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DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

ANNUAL FINANCIAL STATEMENTS
WITH AUDITOR'S REPORTS
For the Year Ended December 31, 1998

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 7-14-99

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INDEPENDENT AUDITOR'S REPORT

The Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Beauregard Parish

I have audited the accompanying general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

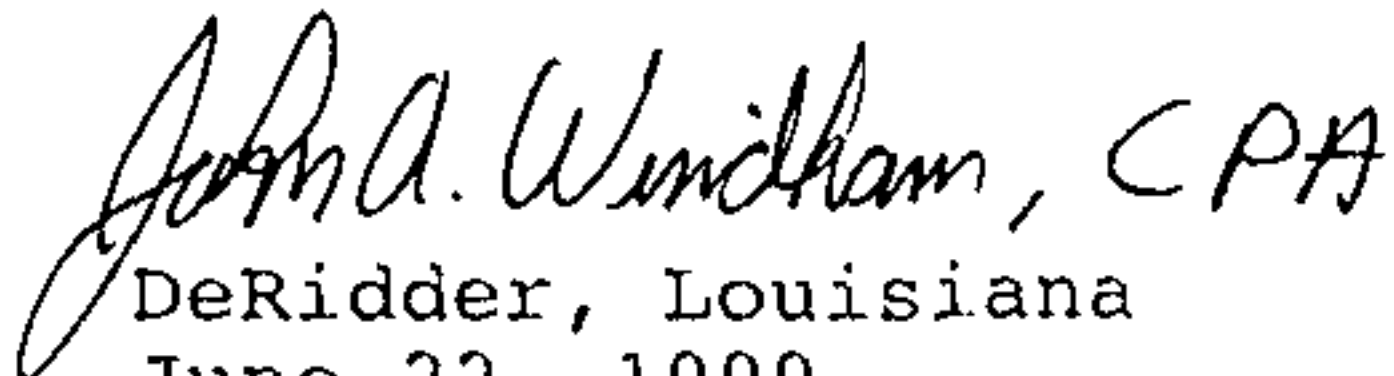
I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable 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 general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

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

The Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Beauregard Parish

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated June 22, 1999 on my consideration of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's internal control over financial reporting and my test of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish. 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.


DeRidder, Louisiana
June 22, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
December 31, 1998

	Governmental Fund Types	
<u>ASSETS</u>	<u>General</u>	<u>Special Revenue</u>
Cash	\$ 309,835	\$ 71,102
Due from other governmental units	34,805	26,723
Due from other funds	21	---
Prepaid insurance	4,835	525
Equipment and vehicles	---	---
Total Assets	\$ 349,496	\$ 98,350
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	\$ 64,429	\$ 6,894
Payroll taxes payable	2,512	690
Due to other funds	---	---
Due to litigants and others	---	---
Total Liabilities	\$ 66,941	\$ 7,584
Fund Equity:		
Investment in general fixed assets	\$ ---	\$ ---
Fund balances - unreserved - undesignated	282,555	90,766
Total Fund Equity	\$ 282,555	\$ 90,766
Total Liabilities and Fund Equity	\$ 349,496	\$ 98,350

Statement A

Fiduciary Fund Type <u>Agency Fund</u>	Account Group <u>General Fixed Assets</u>	Totals (Memorandum Only) <u>Only</u>
\$ 66	\$ ---	\$ 381,003
---	---	61,528
---	---	21
---	---	5,360
<u>---</u>	<u>326,247</u>	<u>326,247</u>
<u>\$ 66</u>	<u>\$ 326,247</u>	<u>\$ 774,159</u>
\$ ---	\$ ---	\$ 71,323
---	---	3,202
21	---	21
<u>45</u>	<u>---</u>	<u>45</u>
<u>\$ 66</u>	<u>\$ ---</u>	<u>\$ 74,591</u>
\$ ---	\$ 326,247	\$ 326,247
<u>---</u>	<u>---</u>	<u>373,321</u>
<u>\$ ---</u>	<u>\$ 326,247</u>	<u>\$ 699,568</u>
<u>\$ 66</u>	<u>\$ 326,247</u>	<u>\$ 774,159</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1998

