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DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

AS OF AND 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 ~~JUN 23 1999~~

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA
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MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2896
TELEPHONE 322-8106
MONROE, LOUISIANA 71207-2896

Harvey Marcus, CPA
John Robinson, CPA
Doyle Hassell, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable William E. Tilley
District Attorney of the Thirtieth Judicial District
Leesville, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirtieth Judicial District, as of and for the year ended December 31, 1998, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the district attorney's office. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our 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 we 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. We believe that our audit provides a reasonable basis for our opinion.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 9, 1999 on our consideration of the District Attorney of the Thirtieth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Thirtieth Judicial District, taken as a whole. The accompanying supplemental information schedules (combining schedules of Special Revenue Funds) 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. The accompanying schedule of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
Monroe, Louisiana
June 9, 1999

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

	<u>GOVERNMENTAL FUNDS</u>		<u>ACCOUNT GROUP</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>GENERAL FIXED ASSETS</u>	
<u>ASSETS</u>				
Cash (Note 2)	219,325	191,297	0	410,622
Receivables (Note 3)	31,549	36,285	0	67,834
Equipment (Note 4)	<u>0</u>	<u>0</u>	<u>119,848</u>	<u>119,848</u>
<u>TOTAL ASSETS</u>	<u>250,874</u>	<u>227,582</u>	<u>119,848</u>	<u>598,304</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts Payable	12,988	1,276	0	14,264
Payroll Deductions Payable	3,243	3,028	0	6,271
Due to Others	<u>14,379</u>	<u>42,944</u>	<u>0</u>	<u>57,323</u>
<u>TOTAL LIABILITIES</u>	<u>30,610</u>	<u>47,248</u>	<u>0</u>	<u>77,858</u>
Fund Equity:				
Investments in General fixed Assets	0	0	119,848	119,848
Fund Balances - Unreserved - Undesignated	<u>220,264</u>	<u>180,334</u>	<u>0</u>	<u>400,598</u>
<u>TOTAL FUND EQUITY</u>	<u>220,264</u>	<u>180,334</u>	<u>119,848</u>	<u>520,446</u>
 <u>TOTAL LIABILITIES AND FUND EQUITY</u>	 <u>250,874</u>	 <u>227,582</u>	 <u>119,848</u>	 <u>598,304</u>

See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS AND ACTUAL)
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUNDS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<u>REVENUES</u>						
Commissions on Fines & Forfeitures	89,000	89,138	138	0	0	0
Court Costs	196,900	198,304	1,404	0	0	0
Collection Fees	3,250	3,250	0	65,000	69,123	4,123
Louisiana Department of Social Services:						
Title IV-D	0	0	0	142,000	168,268	26,268
Incentive Payments	0	0	0	9,762	9,762	0
Louisiana Commission on Law Enforcement	40,000	40,977	977	0	0	0
Louisiana Victim Assistance Grant	25,000	25,000	0	0	0	0
Commissions per Act 1193	7,800	10,669	2,869	0	0	0
LACE Program	58,000	55,869	(2,131)	0	0	0
Interest Earnings	2,850	6,401	3,551	2,150	5,093	2,943
Other Revenues	<u>3,000</u>	<u>9,511</u>	<u>6,511</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL REVENUES</u>	425,800	439,119	13,319	218,912	252,246	33,334
<u>EXPENDITURES</u>						
General Government - Judicial:						
Salaries and Related Benefits	160,000	161,098	(1,098)	225,500	248,994	(23,494)
Operating Services	128,000	110,444	17,556	11,700	18,747	(7,047)
Professional Services	1,580	0	1,580	0	0	0
Material and Supplies	7,100	5,154	1,946	3,100	2,465	635
Travel and Seminars	33,000	32,869	131	600	631	(31)
Capital Outlay	<u>4,000</u>	<u>3,673</u>	<u>327</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL EXPENDITURES</u>	333,680	313,238	20,442	240,900	270,837	(29,937)
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>						
	92,120	125,881	33,761	(21,988)	(18,591)	3,397
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating Transfers In	0	0	0	38,400	70,441	32,041
Operating Transfers (Out)	<u>(11,000)</u>	<u>(70,441)</u>	<u>(59,441)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL OTHER FINANCING SOURCES USES</u>	(11,000)	(70,441)	(59,441)	38,400	70,441	32,041

See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS AND ACTUAL) - CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUNDS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE UNFAVORABLE</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	81,120	55,440	(25,680)	16,412	51,850	35,438
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	164,824	164,824	0	128,484	128,484	0
<u>FUND BALANCE AT END OF YEAR</u>	<u>245,944</u>	<u>220,264</u>	<u>(25,680)</u>	<u>144,896</u>	<u>180,334</u>	<u>35,438</u>

See Notes to Financial Statements

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO 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. The Thirtieth Judicial District encompasses Vernon Parish, Louisiana.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Thirtieth 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

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

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

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
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 District Attorney of the Thirtieth Judicial District is fiscally dependent on the Vernon Parish Police Jury, the district attorney was determined to be a component unit of the Vernon Parish Police Jury, the financial reporting

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

entity. The accompanying general purpose financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The district attorney uses funds and an account group to report on its financial position and results of 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.

