission on Law Enforcement, Victim Assistance Program			
	26-573	C97-1-801	58,758
<b>Juvenile Justice and Delinquency Prevention</b>			
Passed through Louisiana Department of Public Safety and Corrections, Youth Alcohol Program			
	26-541	9811	18,875
<b>Juvenile Justice and Delinquency Prevention</b>			
Passed through Louisiana Department of Education, Governor's Safe and Drug Free Schools and Communities Act Program			
	26-548	28-83-768-5-1	27,300
Subtotal U.S. Department of Justice			_____112,495
<b>Total Expenditures of Federal Awards</b>			... 178,864

**NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Item A - Single Audit Requirements -**

In July 1996, the Single Audit Act Amendments of 1996 (1996 Act) was enacted and superseded the Single Audit Act of 1986. In June 1997 OMB issued a revised Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*, to implement the changes from the 1996 Act and to revised Circular A-133. The new requirements exempt an entity expending less than \$200,000 of Federal funds from the requirements of Single Audit. Therefore, the District Attorney of the Eighth Judicial District is exempt from Single Audit requirements for the fiscal year ended December 31, 1997.

Supplementary schedule. Prepared for purposes of additional analysis only.

**WILLIAM E. WEATHERFORD**  
CERTIFIED PUBLIC ACCOUNTANT  
181 WHITE OAK LANE  
NATCHEBOCHES, LOUISIANA 71401  
(504) 887-1821

**REPORT ON COMPLIANCE AND ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH  
GOVERNMENT ACCOUNTING STANDARDS**

Honorable Terry Bevan, District Attorney  
of the Eighth Judicial District  
Post Office Drawer 1374  
Winfield, Louisiana 71483

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Win Parish, Winfield, Louisiana, a component unit of the Win Parish Police Jury, Winfield, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Eighth Judicial District as of and for the year ended December 31, 1993, and have issued my report thereon dated October 30, 1998. 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 Eighth Judicial District, Win Parish, Winfield, Louisiana, component unit financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, non-compliance with which could have a direct and material effect on the determination of financial statement 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 instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying Schedule of Audit Findings as items 93-C-1 and 93-C-2.

I also noted certain immaterial instances of noncompliance that I have reported to the District Attorney of the Eighth Judicial District in a separate letter dated October 30, 1998.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the District Attorney of the Eighth Judicial District, Win Parish, Winfield, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing an opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involved matters coming to my attention relating to significant deficiencies in the design or operation of the internal control

The Honorable Tracy R. Reeves, District  
Attorney of the Eighth Judicial District  
Post Office Box 1074  
Winfield, Louisiana 71483

over financial reporting that, in my judgement, could adversely affect the District Attorney of the Eighth Judicial District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements. Reportable conditions are described in the accompanying Schedule of Audit Findings as item 934-1.

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 component unit 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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described above are a material weakness. I have also noted other matters involving the internal control over financial reporting that I have reported to the District Attorney in a separate letter dated October 30, 1998.

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

  
William E. Weatherford  
Certified Public Accountant

Natchitoches, Louisiana  
October 30, 1998

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINFIELD, LOUISIANA  
SCHEDULE OF AUSTY FORTSONG  
YEAR ENDED DECEMBER 31, 1997**

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Win Parish, Winfield, Louisiana as of and for the year ended December 31, 1997 and have issued my report thereon dated October 30, 1998. I conducted my audit in accordance with generally accepted accounting standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. My audit of the financial statements as of December 31, 1997 resulted in an unqualified opinion.

**SECTION I. — Summary of Auditor's Reports**

- a. My audit of the financial statements disclosed reportable conditions in internal control, none of which I considered to be material weaknesses.
- b. My audit of the financial statements disclosed reportable instances of noncompliance with laws and regulations, none of which I considered to be material to the financial statements of the auditee.
- c. In connection with my audit of the financial statements for the year ended December 31, 1997, a management letter was issued.