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<u>REVENUES</u>			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 236,468	\$ 65,635	\$ 302,103
Intergovernmental revenues:			
State grants:			
FINS program	25,000	---	25,000
La. Victim's assistance program	25,000	---	25,000
Beauregard Parish Police Jury reimbursement of operating cost	66,808	10,804	77,612
State of Louisiana - reimbursement of operating cost	---	54,896	54,896
State of Louisiana - incentive payments	8,429	---	8,429
Title IV-D Application fees received	---	700	700
Bonding fees	57,790	---	57,790
Restitution funds	11,000	---	11,000
Interest on investment	10,241	1,623	11,864
Other revenues	4,098	---	4,098
Total Revenues	<u>\$ 444,834</u>	<u>\$ 133,658</u>	<u>\$ 578,492</u>

EXPENDITURES

Salaries and related benefits	\$ 215,553	\$ 45,467	\$ 261,020
Contract labor	72,233	557	72,790
Legal and accounting	3,383	4,020	7,403
Insurance	5,670	5,139	10,809
Office supplies	313	18,399	18,712
Postage	---	5,417	5,417
Repairs and maintenance	3,396	598	3,994
Utilities and telephone	---	8,508	8,508
Rent	---	4,625	4,625
Auto expense	---	959	959
Bonding fee distributions	43,343	---	43,343
Restitution distributions	11,262	---	11,262
Other services	---	1,450	1,450
Travel and conferences	8,852	4,726	13,578
Dues and subscriptions	5,904	11,419	17,323
Education and training	980	---	980
Miscellaneous	189	20	209
Capital outlay	85,720	1,171	86,891
Total Expenditures	<u>\$ 456,798</u>	<u>\$ 112,475</u>	<u>\$ 569,273</u>

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 1998

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$ (11,964)	\$ 21,183	\$ 9,219
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	<u>294,519</u>	<u>69,583</u>	<u>364,102</u>
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 282,555</u>	<u>\$ 90,766</u>	<u>\$ 373,321</u>

(Concluded)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1998

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
<u>REVENUES</u>			
Commission on fines and forfeitures, charges for services, and fees for worthless checks	\$ 232,704	\$ 236,468	\$ 3,764
Intergovernmental revenues:			
State grants:			
FINS program	25,000	25,000	---
La. Victim's assistance program	25,000	25,000	---
Beauregard Parish Police Jury - reimbursement of operating cost	65,416	66,808	1,392
State of Louisiana - reimbursement of operating cost	---	---	---
State of Louisiana - incentive payments	8,429	8,429	---
Title IV-D Application fees received	---	---	---
Bonding fees	63,683	57,790	(5,893)
Restitution funds	11,000	11,000	---
Interest on investments	8,665	10,241	1,576
Other revenues	3,875	4,098	223
Total Revenues	<u>\$ 443,772</u>	<u>\$ 444,834</u>	<u>\$ 1,062</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 216,030	\$ 215,553	\$ 477
Contract labor	70,509	72,233	(1,724)
Legal and accounting	2,250	3,383	(1,133)
Insurance	4,870	5,670	(800)
Office supplies	---	313	(313)
Postage	---	---	---
Repairs and maintenance	3,396	3,396	---
Utilities and telephone	---	---	---
Rent	---	---	---
Auto expense	---	---	---
Bonding fee distributions	47,762	43,343	4,419
Restitution distributions	11,000	11,262	(262)
Other services	---	---	---
Travel and conferences	8,796	8,852	(56)
Dues and subscriptions	5,206	5,904	(698)
Education and training	1,200	980	220
Miscellaneous	---	189	(189)
Capital outlay	85,720	85,720	---
Total Expenditures	<u>\$ 456,739</u>	<u>\$ 456,798</u>	<u>\$ (59)</u>

