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**District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana**
**General Purpose Financial Statements
As of December 31, 1999
and for
Each of the Years in the Two Year Period Then Ended**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 JUL 26 2000

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

Table of Contents

	<u>Page No.(s)</u>
Independent Auditors' Report	1
General purpose Financial Statements	
Balance Sheet All Fund Types and Account Groups As of December 31, 1999	2
Statement of Revenues, Expenditures and Changes in Fund Balances-- All Governmental Fund Types For the Year Ended December 31, 1998	3
For the Year Ended December 31, 1999	4
Statement of Revenues, Expenditures and Changes in Fund Balances-- Budget and Actual-- General and Special Revenue Funds For the Year Ended December 31, 1998	5
For the Year Ended December 31, 1999	6
Notes to Financial Statements	7 - 16
Report on Compliance on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	17 - 18
Summary Schedule of Audit Findings	19

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Independent Auditors' Report

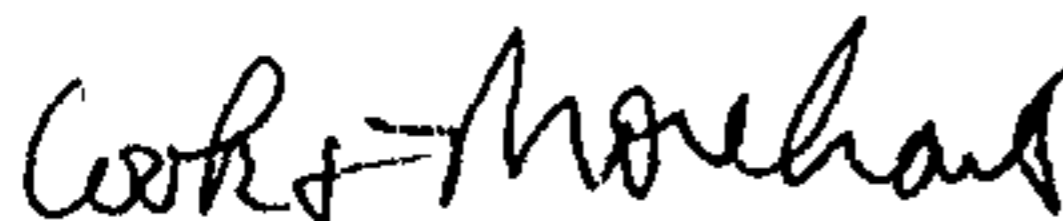
Honorable James M. Bullers,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Sixth Judicial District, a component unit of the Bossier Parish Police Jury, as of December 31, 1999 and for each of the years in the two year period ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Sixth Judicial District's management. 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 Twenty-Sixth Judicial District, as of December 31, 1999, 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 16, 2000 on our consideration of the District Attorney of the Twenty-Sixth Judicial Districts internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.



Cook & Morehart
Certified Public Accountants
June 16, 2000

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier and Webster, Louisiana
 Combined Balance Sheet
 December 31, 1999

	Governmental Funds					Total (Memorandum Only)
	General Fund	Special Revenue Funds		Fiduciary Fund - Asset Forfeiture Trust Fund	Account Group - General Fixed Assets	
		Title IV-D Incentive	Worthless Check Collection Fee			
Assets						
Cash and cash equivalents	\$ 236,799	\$ 506,122	\$ 162,317	\$ 450,620	\$	\$ 1,355,858
Receivables	78,009					78,009
Due from other funds	66,782					66,782
Equipment					183,668	183,668
Total assets	\$ 381,590	\$ 506,122	\$ 162,317	\$ 450,620	\$ 183,668	\$ 1,684,317
Liabilities and Fund Equity						
Liabilities:						
Accounts payable	\$ 2,969	\$	\$	\$	\$	\$ 2,969
Due to other funds				66,782		66,782
Intergovernmental payable				383,838		383,838
Total liabilities	2,969			450,620		453,589
Fund equity:						
Investment in general fixed assets					183,668	183,668
Fund balances - unreserved, undesignated	378,621	506,122	162,317			1,047,060
Total fund equity	378,621	506,122	162,317		183,668	1,230,728
Total liabilities and fund equity	\$ 381,590	\$ 506,122	\$ 162,317	\$ 450,620	\$ 183,668	\$ 1,684,317

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier as Webster, Louisiana
 All Governmental Fund Types
 Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 1998