**SECTION II. — Findings Required to be Reported in Accordance with GASBS**

Reference	Description of Finding	Recommendation
92-C-1	<p>Audited financial statements not completed within six months of the close of the fiscal year end. LRS 24-512</p> <p>Annual audited financial statements for the District Attorney of the Eighth Judicial District are required to be completed by June 30 of each year. The 1996 and 1997 audited financial statements were completed after the mandatory date.</p>	<p>Engage new certified public accountant and obtain assurance of timely report issuance.</p>

(Continued)

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINSTON, LOUISIANA  
SCHEDULE OF AUDIT FINDINGS (CONTINUED)  
YEAR ENDED DECEMBER 31, 1992**

Reference	Description of Finding	Recommendation
92-C-2	<p>Budgeted revenues in the general fund exceed actual revenues by more than five percent. LRS 29:1219</p> <p>General Fund budgeted revenues of \$499,224 exceed actual revenues of \$324,218 by \$174,904 or forty-nine percent. Revised Statute 29:1219 requires the budget to be amended whenever revenues and other sources fall to most budgeted amounts by five percent or more.</p>	<p>Prepare amended budget whenever there is a five percent variance between actual and budgeted revenues or expenditures.</p>

## SECTION III — Internal Control

Reference	Description of Finding	Recommendation
92-I-1	<p>Software Program Maintaining File Records for the Workless Check Fund is Inoperable</p> <p>The software program used to record and maintain case histories of Workless Check cases failed. Management has been unable to restore its backup or install new data. No complete record of Workless Check cases currently exists.</p>	<p>Obtain new accounting software and immediately begin using it to record cases.</p>

**WILLIAM E. WEATHERFORD**  
**CERTIFIED PUBLIC ACCOUNTANT**  
160 WHITE OAK LANE  
NATCHITOCHULES, LOUISIANA 71407  
(504) 357-1521

Honorable Terry Reeves, District Attorney  
of the Eighth Judicial District  
Post Office Drawer 1374  
Winfield, Louisiana 71403

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana, a component unit of the Winn Parish Police Jury, Winfield, Louisiana, and the combining individual fund and across group of the Eighth Judicial District as of and for the year ended December 31, 1997, and have issued my report thereon dated October 30, 1998.

In planning and performing my audit, I considered the District Attorney of the Eighth Judicial District's compliance with laws and regulations and internal control over financial reporting in order to determine my procedures for the purpose of expressing an opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting or compliance with laws and regulations.

During performance of my audit procedures, I noted the following instances of non-compliance, internal control weaknesses, and opportunities to improve overall financial operations of the office of the District Attorney.

**97-94-1 Finding:**  
The financial records of the District Attorney of the Eighth Judicial District for the year ended December 31, 1997 were in a poor condition with many receipts and disbursements improperly coded or mis-identified. This situation appears to result from the administrative assistant having too little time to devote to accounting duties.

**Recommendation:**  
I recommend that consideration be given to hiring a bookkeeper/accountant to be responsible for current and accurate in-house financial records and reports.

**97-94-2 Finding:**  
During the year, the bank account for the District Attorney's Operating Account was assessed significant service charges. This appears to have resulted from inaccurate current financial information.

**Recommendation:**  
Since the Office of the District Attorney operates on an extremely close cash flow, that frequently requires checks to be held past the invoice due date, I suggest that a full-time bookkeeper/accountant be hired to closely monitor bank balances and outstanding checks in the bank so that management will have accurate information concerning the daily availability of funds.



Honorable Terry Keenan, District Attorney  
of the Eighth Judicial District

Page 2

- 97-M-3 Finding:**  
During my examination, I noted that employer payroll taxes were sometimes paid after their due date.
- Recommendation:**  
I strongly suggest that all employer payroll tax returns be filed when due and that all payroll tax deposits be made when due. I suggest that a full-time bookkeeper/accountant could assist in ensuring the timely paying of payroll tax deposits.
- 97-M-4 Finding:**  
I noted that employee requests for mileage reimbursements did not always include a complete description of their destinations or the purpose of the trip.
- Recommendation:**  
I suggest that all mileage reimbursement requests prepared by employees be fully completed before reimbursement is approved.
- 97-M-5 Finding:**  
Employees of the Office of the District Attorney often purchase meals when traveling in excess of the Louisiana State Travel Guidelines.
- Recommendation:**  
I strongly urge the District Attorney to reimburse employees no more than the amount allowed by the State Travel Guidelines.
- 97-M-6 Finding:**  
The District Attorney of the Eighth Judicial District was assessed bank service charges on non-interest bearing demand deposits. Banks may only assess monthly fees on interest-bearing accounts and then only up to the amount of interest earned.
- Recommendation:**  
I suggest that the bank be requested to return these improper fees.