Statement C

<u>Special Revenue Fund Types</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 70,405	\$ 65,635	\$ (4,770)	\$ 303,109	\$302,103	\$ (1,006)
---	---	---	25,000	25,000	---
---	---	---	25,000	25,000	---
10,804	10,804	---	76,220	77,612	1,392
54,828	54,896	68	54,828	54,896	68
---	---	---	8,429	8,429	---
700	700	---	700	700	---
---	---	---	63,683	57,790	(5,893)
---	---	---	11,000	11,000	---
1,580	1,623	43	10,245	11,864	1,619
---	---	---	3,875	4,098	223
<u>\$ 138,317</u>	<u>\$ 133,658</u>	<u>\$ (4,659)</u>	<u>\$ 582,089</u>	<u>\$578,492</u>	<u>\$ (3,597)</u>
\$ 44,966	\$ 45,467	\$ (501)	\$ 260,996	\$261,020	\$ (24)
557	557	---	71,066	72,790	(1,724)
2,625	4,020	(1,395)	4,875	7,403	(2,528)
5,202	5,139	63	10,072	10,809	(737)
20,105	18,399	1,706	20,105	18,712	1,393
5,215	5,417	(202)	5,215	5,417	(202)
939	598	341	4,335	3,994	341
6,368	8,508	(2,140)	6,368	8,508	(2,140)
4,625	4,625	---	4,625	4,625	---
894	959	(65)	894	959	(65)
---	---	---	47,762	43,343	4,419
---	---	---	11,000	11,262	(262)
1,832	1,450	382	1,832	1,450	382
4,334	4,726	(392)	13,130	13,578	(448)
9,548	11,419	(1,871)	14,754	17,323	(2,569)
---	---	---	1,200	980	220
---	20	(20)	---	209	(209)
1,171	1,171	---	86,891	86,891	---
<u>\$ 108,381</u>	<u>\$ 112,475</u>	<u>\$ (4,094)</u>	<u>\$ 565,120</u>	<u>\$569,273</u>	<u>\$ (4,153)</u>

(Continued)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
Year Ended December 31, 1998

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$ (12,967)	\$ (11,964)	\$ 1,003
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	\$ 294,519	\$ 294,519	\$ ---
<u>FUND BALANCES AT END OF YEAR</u>	\$ 281,552	\$ 282,555	\$ 1,003

Statement C

<u>Special Revenue Fund Types</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
\$ 29,936	\$ 21,183	\$ (8,753)	\$ 16,969	\$ 9,219	\$ (7,750)
\$ 69,583	\$ 69,583	\$ ---	\$ 364,102	\$364,102	\$ ---
\$ 99,519	\$ 90,766	\$ (8,753)	\$ 381,071	\$373,321	\$ (7,750)

(Concluded)

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements
December 31, 1998

INTRODUCTION

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. His office is staffed by three assistant District Attorneys, an investigator and six secretarial/clerical employees.

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 July of 1984, the GASB issued Statement 1 which provided that all statements and interpretations issued by the National Council on Governmental Accounting (NCGA) continue as generally accepted accounting principles until altered, amended, supplemented, revoked, or superseded by subsequent GASB pronouncements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

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

For financial reporting purposes, the District Attorney includes all funds, account groups and activities that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of his office which includes the hiring and retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the District Attorney's office that are paid by the parish police jury as required by Louisiana law, the District Attorney's office is financially independent. Accordingly, the District Attorney is a separate governmental reporting entity.

C. FUND ACCOUNTING

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

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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

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

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office.

Title IV-D Special Revenue Fund

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

Worthless Check Collection
Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue 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 to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Special District Attorney
Asset Forfeiture Trust Fund

The Special District Attorney Asset Forfeiture Trust Fund was established under the provisions of LSA-R.S. 40:2616(B) which requires that all monies collected from the sale of seized or forfeited assets be deposited into the fund. The District Attorney administers the distribution of monies to the appropriate local, state or federal law enforcement agency

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

that participated in the activity that led to the seizure or forfeiture of the property or deposit of monies under and subject to LSA R.S. 40:2616(B).

D. BASIS OF ACCOUNTING

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

Revenues

Commissions on fines and bond forfeitures are recorded in the year in which they are collected by the parish tax collector. As of December 31, 1998 receivables on commissions for fines and forfeitures amounted to \$13,315.

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

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). These sources (uses) are recorded when the expenditure is incurred.

