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**DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT**  
Parishes of Franklin, Richland, and West Carroll, Louisiana

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

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 7-28-99

**VERNON R  
COON**

**CERTIFIED PUBLIC ACCOUNTANT**

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana

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

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DISTRICT ATTORNEY OF THE  
 FIFTH JUDICIAL DISTRICT  
 Parishes of Franklin, Richland,  
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 Contents, December 31, 1998

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## Independent Auditor's Report

MEMBER AMERICAN  
INSTITUTE OF CERTIFIED  
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PRACTICE LIMITED TO  
GOVERNMENTAL  
ACCOUNTING, AUDITING  
AND FINANCIAL REPORTING

DISTRICT ATTORNEY OF THE FIFTH  
JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1998, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of district attorney's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

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DISTRICT ATTORNEY OF THE FIFTH  
JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
Independent Auditor's Report,  
December 31, 1998

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

In accordance with *Government Auditing Standards*, I have also issued reports dated June 25, 1999, on the District Attorney's compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control over financial reporting.



West Monroe, Louisiana  
June 25, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(OVERVIEW)**

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 1998

	GOVERNMENTAL ...FUND TYPE...		FIDUCIARY FUND TYPE - AGENCY FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE FUNDS			
<b>ASSETS</b>					
Cash and cash equivalents	\$206,210	\$78,153	\$15,387		\$299,750
Receivables	10,943	8,677			19,620
Due from other agencies	2,515				2,515
Due from state	713				713
Due from other funds	16				16
Equipment and furniture				\$92,812	92,812
<b>TOTAL ASSETS</b>	<b>\$220,397</b>	<b>\$86,830</b>	<b>\$15,387</b>	<b>\$92,812</b>	<b>\$415,426</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts payable	\$2,850	\$501			\$3,351
Payroll deductions payable	273	31			304
Due to other funds		16			16
Deposits due others			\$15,387		15,387
<b>Total Liabilities</b>	<b>3,123</b>	<b>548</b>	<b>15,387</b>	<b>NONE</b>	<b>19,058</b>
Fund Equity:					
Investment in general fixed assets				\$92,812	92,812
Fund balance - unreserved - undesignated	217,274	86,282			303,556
<b>Total Fund Equity</b>	<b>217,274</b>	<b>86,282</b>	<b>NONE</b>	<b>92,812</b>	<b>396,368</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$220,397</b>	<b>\$86,830</b>	<b>\$15,387</b>	<b>\$92,812</b>	<b>\$415,426</b>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS

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

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>						
Intergovernmental revenues:						
Federal grants		\$7,702	\$7,702	\$80,000	\$93,838	\$13,838
State grants		27,158	27,158	78,000	60,550	(17,450)
Local	\$9,000	9,000				
Commissions on fines and forfeitures	189,000	248,368	59,368			
Use of money and property - interest earnings	7,500	9,569	2,069	4,500	3,995	(505)
Total revenues	<u>205,500</u>	<u>301,797</u>	<u>96,297</u>	<u>162,500</u>	<u>158,383</u>	<u>(4,117)</u>
<b>EXPENDITURES</b>						
General government - judicial:						
Current:						
Personal services and related benefits	185,000	192,898	(7,898)	159,000	159,664	(664)
Operating services	45,000	50,467	(5,467)	13,400	12,329	1,071
Materials and supplies	5,000	4,804	196	1,750	1,110	640
Travel and other charges	24,722	26,095	(1,373)	3,850	4,010	(160)
Other		158	(158)			
Capital Outlay	5,000		5,000	4,000	2,926	1,074
Total expenditures	<u>264,722</u>	<u>274,422</u>	<u>(9,700)</u>	<u>182,000</u>	<u>180,039</u>	<u>1,961</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(59,222)</u>	<u>27,375</u>	<u>86,597</u>	<u>(19,500)</u>	<u>(21,656)</u>	<u>(2,156)</u>
<b>OTHER FINANCING SOURCE (Use)</b>						
Operating transfers in		27,500	27,500	18,000	32,300	14,300
Operating transfers out	(18,000)	(35,300)	(17,300)		(24,500)	(24,500)
Total other financing source (use)	<u>(18,000)</u>	<u>(7,800)</u>	<u>10,200</u>	<u>18,000</u>	<u>7,800</u>	<u>(10,200)</u>