	Special Revenue Funds			Total (Memorandum Only)
	General Fund	Title IV-D Incentive	Worthless Check Collection Fee	
Revenues:				
Commissions on fines and bond forfeitures	\$ 492,444	\$	\$	\$ 492,444
Bail bond license fees	70,759			70,759
Fees for collection of worthless checks			82,245	82,245
Asset forfeiture revenue	20,494			20,494
Interest income	2,989	19,461	3,239	25,689
State and federal grants:				
Title IV-D reimbursement	236,959			236,959
Title IV-D incentive		52,672		52,672
Victims assistance program	25,000			25,000
Total revenues	<u>848,645</u>	<u>72,133</u>	<u>85,484</u>	<u>1,006,262</u>
Expenditures:				
General government-judicial:				
Personal services	576,323			576,323
Travel	22,388		813	23,201
Office expense	13,589			13,589
Dues	20,609			20,609
Auto expense	9,751			9,751
Legal and other professional fees	8,085			8,085
Capital outlay	6,883		49,128	56,011
Appropriation Police Jury	127,147		31,700	158,847
Other expenditures	426	24		450
Total expenditures	<u>785,201</u>	<u>24</u>	<u>81,641</u>	<u>866,866</u>
Excess of revenues over (under) expenditures	<u>63,444</u>	<u>72,109</u>	<u>3,843</u>	<u>139,396</u>
Other financing sources (uses):				
Sale of property			16,850	16,850
Transfers in	6,000			6,000
Transfers out		(6,000)		(6,000)
Total other financing sources (uses):	<u>6,000</u>	<u>(6,000)</u>	<u>16,850</u>	<u>16,850</u>
Excess of revenues and other sources over (under) expenditures and other uses	69,444	66,109	20,693	156,246
Fund balances at beginning of year	<u>187,738</u>	<u>420,680</u>	<u>97,601</u>	<u>706,019</u>
Fund balances at end of year	<u>\$ 257,182</u>	<u>\$ 486,789</u>	<u>\$ 118,294</u>	<u>\$ 862,265</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier as Webster, Louisiana
 All Governmental Fund Types
 Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 1999

	Special Revenue Funds			Total (Memorandum Only)
	General Fund	Title IV-D Incentive	Worthless Check Collection Fee	
Revenues:				
Commissions on fines and bond forfeitures	\$ 568,635	\$	\$	\$ 568,635
Bail bond license fees	67,935			67,935
Fees for collection of worthless checks			82,537	82,537
Asset forfeiture revenue	94,604			94,604
Interest income	3,518	19,333	3,762	26,613
State and federal grants:				
Title IV-D reimbursement	280,711			280,711
Victims assistance program	25,000			25,000
Total revenues	<u>1,040,403</u>	<u>19,333</u>	<u>86,299</u>	<u>1,146,035</u>
Expenditures:				
General government-judicial:				
Personal services	707,530			707,530
Travel	27,175		1,934	29,109
Office expense	18,233			18,233
Dues	15,624			15,624
Auto expense	9,621			9,621
Legal and other professional fees	7,992			7,992
Capital outlay	4,150		4,225	8,375
Appropriation Police Jury	128,639		34,300	162,939
Other expenditures			1,817	1,817
Total expenditures	<u>918,964</u>		<u>42,276</u>	<u>961,240</u>
Excess of revenues over (under) expenditures	<u>121,439</u>	<u>19,333</u>	<u>44,023</u>	<u>184,795</u>
Fund balances at beginning of year	<u>257,182</u>	<u>486,789</u>	<u>118,294</u>	<u>862,265</u>
Fund balances at end of year	<u>\$ 378,621</u>	<u>\$ 506,122</u>	<u>\$ 162,317</u>	<u>\$ 1,047,060</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier as Webster, Louisiana
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - General and Special Revenue Fund
 For the Year Ended December 31, 1998

	Special Revenue Fund			General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Commissions on fines and bond forfeitures	\$	\$	\$	\$ 479,500	\$ 492,444	\$ 12,944
Bail bond license fees				48,000	70,759	22,759
Fees for collection of worthless checks	110,000	82,245	(27,755)			
Asset forfeiture revenue					20,494	20,494
Interest income		22,700	22,700		2,989	2,989
State and federal grants:						
Title IV-D reimbursement				216,000	236,959	20,959
Title IV-D incentive	50,000	52,672	2,672			
Victims assistance program				25,000	25,000	
Total revenues	160,000	157,617	(2,383)	768,500	848,645	80,145
Expenditures:						
Personal services	5,000		5,000	553,000	576,323	(23,323)
Travel	10,000	813	9,187	15,000	22,388	(7,388)
Office expense				13,500	13,589	(89)
Dues				20,000	20,609	(609)
Auto expense				17,000	9,751	7,249
Legal and other professional fees	20,000		20,000	9,000	8,085	915
Capital outlay	65,000	49,128	15,872	12,000	6,883	5,117
Appropriation Police Jury	40,000	31,700	8,300	135,000	127,147	7,853
Other expenditures	15,000	24	14,976		426	(426)
Total expenditures	155,000	81,665	73,335	774,500	785,201	(10,701)
Excess of revenues over (under) expenditures	5,000	75,952	70,952	(6,000)	63,444	69,444
Other financing sources (uses):						
Sale of property		16,850	16,850			
Transfers in				6,000	6,000	
Transfers out		(6,000)	(6,000)			
Total other financing sources (uses):		10,850	10,850	6,000	6,000	
Excess of revenues and other sources over (under) expenditures and other uses	5,000	86,802	81,802		69,444	69,444
Fund balances at beginning of year	512,963	518,281	5,318	187,738	187,738	
Fund balances at end of year	\$ 517,963	\$ 605,083	\$ 87,120	\$ 187,738	\$ 257,182	69,444