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 the following:

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office.

Title IV-D Special Revenue Fund

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

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.

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:

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year earned. Fees from the collection of worthless checks are recorded in the year collected. Grants are recorded when the district attorney is entitled to the funds. Interest income on interest bearing demand deposits is recorded at the end of each month when credited by the bank. 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 are accounted for as other financing sources (uses) when the transfer is authorized by the district attorney. These other financing sources (uses) are recognized at the time the underlying event occurs.

E. BUDGETS

The district attorney prepares annual budgets for the General Fund and the Special Revenue Funds on a modified accrual basis of accounting. The proposed budgets are made available for public inspection no later than 15 days prior to the beginning of each fiscal year. Budgets are formally adopted by the district attorney who has sole authority to amend them. *Formal budget integration (within the accounting records) is not employed as a management control device.* Encumbrances are not recognized; therefore, encumbrances are not reflected for either budgeting or accounting purposes. Unexpended appropriations lapse at year end and must be reappropriated in the next year's budget to be expended. Budget amounts included in the accompanying financial statements include the original adopted budgets after the addition of any amendments made during the year.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the auditee's accounting system.

G. CASH

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

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. The district attorney has no public domain or infrastructures that would require capitalization. No depreciation has been provided on general fixed assets. All fixed assets owned by the district attorney's office are valued at historical cost. All other fixed assets used in the district attorney's office are provided by the Vernon Parish Police Jury and are accounted for in the general fixed assets account group of the police jury.

I. COMPENSATED ABSENCES

Full time employees are granted ten (10) working days of vacation per year for the first through sixth year of service; fifteen (15) working days per year for the seventh through twelfth year; and twenty (20) working days per year after the twelfth year of service.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Part-time Assistant District Attorneys are authorized ten (10) working days per year.

The District Attorney is authorized thirty (30) working days per year after the twentieth year of service.

Vacation time may be accumulated from year to year but no more than thirty (30) days of vacation can be taken in one year.

In the event of resignation, termination of employment, or retirement, an employee will be compensated for any unused accumulated vacation time.

The District Attorney and all full-time employees can elect to receive either compensatory time or compensatory pay for each hour worked in excess of seven hours per day computed by calendar month. Compensatory time can be accumulated and taken as vacation time or, if elected, compensatory pay can be paid annually or upon resignation, termination of employment, or retirement.

Each full-time employee shall accrue sick leave at the rate of one (1) day per month. Accumulated sick leave cannot exceed seventy-two (72) days. In the event of resignation, termination of employment, or retirement, full time employees will be paid full accumulated sick leave not to exceed seventy-two (72) days.

J. TOTAL COLUMN ON BALANCE SHEET

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

NOTE 2 - CASH

At December 31, 1998, the district attorney has cash and cash equivalents (book balances) totaling \$410,622 as follows:

Petty Cash	\$100
Demand Deposits	\$277,923
Certificates of Deposits	<u>\$132,599</u>
	<u>\$410,622</u>

Cash is classified into three categories to give an indication of the level of risk assumed at year-end. Category 1 includes cash insured or registered which are held by the district attorney or its agent in the district attorney's name. Category 2 includes uninsured or unregistered cash for which securities are held by the bank or agent in the district attorney's name. Category 3 includes uninsured or unregistered cash with the securities held by the bank or agent, not in the district attorney's name, but pledged to the district attorney.

The carrying amount of the district attorney's deposits with financial institutions was \$420,056 and the book balance was \$410,622. The bank balances are categorized as follows:

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 2 - CASH - CONTINUED

Category 1	\$200,000
Category 2	\$220,056
Category 3	<u>0</u>
	<u>\$420,056</u>

NOTE 3 - RECEIVABLES

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

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Commissions On Fines	\$4,748	\$ 0	\$4,748
Court Costs	7,114	0	7,114
Grants from LA Department of Social Services:			
Title IV-D	0	36,285	36,285
Grants	14,108	0	14,108
Other	<u>5,579</u>	<u>0</u>	<u>5,579</u>
<u>TOTAL</u>	<u>\$31,549</u>	<u>\$36,285</u>	<u>\$67,834</u>

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance January 1, 1998	\$116,175
Additions	3,673
Deletions	<u>0</u>
Balance December 31, 1998	<u>\$119,848</u>

NOTE 5 - DEFINED BENEFIT PENSION PLANS

A. DISTRICT ATTORNEY'S RETIREMENT SYSTEM:

Plan Description

The district attorney and assistant district attorneys are members of the Louisiana District Attorney's Retirement System (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and 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 reductions 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

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 5 - DEFINED BENEFIT PENSION PLANS - CONTINUED

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 final average compensation, defined by L.R.S. 11:1581(5), multiplied by the number of years of his membership service, not to exceed 100 per cent of 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 District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the District Attorney's Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2012, or by calling (504)-947-5551.