These findings are not intended to be all inclusive and are not intended to be critical of anyone.

  
William B. Minkendorf  
Certified Public Accountant

Natchitoches, Louisiana  
October 30, 1998

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
MONROE, LOUISIANA  
DECEMBER 31, 1997

MANAGEMENT INFORMATION ACTION INTERCURRENT YEAR AGENCY EXPENSE

REFERENCE	DESCRIPTION OF PROGRAM	CUMULATIVE ACTION PLANNED	CONTACT PERSON	ANTICIPATED COMPLETION DATE
97-0-1	Annual Financial Statements are issued by June 30	Example are certified public accountants to perform annual audit.	Terry Kozart	December 31, 1998
97-0-2	Annual Budget not prepared a few actual revenues failed to meet budgeted amounts by three percent	Annual budgets will be prepared if less required	Terry Kozart	N/A
97-0-3	Workforce Chart Paid software inoperable	Purchase new software to record department of workforce-chart cases	Terry Kozart	December 31, 1998
97-0-4-1	Drawn and Impasse coding of observations not present in General Fund	A. All-time backlogs/observations will be filed	Terry Kozart	January 31, 1999
97-0-4-2	Significant back service charges assessed in 1997	A. All-time backlogs/observations will be filed to provide accurate financial information on back availability	Terry Kozart	January 31, 1999
97-0-4-3	Payroll issues sometimes paid after due date	A. All-time backlogs/observations will be filed to ensure timely filing of payroll issues	Terry Kozart	January 31, 1999
97-0-4-4	Employee mileage reimbursement requests not fully completed	A.1 mileage reimbursement requests will be filed and properly completed before reimbursement is disbursed	Terry Kozart	November 30, 1998
97-0-4-5	Actual allowances requested by employees are in excess of State Travel Guidelines	A.1 actual reimbursements for employee travel will be limited to amounts approved by the Louisiana State Travel Guide	Terry Kozart	November 30, 1998
97-0-4-6	Impasse back service charges	The back will be reported to actual impasse service charges	Terry Kozart	October 30, 1998

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINFIELD, LOUISIANA  
DECEMBER 31, 1997**

**MANAGEMENT'S SUMMARY  
OF PRIOR YEAR AUDIT FINDINGS**

Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-0097

The management of the District Attorney of the Eighth Judicial District, Winn Parish, Winfield, Louisiana has provided the following section summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended December 31, 1996.

**General Fund Bank Overdraft — (Not Resolved) (1996) Page 5**

The office of the District Attorney has attempted to increase revenues and other financial sources to provide additional funds to allow payment of obligations when due. However, this action has been ineffective to date, and printed checks must often be held past the due date creating an "overdraft" in the bank balance.

**General Fund Deficit — (Not Resolved) (1995) Page 5**

Requests for adequate funding from the Parish Police Jury have not been accepted or acted upon by that governing body even though Louisiana Revised Statutes require the Police Jury to fully fund the operations of the court system. Therefore, a deficit in the fund balance of the general fund exists on December 31, 1997.

**Pre-Trial Intervention Special Revenue Fund Deficit — (Resolved) (1996)**

The Pre-Trial Intervention Special Revenue Fund has a positive fund balance of \$685 on December 31, 1997.

**Audited Financial Statements were not submitted within time frame required by law — (Not Resolved) (1995) — Finding 97-C-1**

Audited financial statements for December 31, 1997 were not issued within the time frame required by law. The District Attorney of the Eighth Judicial District intends to engage a certified public accountant that has a full-time practice to provide financial auditing services so that the June 30 filing deadline will be satisfied on all audits.

**Budget Law Violations — (Not Resolved) (1995) — Finding 97-C-2**

Every effort is made to comply with the Louisiana Budget Law. However, failure of the Winn Parish Police Jury to pay expenses incurred by the office of the District Attorney forces a violation of Budget Law. The Office of the District Attorney will continue to strive to meet all Budget Law requirements while providing a high level of service to the citizens of Winn Parish.