(Continued)



DISTRICT ATTORNEY OF THE  
 FIFTH JUDICIAL DISTRICT  
 Parishes of Franklin, Richland,  
 and West Carroll, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (GAAP Basis) and Actual, etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES</b>	(\$77,222)	\$19,575	\$96,797	(\$1,500)	(\$13,856)	(\$12,356)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>141,029</u>	<u>197,699</u>	<u>56,670</u>	<u>110,865</u>	<u>100,138</u>	<u>(10,727)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$63,807</u>	<u>\$217,274</u>	<u>\$153,467</u>	<u>\$109,365</u>	<u>\$86,282</u>	<u>(\$23,083)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
GOVERNMENTAL FUND TYPE - GENERAL  
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Budget  
(GAAP) Basis and Actual  
For the Year Ended December 31, 1997

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>REVENUES</b>						
Intergovernmental revenues:						
Federal grants		\$2,330	\$2,330	\$75,600	\$75,304	(\$296)
State grants		24,784	24,784	101,500	97,018	(4,482)
Local	\$6,000	\$7,000	1,000			
Commissions on fines and forfeitures	170,000	192,254	\$22,254			
Use of money and property - interest earnings	8,000	10,479	2,479	4,000	4,539	539
Other revenues		6,964	6,964		8	8
Total revenues	<u>184,000</u>	<u>243,811</u>	<u>59,811</u>	<u>181,100</u>	<u>176,869</u>	<u>(4,231)</u>
<b>EXPENDITURES</b>						
General government - judicial:						
Current:						
Personal services and related benefits	185,000	188,408	(3,408)	151,800	153,240	(1,440)
Operating services	35,000	38,083	(3,083)	13,500	15,657	(2,157)
Materials and supplies	6,000	6,586	(586)	5,000	4,462	538
Travel and other charges	20,000	19,350	650	2,200	6,836	(4,636)
Other		129	(129)			
Capital outlay	10,000	10,272	(272)	6,000	6,917	(917)
Total expenditures	<u>256,000</u>	<u>262,828</u>	<u>(6,828)</u>	<u>178,500</u>	<u>187,112</u>	<u>(8,612)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(72,000)</u>	<u>(19,017)</u>	<u>52,983</u>	<u>2,600</u>	<u>(10,243)</u>	<u>(12,843)</u>
<b>OTHER FINANCING SOURCE (Use)</b>						
Operating transfers in		40,000	40,000	7,500	24,500	17,000
Operating transfers out	(7,500)	(24,500)	(17,000)		(40,000)	(40,000)
Total other financing source (use)	<u>(7,500)</u>	<u>15,500</u>	<u>23,000</u>	<u>7,500</u>	<u>(15,500)</u>	<u>(23,000)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	<u>(79,500)</u>	<u>(3,517)</u>	<u>75,983</u>	<u>10,100</u>	<u>(25,743)</u>	<u>(35,843)</u>

(Continued)

DISTRICT ATTORNEY OF THE  
 FIFTH JUDICIAL DISTRICT  
 Parishes of Franklin, Richland,  
 and West Carroll, Louisiana  
 GOVERNMENTAL FUND TYPE  
 Combined Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Budget  
 (GAAP Basis) and Actual, etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>\$179,279</u>	<u>\$201,216</u>	<u>\$21,937</u>	<u>\$112,444</u>	<u>\$125,881</u>	<u>\$13,437</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$99,779</u></u>	<u><u>\$197,699</u></u>	<u><u>\$97,920</u></u>	<u><u>\$122,544</u></u>	<u><u>\$100,138</u></u>	<u><u>(\$22,406)</u></u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal 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 judicial district encompasses the parishes of Franklin, Richland, and West Carroll, Louisiana.