E. BUDGETS

The District Attorney uses the following budget practices:
The budgets of the District Attorney of the Thirty-Sixty Judicial

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

District, State of Louisiana, Beauregard Parish, are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. Annually the District Attorney adopts a budget for the General and Special Revenue Funds. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The budget for the General and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts, and time deposits. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Under state law, the District Attorney may invest in United States bonds, or treasury notes. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

G. PREPAID ITEMS

Prepaid items consist of insurance premiums paid in the current year on policies that have terms that extend into subsequent years.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

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

Employees of the District Attorney earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave is paid to the employee at

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

his current rate of pay.

Employees earn sick leave at the rate of one day a month, effective immediately upon employment. Ten days a year, not to exceed 30 days, may be accumulated. Unused sick leave lapses upon termination of employment.

At December 31, 1998 the District Attorney had no accumulated and vested leave benefits required to be reported in accordance with NCGA Statement 4 and Statement of Financial Accounting Standard (SFAS) 43.

J. TOTAL COLUMNS ON STATEMENTS

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. CASH AND CASH EQUIVALENTS

At December 31, 1998, the District Attorney has cash and cash equivalents totaling \$381,003, (book balances) as follows:

Demand deposits	\$ 10,240
Interest-bearing demand deposits	148,376
Time deposits	<u>222,387</u>
Total	<u>\$381,003</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. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1998, the District Attorney has \$387,354 in deposits (collected bank balances). These deposits are secured from risk by \$304,670 of federal deposit insurance and \$82,684 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

3. DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units consist of receivables for reimbursement of expenditures under various programs and grants, charges for services and commissions on fines and forfeitures. All amounts are expected to be collected within the next twelve months.

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1998</u>
Improvements other than buildings	\$ 82,233	\$ 8,710	---	\$ 90,943
Equipment and furniture	139,856	78,181	---	218,037
Vehicle	<u>17,267</u>	<u>---</u>	<u>---</u>	<u>17,267</u>
Total	<u>\$ 239,356</u>	<u>\$ 86,891</u>	<u>---</u>	<u>\$ 326,247</u>

5. PENSION PLAN

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

Assistant District Attorneys who earn, as a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 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

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

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 the age of 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 benefit reduced 3 per cent for each year the member retires in advance of 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 by state statute.

The 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 Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

FUNDING POLICY --

Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 1.25 percent of annual covered payroll through June 30, 1998. After June 30, 1998 the District Attorney is not required to contribute to the system. Contributions to the System also include .2 percent 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 \$492, \$1,298, and \$1,887 respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

6. EXPENDITURES OF THE DISTRICT ATTORNEY
NOT INCLUDED IN THE ACCOMPANYING
FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the criminal court fund, the parish police jury or directly by the state. A portion of the salaries of the District Attorney and assistant District Attorneys are paid directly by the state. The parish police jury pays certain salaries and employer contributions of secretarial personnel.

7. DUE TO/FROM OTHER FUNDS

	Due To	Due From
General Fund	\$ 21	\$ ---
Asset Forfeiture Trust Fund	---	21
	\$ 21	\$ 21

8. FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services.

For the year ended December 31, 1998, the District Attorney of the Thirty-Sixth Judicial District expended \$54,896 and \$8,429 in reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

Notes to the Financial Statements

9. YEAR 2000 COMPLIANCE (Y2K)

The District Attorney is in the process of making necessary changes in order to be year 2000 compliant by December 31, 1999. The District Attorney purchased a new software package during the year that will be Year 2000 compliant. The District Attorney is in the testing and customizing stage of the software package as of year end. The new package covers most of the District Attorney's computer operations. Approximately seventy thousand dollars has been committed to this customized package with approximately thirty thousand being expended during the current year. The other computer applications of the District Attorney's office are being updated by the programmer and should be year 2000 compliant by December 31, 1999.

