

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

RAPIDES PARISH, LOUISIANA

FINANCIAL REPORT

DECEMBER 31, 1998

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Release Date ~~3/11/2/1999~~ 1999



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

DECEMBER 31, 1998

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DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT

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PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the accompanying general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. Our responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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 Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, as of December 31, 1998, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated May 24, 1999, on our consideration of the District Attorney's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and grants.

MARVIN A. JUNEAU, C.P.A. | ROBERT L. LITTON, C.P.A. | REBECCA B. MORRIS, C.P.A.
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Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

The Year 2000 supplementary information on page 36 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and the presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the District Attorney is or will become Year 2000 compliant, that the District Attorney's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the District Attorney does business are or will become Year 2000 compliant.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, taken as a whole and on the combining, individual fund, and account group financial statements. The accompanying schedule of expenditures 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 of the District Attorney of the Ninth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and account group financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Payne, Moore & Herrington, LLP
Certified Public Accountants

May 24, 1999

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1998

EXHIBIT A

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	GENERAL	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
	SPECIAL REVENUE				
ASSETS AND OTHER DEBITS					
ASSETS					
Cash	\$ 104,597	\$ 194,518	\$	\$	\$ 306,325
Intergovernmental receivables	57,717	36,263			272,596
Interfund receivables	87,115				87,115
Other receivables	2,304	400			2,704
Seized vehicles		21,273			21,273
Jewelry and other seized assets		3,210			3,210
Fixed assets			896,660		896,660
OTHER DEBITS					
Amount to be provided for retirement of general long-term debt				382,280	382,280
TOTAL ASSETS AND OTHER DEBITS	\$251,733	\$255,264	\$896,660	\$382,280	\$1,972,163
LIABILITIES, EQUITY, AND OTHER CREDITS					
LIABILITIES					
Accounts payable	\$ 20,063	\$	\$	\$	\$ 25,305
Intergovernmental payable	150,833	111,617			262,450
Compensated absences payable				22,280	22,280
Amounts held for others	200	237,516			237,716
Interfund payables		17,748			87,115
Certificates of indebtedness payable				360,000	360,000
Total Liabilities	<u>171,096</u>	<u>255,264</u>	<u>-0-</u>	<u>382,280</u>	<u>994,866</u>
EQUITY AND OTHER CREDITS					
Investment in general fixed assets			896,660		896,660
Fund balances - unreserved - designated	27,898				27,898
undesignated	52,739				52,739
Total Equity and Other Credits	<u>80,637</u>	<u>-0-</u>	<u>896,660</u>	<u>-0-</u>	<u>977,297</u>
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$251,733	\$255,264	\$896,660	\$382,280	\$1,972,163

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT B

	GOVERNMENTAL FUND TYPES		TOTALS (MEMORANDUM ONLY)
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	
REVENUES			
Intergovernmental	\$ 526,925	\$608,895	\$1,135,820
Worthless checks collection fees	133,788		133,788
Pretrial intervention income	135,095		135,095
Lease income	25,000		25,000
Interest	4,416	352	4,768
Operating support from			
Rapides Parish Police Jury	42,588		42,588
Criminal Court Fund	16,131	9,896	26,027
Other		<u>1,948</u>	<u>1,948</u>
Total Revenues	<u>883,943</u>	<u>621,091</u>	<u>1,505,034</u>
EXPENDITURES			
Current - general government			
- judicial	702,823		702,823
- judicial - child support		677,077	677,077
Capital outlay	408,147	21,272	429,419
Debt service	<u>9,261</u>		<u>9,261</u>
Total Expenditures	<u>1,120,231</u>	<u>698,349</u>	<u>1,818,580</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(236,288)	(77,258)	(313,546)
OTHER FINANCING SOURCES (USES)			
Operating transfer in		77,258	77,258
Operating transfer out	(77,258)		(77,258)
Proceeds from loan	<u>360,000</u>		<u>360,000</u>
Total Other Financing Sources (Uses)	<u>282,742</u>	<u>77,258</u>	<u>360,000</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	46,454	-0-	46,454
FUND BALANCES, BEGINNING OF YEAR	<u>34,183</u>	<u>-0-</u>	<u>34,183</u>
<u>FUND BALANCES, END OF YEAR</u>	<u>\$ 80,637</u>	<u>\$ -0-</u>	<u>\$ 80,637</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - BUDGET AND ACTUAL -
 GENERAL AND SPECIAL REVENUE FUND TYPES
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT C