**A. REPORTING ENTITY**

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

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Franklin, Richland, and West Carroll Parish Police Juries for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entities is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

DISTRICT ATTORNEY OF THE  
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Notes to the Financial Statements (Continued)

- 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.

Because the Richland Parish Police Jury maintains and operates the parish courthouse in which the district attorney's office is located, the district attorney was determined to be a component unit of the Richland Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

## **B. FUND ACCOUNTING**

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

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

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on

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Notes to the Financial Statements (Continued)

the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district attorney's current operations require the use of governmental and fiduciary funds, and are described as follows:

**Governmental Funds:**

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

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

**Special Revenue Funds**

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

**Fiduciary Fund Type - Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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

General fixed assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures (capital outlay) in the governmental funds

DISTRICT ATTORNEY OF THE  
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Notes to the Financial Statements (Continued)

and the related assets are reported in the general fixed assets account group. Approximately 3 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 97 per cent are based on actual historical costs. General fixed assets provided by the parish police juries are not recorded in the general fixed assets account group. No depreciation has been provided on general fixed assets. The district attorney has no long-term debt at December 31, 1998.

**D. BASIS OF ACCOUNTING**

The financial and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

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

**Revenues**

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

Grants are recorded when the district attorney is entitled to the funds.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

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Notes to the Financial Statements (Continued)

Substantially all other revenues are recorded when received.

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

**Expenditures**

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

**Other Financing Source (Use)**

Transfers between funds which are not expected to be repaid are accounted for as other financing source (use) and are recognized when the underlying events occur.

**E. BUDGET PRACTICES**

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

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

**F. CASH AND CASH EQUIVALENTS**

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and



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 Notes to the Financial Statements (Continued)

time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1998, the district attorney has cash (book balances) totaling \$299,750, as follows:

Demand deposits	\$53,338
Time deposits	<u>246,412</u>
Total	<u><u>\$299,750</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at December 31, 1998 are secured as follows:

Bank balances	<u>\$313,610</u>
Federal deposit insurance	\$302,406
Pledged securities (uncollateralized)	<u>100,033</u>
Total	<u><u>\$402,439</u></u>

**G. VACATION AND SICK LEAVE**

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

**H. TOTAL COLUMNS ON  
 COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

DISTRICT ATTORNEY OF THE  
 FIFTH JUDICIAL DISTRICT  
 Parishes of Franklin, Richland,  
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 Notes to the Financial Statements (Continued)

**2. RECEIVABLES**

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental revenues:			
Federal - Department of Health and Human Services		\$8,677	\$8,677
Commissions on fines and forfeitures	\$10,943		10,943
Total	<u>\$10,943</u>	<u>\$8,677</u>	<u>\$19,620</u>

**3. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in equipment and furniture for the two years ended December 31, 1998, follows:

Balance, January 1, 1997	\$71,797
Additions:	
Year ended December 31, 1997	19,104
Year ended December 31, 1998	2,926
Deletions:	
Year ended December 31, 1997	(1,015)
Year ended December 31, 1998	<u>NONE</u>
Balance, December 31, 1998	<u>\$92,812</u>

The beginning balance has been restated based on the results of a complete physical inventory taken during 1997. Additions for 1997 include equipment, valued at \$1,915, purchased by the police jury.

**4. PENSION PLAN**

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

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and West Carroll, Louisiana  
Notes to the Financial Statements (Continued)

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the system. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below age 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Plan members are required by state statute to contribute 7.0 per cent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. No contribution is currently required by the district attorney. Contributions to the system include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the system for the years ending December 31, 1998, 1997, and 1996, were \$891, \$2,186 and \$2,713, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE  
 FIFTH JUDICIAL DISTRICT  
 Parishes of Franklin, Richland,  
 and West Carroll, Louisiana  
 Notes to the Financial Statements (Continued)

**5. CHANGES IN UNSETTLED  
 DEPOSITS DUE TO OTHERS**

A summary of changes in unsettled deposits due to others for the two years ended December 31, 1998, follows:

	<u>SPECIAL ASSET FORFEITURE</u>	<u>HOT CHECK UNIT</u>
Balance at December 31, 1996	\$4,958	NONE
Additions:		
Year ended December 31, 1997	\$170,369	\$249,517
Year ended December 31, 1998	191,836	279,279
Reductions:		
Year ended December 31, 1997	(169,744)	(249,517)
Year ended December 31, 1998	<u>(182,750)</u>	<u>(278,561)</u>
Balance at December 31, 1998	<u>\$14,669</u>	<u>\$718</u>

**6. LITIGATION AND CLAIMS**

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

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

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the parish police juries, or directly by the state.

**SUPPLEMENTAL INFORMATION SCHEDULES**

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended December 31, 1998

**SPECIAL REVENUE FUNDS**

**TITLE IV-D FUND**

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

**FAMILIES IN NEED OF SERVICES (FINS)**

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

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1998

	TITLE IV-D	FINS	TOTAL
<b>ASSETS</b>			
Cash and cash equivalents	\$77,486	\$667	\$78,153
Receivables	8,677		8,677
	<b>\$86,163</b>	<b>\$667</b>	<b>\$86,830</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities			
Accounts payable	\$381	\$120	\$501
Withholdings payable	31		31
Due to other funds	16		16
Total Liabilities	428	120	548
Fund Equity - fund balance - unreserved - undesignated	85,735	547	86,282
	<b>\$86,163</b>	<b>\$667</b>	<b>\$86,830</b>

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
SPECIAL REVENUE FUNDS

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

	<u>TITLE IV-D</u>	<u>FINS</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal - Department of Health and Human Services	\$93,838		\$93,838
State grant - Department of Social Services	32,550	\$28,000	60,550
Use of money and property - interest earnings	3,995		3,995
Total revenues	<u>130,383</u>	<u>28,000</u>	<u>158,383</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	135,664	24,000	159,664
Operating services	8,082	4,247	12,329
Materials and supplies	1,003	107	1,110
Travel and related charges	2,800	1,210	4,010
Capital outlay	2,926		2,926
Total expenditures	<u>150,475</u>	<u>29,564</u>	<u>180,039</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>(20,092)</u>	<u>(1,564)</u>	<u>(21,656)</u>
<b>OTHER FINANCING SOURCE (Use)</b>			
Operating transfers in	32,300		32,300
Operating transfers out	(24,500)		(24,500)
Total other financing source (use)	<u>7,800</u>	<u>NONE</u>	<u>7,800</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	(12,292)	(1,564)	(13,856)
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>98,027</u>	<u>2,111</u>	<u>100,138</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$85,735</u></u>	<u><u>\$547</u></u>	<u><u>\$86,282</u></u>



DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended December 31, 1997

	<u>TITLE IV-D</u>	<u>FINS</u>	<u>TOTAL</u>
<b>REVENUES</b>			
Intergovernmental revenues:			
Federal - Department of Health and Human Services	\$75,304		\$75,304
State grant - Department of Social Services	69,018	\$28,000	97,018
Use of money and property - interest earnings	4,539		4,539
Other revenue	8		8
Total revenues	<u>148,869</u>	<u>28,000</u>	<u>176,869</u>
<b>EXPENDITURES</b>			
General government - judicial:			
Current:			
Personal services and related benefits	133,865	19,375	153,240
Operating services	12,544	3,113	15,657
Materials and supplies	1,921	2,541	4,462
Travel and related charges	3,730	3,106	6,836
Capital outlay	4,079	2,838	6,917
Total expenditures	<u>156,139</u>	<u>30,973</u>	<u>187,112</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>(7,270)</u>	<u>(2,973)</u>	<u>(10,243)</u>
<b>OTHER FINANCING SOURCE (Use)</b>			
Operating transfers in	24,500		24,500
Operating transfers out	(40,000)		(40,000)
Total other financing source (use)	<u>(15,500)</u>	<u>NONE</u>	<u>(15,500)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	<u>(22,770)</u>	<u>(2,973)</u>	<u>(25,743)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>120,797</u>	<u>5,084</u>	<u>125,881</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$98,027</u>	<u>\$2,111</u>	<u>\$100,138</u>

**DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
As of and for the Two Years Ended December 31, 1998**

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SPECIAL ASSET FORFEITURE FUND**

The Special Asset Forfeiture Fund was established in compliance with Louisiana Revised Statute 40:2616 and consists of seized property and controlled substances that, if not rightfully claimed, is subject to forfeiture to law enforcement agencies that participated in the seizing process.

**HOT CHECK UNIT FUND**

The Hot Check Unit Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used only to defray the salaries and expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the year Ended December 31, 1998

	<u>SPECIAL ASSET FORFEITURE</u>	<u>HOT CHECK UNIT</u>	<u>TOTAL</u>
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR - DUE TO OTHERS</b>	<u>\$5,583</u>	<u>NONE</u>	<u>\$5,583</u>
<b>ADDITIONS</b>			
Deposits:			
Bond forfeitures	132,461		132,461
Bond fees	43,383		43,383
Asset forfeitures	15,665		15,665
Interest earned on demand deposits	327		327
Merchant funds		<u>279,279</u>	<u>279,279</u>
Total additions	<u>191,836</u>	<u>279,279</u>	<u>471,115</u>
Total	<u>197,419</u>	<u>279,279</u>	<u>476,698</u>
<b>REDUCTIONS</b>			
Deposits settled to:			
State agencies	1,745		1,745
Sheriff's Fees	44,954		44,954
Franklin Parish Sheriff		257	257
Richland Parish Sheriff		16,810	16,810
District Attorney	51,312	56,645	107,957
Criminal Court Fund	44,727		44,727
Clerk of Court	830		830
Indigent Defender Board	37,182		37,182
Payments to merchants		204,846	204,846
Refunds		3	3
Other reductions	2,000		2,000
Total reductions	<u>182,750</u>	<u>278,561</u>	<u>461,311</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR - DUE TO OTHERS</b>	<u>\$14,669</u>	<u>\$718</u>	<u>\$15,387</u>

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in  
Unsettled Deposits Due to Others  
For the Year Ended December 31, 1997

	SPECIAL ASSET FORFEITURE	HOT CHECK UNIT	TOTAL
<b>UNSETTLED DEPOSITS AT BEGINNING OF YEAR - DUE TO OTHERS</b>	<u>\$4,958</u>	NONE	<u>\$4,958</u>
<b>ADDITIONS</b>			
Deposits:			
Seized property	14,691		14,691
Bond forfeitures	60,095		60,095
Bond fees	87,824		87,824
Asset forfeitures	7,135		7,135
Interest earned on demand deposits	624		624
		\$249,51	
Merchant funds		7	249,517
Total additions	<u>170,369</u>	<u>249,517</u>	<u>419,886</u>
Total	<u>175,327</u>	<u>249,517</u>	<u>424,844</u>
<b>REDUCTIONS</b>			
Deposits settled to:			
State agencies	1,096		1,096
Sheriff's Fees	44,102		44,102
Richland Parish Sheriff		12,596	12,596
West Carroll Parish Sheriff		127	127
District Attorney	43,717	53,193	96,910
Criminal Court Fund	45,468		45,468
Clerk of Court	470		470
Indigent Defender Board	34,891		34,891
Payments to merchants		183,601	183,601
Total reductions	<u>169,744</u>	<u>249,517</u>	<u>419,261</u>
<b>UNSETTLED DEPOSITS AT END OF YEAR - DUE (FROM)/TO OTHERS</b>	<u><u>\$5,583</u></u>	<u><u>NONE</u></u>	<u><u>\$5,583</u></u>

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

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



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

DISTRICT ATTORNEY OF THE  
FIFTH JUDICIAL DISTRICT  
Parishes of Franklin, Richland,  
and West Carroll, Louisiana

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

### Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Fifth Judicial District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 98-1.

### Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Fifth Judicial District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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PUBLIC ACCOUNTANTS  
  
SOCIETY OF LOUISIANA  
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PRACTICE LIMITED TO  
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DISTRICT ATTORNEY OF THE FIFTH  
JUDICIAL DISTRICT  
Parishes of Franklin, Richland, and  
West Carroll, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
December 31, 1998

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

A handwritten signature in black ink, appearing to be 'V. M. G.', written in a cursive style.

West Monroe, Louisiana  
June 25, 1999

DISTRICT ATTORNEY OF THE FIFTH  
JUDICIAL DISTRICT  
Parishes of Franklin, Richland, and West Carroll, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney of the Fifth Judicial District.
2. One instance of noncompliance material to the financial statements of District Attorney of the Fifth Judicial District was disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**98-1 Advance Payroll Payments**

**Finding:** Employees were allowed to receive payroll advances. Article VII, Section 14, of the Louisiana Constitution of 1974 provides that, among other things, the funds of a political subdivision shall not be loaned to any person. Several opinions of the Attorney General have opined that payroll advances to employees would be a violation of the above section. During my tests of payroll it was noted that, on occasion, employees are paid prior to their normal payroll date. Any payments to employees in excess of amounts earned as of that date is a violation of Article VII, Section 14.

**Recommendation:** The district attorney should prohibit employees from receiving paychecks prior to normal payroll dates



DISTRICT ATTORNEY OF THE FIFTH  
JUDICIAL DISTRICT  
Parishes of Franklin, Richland, and West Carroll, Louisiana

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

The following audit finding was reported in the audit for the two years ended December 31, 1996.

**Need to Comply with Louisiana  
Local Government Budget Act**

**Finding:** The auditor noted that a budget had not been adopted for the FINS Special Revenue Fund and that there were material unfavorable variances between budgeted and actual expenditures for the General Fund.

**Recommendation:** The auditor recommended that the district attorney adopt budgets for each special revenue fund and amend each budget as required by the statutes.

**Current Status:** The finding has been resolved by management of the district attorney's office.

**OFFICE OF THE**



**DISTRICT ATTORNEY**

**FIFTH JUDICIAL DISTRICT**

**FRANKLIN, RICHLAND, WEST CARROLL PARISHES**

**WILLIAM R. COENEN, JR.**

**DISTRICT ATTORNEY**

**P. O. Box 389**

**Rayville, Louisiana 71269**

**Telephone 318-728-3227**

**Facsimile 318-728-4498**

**CRIMINAL DIVISIONS:**

**FRANKLIN PARISH**

**JOHNNY R. BOOTHE**

**RICHLAND PARISH**

**PENNY W. DOUCIERE**

**WEST CARROLL PARISH**

**JOHN M. LANCASTER**

**CIVIL DIVISION**

**DAVID P. DOUGHTY**

**CHILD SUPPORT ENFORCEMENT**  
**JAMES W. BERRY**

**JUVENILE AND CHILD WELFARE**  
**TERRY A. DOUGHTY**

**FAMILIES IN NEED OF SERVICE**  
**STEPHEN G. DEAN**

**VICTIM ASSISTANCE COORDINATOR**  
**JANET L. CHANEY**

**June 25, 1999**

**Legislative Audit Advisory Council**

**Daniel G. Kyle, Secretary**

**P. O. Box 94397**

**Baton Rouge, LA 70804-9397**

**Dear Sir:**

The following is the District Attorney's corrective action plan for the audit report issued by Vernon R. Coon, CPA, dated June 25, 1999, on the District Attorney for the Fifth Judicial District for the two years ended December 31, 1998.

**98-1 Advance Payroll Payments**

**Planned Corrective Action**

No advance payroll payments will be made in the future.

Respectfully,

A handwritten signature in cursive script, appearing to read "William R. Coenen, Jr.", written over the word "Respectfully".

**WILLIAM R. COENEN, JR.**  
**District Attorney**