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier as Webster, Louisiana
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual - General and Special Revenue Fund
 For the Year Ended December 31, 1999

	Special Revenue Fund			General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Commissions on fines and bond forfeitures	\$ 50,000	\$	(50,000)	\$ 535,000	\$ 568,635	\$ 33,635
Bail bond license fees				75,000	67,935	(7,065)
Fees for collection of worthless checks	110,000	82,537	(27,463)			
Asset forfeiture revenue					94,604	94,604
Interest income		23,095	23,095		3,518	3,518
State and federal grants:						
Title IV-D reimbursement				275,000	280,711	5,711
Victims assistance program				25,000	25,000	
Total revenues	160,000	105,632	(54,368)	910,000	1,040,403	130,403
Expenditures:						
Personal services	5,000		5,000	706,500	707,530	(1,030)
Travel	10,000	1,934	8,066	25,000	27,175	(2,175)
Office expense				13,600	18,233	(4,633)
Dues				20,000	15,624	4,376
Auto expense	30,000		30,000	10,000	9,621	379
Legal and other professional fees	20,000		20,000	13,160	7,992	5,168
Capital outlay	35,000	4,225	30,775	7,000	4,150	2,850
Appropriation Police Jury	40,000	34,300	5,700	130,000	128,639	1,361
Other expenditures	15,000	1,817	13,183			
Total expenditures	155,000	42,276	112,724	925,260	918,964	6,296
Excess of revenues over (under) expenditures	5,000	63,356	58,356	(15,260)	121,439	136,699
Fund balances at beginning of year	605,083	605,083		257,182	257,182	
Fund balances at end of year	\$ 610,083	\$ 668,439	\$ 58,356	\$ 241,922	\$ 378,621	\$ 136,699

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998

Introduction

As provided in the laws of the State of Louisiana, 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. The District Attorney also performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of 6 years. The Twenty-Sixth Judicial District encompasses the parishes of Bossier and Webster, Louisiana.

(1) Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying general purpose financial statements 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

The District Attorney is an independent elected official; however, the District Attorney is fiscally dependent on the Bossier Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for equipment and furniture of the District Attorney's office. In addition, the police jury's general purpose financial statements would be incomplete or misleading without inclusion of the district attorney. For these reasons, the District Attorney was determined to be a component unit of the Bossier 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.

C. Fund Accounting

The District Attorney uses funds and an account group 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.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998
(Continued)

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:

Governmental Fund Types

General Fund

The General Fund was established in compliance with Louisiana Revised Statute (R.S.) 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. Beginning in 1990 the District Attorney started receiving twenty (20%) percent of asset forfeiture revenue for handling the forfeiture action for the state in regards to the Special Asset Forfeiture Trust Fund, which is administered by the District Attorney. The District Attorney also includes reimbursements received from the Louisiana Department of Social Services for operation of the family and child support programs (Title IV-D Reimbursement) in the General Fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in the special revenue funds are the following:

Title IV-D Incentive Fund

The Title IV-D Incentive 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 incentive payments received by the District Attorney can be used at his discretion, subject to state and local laws. 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. Reimbursements under the IV-D Incentive contract ended June, 1998.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998
(Continued)

Worthless Check Collection Fee Fund

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

Fiduciary Fund

Fiduciary Funds are used to account for assets held on behalf of outside parties, including other governments. Included in the Fiduciary Fund is the following:

Asset Forfeiture Trust Fund

A Special District Attorney Asset Forfeiture Trust Fund was established by Louisiana Revised Statute 40:2616. The office of the district attorney shall administer expenditures from the fund. All monies obtained under the specific provisions of state law relating to forfeited property shall be deposited in the fund. Money in the fund shall be distributed in the following order of priority:

- (1) For satisfaction of any bona fide security interest or lien.
- (2) Thereafter, for payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising and court costs.
- (3) The remaining funds shall be allocated as follows:
 - (a) Sixty percent thereof to the law enforcement agency or agencies making the seizure, such proceeds to be used in drug law enforcement, including but not limited to reward programs established by such agencies.
 - (b) Twenty percent thereof to the criminal court fund.
 - (c) Twenty percent thereof to any District Attorney's office that employs the attorneys that handle the forfeiture action for the state. This shall be paid into the district attorney's twelve percent fund to be used for public purposes including, but not limited to use for prosecution, rewards, support and continuing legal education.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998
(Continued)

General Fixed Asset Account Group –

The General Fixed Asset Account Group is used to account for fixed assets used in governmental fund *type operations for control purposes*. All fixed assets are valued at historical cost. No depreciation is recorded on general fixed assets.

D. Basis of Accounting

The accounting and financial 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 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 all 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 they are earned. Fees from the collection of worthless checks are recorded in the year they are collected. Grants are recorded when the District Attorney is entitled to the funds. 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)* and are recorded in the year the transfers are authorized.

E. Budget Practices

The District Attorney adopted budgets for the general and special revenue funds for 1999 and 1998. The District Attorney does not use encumbrance accounting, and all appropriations lapse at year end. Formal budget integration (within the accounting records) is employed as a management control device. Budgeted amounts included in the accompanying financial statements include the original adopted budget. There were no budget amendments during 1999 or 1998.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998
(Continued)

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, 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, treasury notes, or certificates. 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.

G. 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. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Fixed assets used in the District Attorney's office that are provided by the Bossier Parish Police Jury are accounted for in the general fixed assets account group of the police jury.

H. Compensated Absences

Employees of the District Attorney's office earn from 5 to 15 days of vacation leave each year, depending on their length of service with the district attorney's office. Vacation leave cannot be accumulated.

Vacation leave that is not taken during the year is forfeited. After one year of employment, employees are eligible for 10 days of sick leave each year. Unused sick leave may be accumulated to a maximum of 30 days. Employees are not paid for unused sick leave upon termination or retirement.

I. 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.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier and Webster, Louisiana
 Notes to the Financial Statements
 December 31, 1999 and 998
 (Continued)

(2) Cash and Cash Equivalents

At December 31, 1999, the District Attorney had cash and cash equivalents (book balances) totaling \$1,355,858 as follows:

Demand deposits	\$	599,793
Time deposits		<u>756,065</u>
Total		<u>\$ 1,355,858</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 bank. At December 31, 1999, the District Attorney had \$1,355,858 in deposits (collected bank balances). These deposits are secured from risk by \$212,620 of federal deposit insurance and \$1,143,238 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District Attorney that the fiscal agent has failed to pay deposited upon demand.

(3) Pension Plan – District Attorney and Assistant District Attorneys

Plan Description. 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 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, no to exceed 100% of his average final compensation.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998
(Continued)

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended 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% of annual covered payroll for 1999 and 1.25% for 1998. 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 ended December 31, 1999, 1998, and 1997 were \$1,032, 2,050, and \$1,658, respectively, equal to the required contributions for each year.

(4) Pension Plan -- Other Employees

Substantially all employees of the District Attorney, except for the district attorney and his assistants, are members of the Parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the police jury are members of Plan A.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998
(Continued)

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Bossier Parish Police Jury is required to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll for 1998 and 7.75 percent for 1999. Contributions to the System include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the 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 District Attorney's contributions to the System under Plan A for the years ending December 31, 1999, 1998, and 1997, were \$21,368, \$14,903, and \$14,101, respectively, equal to the required contributions for each year.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
 Parishes of Bossier and Webster, Louisiana
 Notes to the Financial Statements
 December 31, 1999 and 1998
 (Continued)

(5) Receivables

The following is a summary of receivables at December 31, 1999:

	General Fund
Commissions on fines and forfeitures	\$ 29,951
State and federal grants:	
Title IV-D reimbursement	48,058
Totals	\$ 78,009

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets (equipment and vehicles) follows:

Balance January 1, 1998		\$ 140,681
Additions - 1998		56,010
Deductions - 1998		(21,398)
Balance December 31, 1998		175,293
Additions - 1999		8,375
Balance December 31, 1999		\$ 183,668

(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 from criminal court funds, the parish governments, or directly by the state.