	GENERAL FUND		SPECIAL REVENUE FUND		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	(UNFAVORABLE)
REVENUES					
Intergovernmental	\$ 511,050	\$ 526,925	\$ 608,722	\$ 608,895	\$ 173
Worthless checks collection fees	125,000	133,788			
Pretrial intervention income	128,000	135,095			
Lease income		25,000			
Refunds and reimbursements	8,500	(8,500)			
Interest	3,250	4,416	332	352	20
Operating support from					
Rapides Parish Police Jury	36,000	42,588			
Criminal Court Fund		16,131			
Other		-0-	1,654	9,896	9,896
Total Revenues	<u>811,800</u>	<u>883,943</u>	<u>610,708</u>	<u>621,091</u>	<u>10,383</u>
EXPENDITURES					
Current - general government	754,380	702,823			
- judicial			646,762	677,077	(30,315)
- judicial - child support			16,446	21,272	(4,826)
Capital outlay	360,000	408,147			
Debt service		9,261			
Total Expenditures	<u>1,114,380</u>	<u>1,120,231</u>	<u>663,208</u>	<u>698,349</u>	<u>(35,141)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(302,580)	(236,288)	(52,500)	(77,258)	(24,758)
OTHER FINANCING SOURCES (USES)					
Operating transfer in			52,500	77,258	24,758
Operating transfer out	(57,420)	(77,258)			
Proceeds from loan	360,000	360,000			
Total Other Financing Sources (Uses)	<u>302,580</u>	<u>282,742</u>	<u>52,500</u>	<u>77,258</u>	<u>24,758</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-0-	46,454	-0-	-0-	-0-
FUND BALANCES, BEGINNING OF YEAR	<u>34,183</u>	<u>34,183</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCES, END OF YEAR	<u>\$ 34,183</u>	<u>\$ 80,637</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District Attorney of the Ninth 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. The more significant of the District Attorney's accounting policies are described below.

Reporting Entity

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.

In evaluating how to define the District Attorney, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. Generally, component units are legally separate organizations for which the elected officials or appointed board members of the primary government are financially accountable. Some of the criteria considered under "legally separate organization" are: the capacity for the organization to have its own name; the right for the organization to sue and be sued in its own name without recourse to the primary government; and the right to buy, sell, lease, and mortgage property in its own name. Some of the criteria used to consider "financially accountable" include: appointment of a voting majority of the organization's governing body; ability for primary government to impose its will on the organization; whether the organization has the potential to provide specific financial benefits to, or improve specific financial burdens on the primary government; and fiscal dependence of the organization. Based upon the application of these criteria, there are no component units of the District Attorney.

The District Attorney of the Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the District Attorney operates autonomously from the State of Louisiana and independently from the district court system. The District Attorney does, however, rely upon the Rapides Parish Police Jury for facility space and certain other costs. Therefore, under GAAP and guidelines issued by the Louisiana Legislative Auditor, the District Attorney is considered a component unit of the Rapides Parish Police Jury. This report only includes all funds which are controlled by or dependent upon the District Attorney of the Ninth Judicial District.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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.

The District Attorney's funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the District Attorney's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the general government not accounted for in some other fund. The District Attorney has two funds included in this category.

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve percent (12%) of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. This fund also accounts for the twenty percent (20%) commission on drug related seizures, twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collections on worthless checks, and pretrial intervention income. It is the general operating fund of the District Attorney Office.

Special Revenue Fund - Title IV-D Fund

The Title IV-D special revenue fund consists of 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 account for the operations in enforcement of 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.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney Office. Agency funds, which are included within this category, generally are used to account for assets that the District Attorney holds on behalf of others as their agent. The following funds of the District Attorney are agency funds.

Agency Funds

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

The Restitution Fund is used to account for certain restitutions held in a trustee capacity for litigants as provided by court orders.

The D.A. Trust Fund accounts for money related to specific court cases in a trustee capacity waiting on court orders for proper distribution.

The Worthless Checks Fund is used to collect and then remit amounts owed to merchants from customers who have previously issued worthless checks.

The Seizure Fund accounts for money related to a specific legal case in a trustee capacity waiting on court orders for proper distribution.

The Special Asset Forfeiture Trust Fund is used to account for seized assets which have allegedly been purchased with money obtained through an illegal activity relating to dangerous controlled substances.

The Bond Commission Fund accounts for receipts and disbursements related to a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The disbursements are made according to state law with an equal one-fourth (1/4) going to the following governmental agencies: District Attorney of the Ninth Judicial District, Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

The Bond Forfeiture Fund accounts for collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

Basis of Accounting

The District Attorney's records are maintained on a cash basis of accounting. However, the funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting to conform with generally accepted accounting principles.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

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 generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Commissions on fines, bond forfeitures, and court costs are considered "measurable" when in the hands of the collecting government agencies and are recognized as revenue at that time. Grants are recorded when the District Attorney is entitled to the funds. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Budgets

The District Attorney's General Fund and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. Any amendments are made by the District Attorney. The budgeted amounts are prepared on a cash basis of accounting. Adjustments necessary to convert the budget information to the modified accrual basis are considered immaterial. All annual appropriations lapse at year end.

Cash

Cash includes amounts on hand as well as amounts in demand deposits and interest-bearing demand 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 and national banks having their principal offices in Louisiana.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables, if any, are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Assets in the General Fixed Assets Account Group are not depreciated.

Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the General Long-Term Debt Account Group. No accrued current expenditures are reported in the governmental fund since such amounts are considered immaterial. Leave time accumulated by employees of the General Fund is mainly the responsibility of the Rapides Parish Police Jury or the Criminal Court Fund.

The amount reported in the General Long-Term Debt Account Group represents the estimated liability attributable to the employees of the Special Revenue Fund and a portion of the estimated liability attributable to the employees paid through the General Fund.