Funding Policy

Plan members are required by state statute to contribute 7 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 0.0 percent of annual covered payroll. Contributions to the System also include 0.2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the Louisiana 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 an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contributions to the District Attorney's Retirement System for the years ending December 31, 1998, 1997, and 1996 were \$1,339, \$8,120, and \$5,629, respectively, equal to the required contributions for each year.

B. PAROCHIAL EMPLOYEE'S RETIREMENT SYSTEM

Plan Description

The district attorney's administrative and secretarial employees are members of the Parochial Employee's Retirement System (System), a multiple-employer (cost-sharing), public employee 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 benefits provisions. The employees are members of Plan B administered by the System.

All permanent employees working at least twenty-eight hours per week who are paid wholly or in part from district attorney funds and all elected parish officials are eligible to participate in the System. Members covered under Plan A who retire at or after age 60 with at least 10 years of creditable service, or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final average salary for each year of creditable service. Final average

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 5 - DEFINED BENEFIT PENSION PLANS - CONTINUED

salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefits accrued to their date of termination. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The Parochial Employee's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the retirement system. That report may be obtained by writing to the Parochial Employee's Retirement System of Louisiana, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

Funding Policy

Plan members are required by state statute to contribute 2.0 per cent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also include 0.25 per cent (except Orleans and East Baton Rouge Parishes) of the ad valorem taxes collected throughout the state. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Thirtieth Judicial District Attorney's contributions to the system under Plan A for the year ending December 31, 1998 were \$3,126, equal to the required contributions for the year.

NOTE 6 - LITIGATION AND CLAIMS

At December 31, 1998, there is no litigation pending against the district attorney.

NOTE 7 - 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 by the Vernon 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 Vernon Parish Criminal Court Fund pays certain salaries and employer contributions of secretarial personnel. In addition, the police jury provides certain fixed assets for the district attorney's office.

NOTE 8 - FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The district attorney participates in the United States Department of Health and Human Services Child 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. The reimbursement payments are restricted by a formal agreement between the District Attorney and the Louisiana Department of Social Services and include a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Louisiana Department of Social Services on a monthly basis.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 8 - FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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.

The district attorney also participates in the United States Department of Justice Drug Control and Systems Improvement, CFDA No. 16.579. The objective of this program is to provide financial assistance to units of local government for the purpose of increasing the apprehension, prosecution, adjudication, detention, rehabilitation, education, and treatment of persons who violate state and local laws relating to production, possession, and transfer of controlled substances.

NOTE 9 - LOCAL AGENCY COMPENSATED ENFORCEMENT (LACE) PROGRAM

The Local Agency Compensated Enforcement (LACE) Program is an intergovernmental agreement between the Louisiana Department of Public Safety and Corrections, Office of State Police; the Sheriff and Clerk of Court of Vernon Parish; and the District Attorney of the Thirtieth Judicial District. Because of a poor economy forcing cutbacks in manpower of the Office of State Police and in order to adequately police the highways of the judicial district, State Police Troop E will provide off-duty police officers to work the LACE detail. The detail performs normal traffic duties by patrolling high-accident and high-noncompliance areas. The district attorney provides funding to pay salaries directly to the participating officers on a contracted services basis and furnishes some radar equipment. The Office of State Police furnishes all automobiles and other equipment.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
SUPPLEMENTAL INFORMATION SCHEDULES
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

SPECIAL REVENUE FUNDS

TITLE IV-D FUND

The Title IV-D Fund was authorized by Act 117 of 1975 to establish family and child support programs compatible with TITLE IV-D of the Social Security Act. Use of the funds is for ordinary and necessary expenditures 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 CHECKS COLLECTION FEE FUND

The Worthless Checks Collection Fee Fund was authorized by Louisiana Revised Statutes 16:15. The fund accounts for a specific fee charged by the district attorney for collecting and processing worthless checks. Expenditures from this fund are at the sole discretion of the district attorney, except that funds may not be used to supplement the salary of the district attorney.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET, DECEMBER 31, 1998