SUPPLEMENTAL INFORMATION SCHEDULES

SPECIAL REVENUE FUNDS

- Title IV-D Fund - To account for the receipt and use of proceeds from state and local sources for the locating and collecting of child support payments owed by absent parents to their family and children.
- Worthless Check Fund - To account for the receipt and use of funds collected as a result of enforcement of payment of worthless checks by individuals issuing them.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
December 31, 1998

<u>ASSETS</u>	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 1998</u>
Cash	\$ 8,210	\$ 62,892	\$ 71,102
Due from other governmental units	26,723	---	26,723
Prepaid insurance	<u>---</u>	<u>525</u>	<u>525</u>
Total Assets	<u>\$ 34,933</u>	<u>\$ 63,417</u>	<u>\$ 98,350</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	\$ 1,610	\$ 5,284	\$ 6,894
Payroll taxes payable	<u>690</u>	<u>---</u>	<u>690</u>
Total Liabilities	<u>\$ 2,300</u>	<u>\$ 5,284</u>	<u>\$ 7,584</u>
 Fund Equity:			
Fund balances - unreserved - undesignated	<u>\$ 32,633</u>	<u>\$ 58,133</u>	<u>\$ 90,766</u>
Total Liabilities and Fund Equity	<u>\$ 34,933</u>	<u>\$ 63,417</u>	<u>\$ 98,350</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1998

	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 1998</u>
<u>REVENUES</u>			
Intergovernmental Revenue:			
Beauregard Parish Police Jury - reimbursement of operating cost	\$ 10,804	\$ ---	\$ 10,804
State of Louisiana - reimbursement of operating costs	54,896	---	54,896
Fees for worthless checks	---	65,635	65,635
Title IV-D Application fees received	700	---	700
Interest on investments	125	1,498	1,623
Total Revenues	<u>\$ 66,525</u>	<u>\$ 67,133</u>	<u>\$ 133,658</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 45,467	\$ ---	\$ 45,467
Legal and accounting	2,250	1,770	4,020
Insurance	3,119	2,020	5,139
Office supplies	647	17,752	18,399
Postage	---	5,417	5,417
Repairs and maintenance	---	598	598
Utilities and telephone	82	8,426	8,508
Rent	4,625	---	4,625
Auto expense	---	959	959
Other services	420	1,030	1,450
Travel and conferences	626	4,100	4,726
Dues and subscriptions	---	11,419	11,419
Miscellaneous	---	20	20
Contract labor	---	557	557
Capital outlay	---	1,171	1,171
Total Expenditures	<u>\$ 57,236</u>	<u>\$ 55,239</u>	<u>\$ 112,475</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 9,289</u>	<u>\$ 11,894</u>	<u>\$ 21,183</u>

(Continued)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISHSPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended December 31, 1998

	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals 1998</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	\$ 23,344	\$ 46,239	\$ 69,583
<u>FUND BALANCES AT END OF YEAR</u>	\$ 32,633	\$ 58,133	\$ 90,766

(Concluded)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1998

	<u>Title IV-D Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>REVENUES</u>			
Intergovernmental Revenue:			
Beauregard Parish Police Jury - reimbursement of operating cost	\$ 10,804	\$ 10,804	\$ ---
State of Louisiana - reimbursement of operating costs	54,828	54,896	68
Fees for worthless checks	---	---	---
Title IV-D Application fees received	700	700	---
Interest on investments	120	125	5
Total Revenues	<u>\$ 66,452</u>	<u>\$ 66,525</u>	<u>\$ 73</u>
<u>EXPENDITURES</u>			
Salaries and related benefits	\$ 44,966	\$ 45,467	\$ (501)
Legal and accounting	2,250	2,250	---
Insurance	3,172	3,119	53
Office supplies	552	647	(95)
Postage	---	---	---
Repairs and maintenance	---	---	---
Utilities and telephone	40	82	(42)
Rent	4,625	4,625	---
Auto expense	---	---	---
Other services	560	420	140
Travel and conferences	834	626	208
Dues and subscriptions	---	---	---
Miscellaneous	---	---	---
Contract labor	---	---	---
Capital outlay	---	---	---
Total Expenditures	<u>\$ 56,999</u>	<u>\$ 57,236</u>	<u>\$ (237)</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 9,453</u>	<u>\$ 9,289</u>	<u>\$ (164)</u>