The District Attorney has offices located in the courthouses in Bossier and Webster Parish. Expenditures for operation and maintenance of the parish courthouses are paid by the Bossier Parish Police Jury and Webster Parish Police Jury and are not included in the expenditures of the District Attorney. Also, certain salaries of the District Attorney and his assistants are paid out of the general fund of the Bossier Parish Police Jury and the Webster Parish Police Jury and are not included in the expenditures of the District Attorney.

(Continued)

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Notes to the Financial Statements
December 31, 1999 and 1998
(Continued)

(8) Due From-To Other Funds

Included in the general fund as due from other funds and in the fiduciary fund – asset forfeiture trust fund as due to other funds is \$66,782, which represents the District Attorney’s portion of the asset forfeiture trust fund income that had not been distributed to the District Attorney as of December 31, 1999.

(9) Federal Financial Assistance Program

The District Attorney participates in the U.S. Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. 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 years ended December 31, 1999 and 1998, the District Attorney expended \$280,711 and \$236,959 in reimbursement payments, respectively. Beginning July 1, 1999 this contract became 66% federal funded and 34% state funded.

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.

COOK & MOREHART

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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 *Governmental Auditing Standards*

Honorable James M. Bullers,
District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana

We have audited the general purpose financial statements of District Attorney of the Twenty-Sixth Judicial District as of December 31, 1999 and for each of the years in the two year period then, and have issued our report thereon dated June 16, 2000. 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.

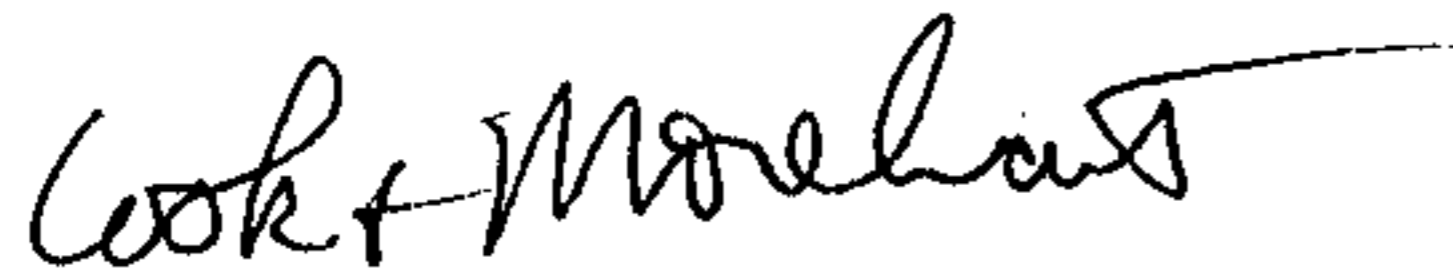
Compliance

As part of obtaining reasonable assurance about whether District Attorney of the Twenty-Sixth Judicial District's 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 District Attorney of the Twenty-Sixth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Cook & Morehart". The signature is written in a cursive, flowing style with a long horizontal line extending from the end of the name.

Cook & Morehart
Certified Public Accountants
June 16, 2000

District Attorney of the Twenty-Sixth Judicial District
Parishes of Bossier and Webster, Louisiana
Summary Schedule of Audit Findings
For the Year Ended December 31, 1999

Summary Schedule of Prior Audit Findings

There were two findings in the previous audit for the two years ended December 31, 1997, as follows:

Prior Year Finding #1 – Budget Preparation and Adoption

The District Attorney did not prepare or adopt budgets for the special revenue funds – IV-D Incentive Fund and Worthless Check Collection Fee Fund, for 1996 and 1997.

Budgets were adopted for the special revenue funds for 1998 and 1999.

Prior Year Finding #2 – Budgetary Control

Monitoring the budget. The 1998 and 1999 Budgets were monitored. Total expenditures did not exceed budgeted expenditures by more than 5%.

Current Year Findings

There were no findings or management letter comments for the current year audit for the two years ended December 31, 1999.