	<u>TITLE IV-D</u>	<u>WORTHLESS CHECKS COLLECTION FEE</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash	45,270	146,027	191,297
Grants Receivable	<u>36,285</u>	<u>0</u>	<u>36,285</u>
<u>TOTAL ASSETS</u>	<u>81,555</u>	<u>146,027</u>	<u>227,582</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	1,084	192	1,276
Payroll Deductions Payable	2,880	148	3,028
Due to Others	<u>18,750</u>	<u>24,194</u>	<u>42,944</u>
<u>TOTAL LIABILITIES</u>	22,714	24,534	47,248
<u>Fund Equity - Fund Balances - Unreserved - Undesignated</u>	<u>58,841</u>	<u>121,493</u>	<u>180,334</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>81,555</u>	<u>146,027</u>	<u>227,582</u>

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
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>WORTHLESS CHECKS COLLECTION FEE</u>	<u>TOTAL</u>
<u>REVENUES</u>			
Collection Fees	0	69,123	69,123
Louisiana Department of Social Services:			
Title IV-D	168,268	0	168,268
Incentive Payments	9,762	0	9,762
Interest Earnings	<u>690</u>	<u>4,403</u>	<u>5,093</u>
<u>TOTAL REVENUES</u>	<u>178,720</u>	<u>73,526</u>	<u>252,246</u>
<u>EXPENDITURES</u>			
General Government - Judicial:			
Salaries and Related Benefits	192,971	56,023	248,994
Operating Services	6,301	12,446	18,747
Materials and Supplies	1,381	1,084	2,465
Travel and Seminars	<u>631</u>	<u>0</u>	<u>631</u>
<u>TOTAL EXPENDITURES</u>	<u>201,284</u>	<u>69,553</u>	<u>270,837</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(22,564)	3,973	(18,591)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfer in	70,441	0	70,441
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	47,877	3,973	51,850
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>10,964</u>	<u>117,520</u>	<u>128,484</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>58,841</u>	<u>121,493</u>	<u>180,334</u>

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 1998

<u>FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>AWARD PERIOD</u>	<u>EXPEN- DITURES</u>
<u>United States Department of Health and Human Services</u> Through Louisiana Department of Social Services	13.1783	1998	\$178,030
<u>United States Department of Justice</u> Through Louisiana Commission on Law Enforcement	16.579	1998	<u>40,977</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			<u>\$219,007</u>

DISTRICT ATTORNEY AT THE THIRTIETH JUDICIAL DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 1998

NOTE 1 - GENERAL

The accompanying Schedule of Expenditure of Federal Awards presents the activity of all federal award programs of the district attorney. The district attorney's reporting entity is defined in Note 1 of the Notes to Financial Statements of the general purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting which is described in Note 1 of the Notes to Financial Statements of the general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Federal award revenues are reported in the district attorney's general purpose financial statements as follows:

General Fund	\$ 40,977
Special Revenue Funds	<u>178,030</u>
	<u>\$219,007</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in any related federal financial reports except for changes, if any, made to reflect amounts in accordance with generally accepted accounting principles.

NOTE 5 - MAJOR FEDERAL AWARDS

The dollar threshold of \$300,000 was used to distinguish between Type A and Type B federal programs.

DISTRICT ATTORNEY OF THE THIRTIETH JUDICIAL DISTRICT
LEESVILLE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998

PART I - SUMMARY OF THE AUDITOR'S RESULTS

Financial Statement Audit

- i. The type of audit report issued was unqualified.
- ii. There were no reportable conditions required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statement.

Audit of Federal Awards

- iv. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
- v. The audit disclosed no audit findings which the auditor is required to report under OMB Circular No. A-133, Section .510(a).
- vi. There were no major federal programs for the year ended December 31, 1998.
- vii. The dollar threshold used to distinguish between Type A and Type B programs as described in OMB Circular No. A-133, Section .520(b) was \$300,000.

PART II - Finding(s) relating to the financial statements which are required to be reported in accordance with Generally Accepted Government Auditing Standards:

NONE

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2896
TELEPHONE 322-8106
MONROE, LOUISIANA 71207-2896

Harvey Marcus, CPA
John Robinson, CPA
Doyle Hassell, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

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

Honorable William E. Tilley
District Attorney of the Thirtieth Judicial District
Leesville, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirtieth Judicial District as of and for the year ended December 31, 1998, and have issued our report thereon dated June 9, 1999. We conducted our 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 Thirtieth Judicial District's general purpose financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the District Attorney of the Thirtieth Judicial District's internal control over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use by management of the District Attorney of the Thirtieth Judicial District, any agency providing grant funds to the district attorney, and the Legislative Auditor. This restriction is not intended to limit distribution of this report, which upon acceptance by the District Attorney of the Thirtieth Judicial District is a matter of public record and its distribution is not limited.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
June 9, 1999