<u>Worthless Check Fund</u>			<u>Totals 1998</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ ---	\$ ---	\$ ---	\$ 10,804	\$ 10,804	\$ ---
---	---	---	54,828	54,896	68
70,405	65,635	(4,770)	70,405	65,635	(4,770)
---	---	---	700	700	---
1,460	1,498	38	1,580	1,623	43
<u>\$ 71,865</u>	<u>\$ 67,133</u>	<u>\$ (4,732)</u>	<u>\$ 138,317</u>	<u>\$ 133,658</u>	<u>\$ (4,659)</u>
\$ ---	\$ ---	\$ ---	\$ 44,966	\$ 45,467	\$ (501)
375	1,770	(1,395)	2,625	4,020	(1,395)
2,030	2,020	10	5,202	5,139	63
19,553	17,752	1,801	20,105	18,399	1,706
5,215	5,417	(202)	5,215	5,417	(202)
939	598	341	939	598	341
6,328	8,426	(2,098)	6,368	8,508	(2,140)
---	---	---	4,625	4,625	---
894	959	(65)	894	959	(65)
1,272	1,030	242	1,832	1,450	382
3,500	4,100	(600)	4,334	4,726	(392)
9,548	11,419	(1,871)	9,548	11,419	(1,871)
---	20	(20)	---	20	(20)
557	557	---	557	557	---
1,171	1,171	---	1,171	1,171	---
<u>\$ 51,382</u>	<u>\$ 55,239</u>	<u>\$ (3,857)</u>	<u>\$ 108,381</u>	<u>\$ 112,475</u>	<u>\$ (4,094)</u>
<u>\$ 20,483</u>	<u>\$ 11,894</u>	<u>\$ (8,589)</u>	<u>\$ 29,936</u>	<u>\$ 21,183</u>	<u>\$ (8,753)</u>

(Continued)

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended December 31, 1998

	<u>Title IV-D Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	\$ 23,344	\$ 23,344	\$ ---
<u>FUND BALANCES AT END OF YEAR</u>	\$ 32,797	\$ 32,633	\$ (164)

<u>Worthless Check Fund</u>			<u>Totals 1998</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
\$ 46,239	\$ 46,239	\$ ---	\$ 69,583	\$ 69,583	\$ ---
\$ 66,722	\$ 58,133	\$ (8,589)	\$ 99,519	\$ 90,766	\$ (8,753)

(Concluded)

FIDUCIARY FUND TYPE - AGENCY FUND

Asset Forfeiture Trust Fund - To account for the receipt of proceeds from the sale of seized or forfeited contraband and the equitable distribution of these monies to the agencies involved.

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISHFIDUCIARY FUND TYPE - AGENCY FUND
BALANCE SHEET
December 31, 1998

<u>Assets</u>	<u>Asset Forfeiture Trust Fund</u>
Cash	\$ <u>66</u>
<u>Liabilities</u>	
Due to general fund	\$ 21
Due to litigants and others	<u>45</u>
Total liabilities	\$ <u>66</u>

DISTRICT ATTORNEY OF THE THIRTY-SIXTH JUDICIAL DISTRICT
STATE OF LOUISIANA - BEAUREGARD PARISH

FIDUCIARY FUND TYPE - AGENCY FUND
SCHEDULE OF CHANGES IN DEPOSIT BALANCES
For the year ended December 31, 1998

	Asset Forfeiture <u>Trust Fund</u>
<u>Balance at Beginning of Year</u>	\$ 21
<u>Additions</u>	
Deposits	
Confiscation sales and seizures	\$ 41,373
Total cash available	<u>\$ 41,394</u>
<u>Reductions</u>	
Distributions to:	
State Police Troop D	\$ 730
Louisiana District Attorney Association	414
Beauregard Parish Sheriff Department	12,757
Beauregard Parish Police Jury	7,335
District Attorney's general fund	7,335
City of DeRidder	12,757
Total reductions	<u>\$ 41,328</u>
<u>Balance at End of Year</u>	<u>\$ 66</u>

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

The Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Beauregard Parish

I have audited the financial statements of the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish, as of and for the year ended December 31, 1998, and have issued my report thereon dated June 22, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in GOVERNMENT AUDITING STANDARDS, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's general purpose 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 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 no instances of noncompliance that are required to be reported under GOVERNMENT AUDITING STANDARDS.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Thirty-Sixth Judicial District, State of Louisiana, Beauregard Parish's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial

The Honorable David W. Burton
District Attorney of the Thirty-Sixth
Judicial District
State of Louisiana
Beauregard Parish

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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

John A. Windham, CPA
DeRidder, Louisiana
June 22, 1999