Full-time employees of the District Attorney earn 15 days of annual leave and 18 days of sick leave each year. Annual leave can be accumulated and carried over up to a maximum of 20 days. Upon termination or retirement, all accumulated sick leave lapses while accumulated annual leave is paid. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, "Accounting for Compensated Absences," no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-Term Debt Account Group.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

Fund Equity

Designated fund balances represent tentative plans for future use of financial resources.

Interfund Transactions

Quasi-external transactions, if any, are accounted for as revenues and expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity, if any, are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Memorandum Only - Total Columns

Total columns on the general purpose financial 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. Interfund eliminations have not been made in the aggregation of this data.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. LEGAL COMPLIANCE - BUDGETS

As mentioned in Note 1, the General and Special Revenue Fund budgets are adopted as part of the Rapides Parish Police Jury budget. The budgetary practices include public notice, public inspection, and public hearings on the budgets. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts contained in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. As an independently elected parish official, budgetary control is exercised by the District Attorney at the fund level.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

2. CASH

At December 31, 1998, the District Attorney had cash as follows:

Cash in safe or safety deposit box	\$ 97,871
Cash (demand deposits)	<u>208,454</u>
	\$306,325

At year end, the carrying amount of the District Attorney's deposits were \$208,454 and bank balances were \$247,580. A summary of collateralization of bank balances is presented below.

Insured (Federal deposit insurance)	\$226,682
Uncollateralized	<u>20,898</u>
	\$247,580

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 at least equal the amount on deposit with the fiscal agent.

4. INTERGOVERNMENTAL RECEIVABLES

Intergovernmental receivables are comprised of the following:

Grant receivables	
Child support enforcement reimbursement	\$211,547
Commission on bond fees	36,263
LACE	6,480
Rapides Parish Sheriff - court costs and fines	13,162
Other	<u>5,144</u>
	\$272,596

5. INTERFUND RECEIVABLES/PAYABLES

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
General	Title IV-D	\$69,367
	Restitution	661
	Worthless Checks	3,500
	Special Asset Forfeiture Trust	3,484
	Bond Commission	9,320
	Bond Forfeiture	<u>783</u>
		\$87,115

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998**

NOTES TO FINANCIAL STATEMENTS

6. FIXED ASSETS

The fixed assets in the General Fixed Assets Account Group consist of a building, building improvements, office furniture and equipment, and vehicles. The following is a summary of changes in the General Fixed Assets Account Group during the year ended December 31, 1998:

	<u>BALANCE JANUARY 1, 1998</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>BALANCE DECEMBER 31, 1998</u>
Building and improvements	\$ 2,297	\$371,885	\$	\$374,182
Office furniture and equipment	382,265	32,559		414,824
Vehicles	<u>82,680</u>	<u>24,974</u>	<u> </u>	<u>107,654</u>
	\$467,242	\$429,418	\$-0-	\$896,660

7. LEASE AND RENTAL COMMITMENTS

The District Attorney has entered into several operating lease payments for equipment. These leases were for terms of one year. All leases expire on various dates in 1998. Total equipment lease expense for 1998 was \$3,756. In addition, the General Fund charges rent to the Title IV-D Program for their use of facility space. The Title IV-D Fund pays \$3,000 per month.

8. CAPITAL LEASE

The District Attorney entered into a lease agreement several years ago as lessee to finance the acquisition of a vehicle. This lease qualifies as a capital lease for accounting purposes (title transfers at the end of the lease term) and, therefore, has been recorded at the present value of the future minimum lease payments as of the date of their inception. The original amount of the vehicle leased under the capital lease was \$21,278. The lease was paid in full during 1998.

9. CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 1998, the following changes occurred in the General Long-Term Debt Account Group:

	<u>CERTIFICATES OF INDEBTEDNESS</u>	<u>CAPITAL LEASES</u>	<u>COMPENSATED ABSENCES</u>
Balance, January 1, 1998	\$ -0-	\$ 943	\$ 21,028
Additions	360,000	-0-	22,280
Reductions	<u>-0-</u>	<u>(943)</u>	<u>(21,028)</u>
Balance, December 31, 1998	\$360,000	\$ -0-	\$ 22,280

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

On January 6, 1998, certificates of indebtedness in the amount of \$360,000 were issued to the Judicial Enforcement District of Rapides Parish to finance the purchase of and improvements to a building on Murray Street in Alexandria. The debt is to be repaid with excess General Fund revenues.

The interest rate is 4 3/4% per annum. Interest is payable semiannually on January 1 and July 1 of each year, commencing July 1, 1998. Principal is payable in annual installments between \$30,000 and \$40,000 on January 1 of each year commencing January 1, 1999.

Annual debt service requirements to maturity for the certificates of indebtedness, including interest of \$100,225 are as follows:

1999	\$ 46,863
2000	45,675
2001	44,250
2002	47,825
2003	46,162
2004 - 2008	<u>229,450</u>
	\$460,225

10. CHANGES IN AGENCY FUND AMOUNTS HELD FOR OTHERS

The changes in the Agency Fund deposits for the year are as follows:

	<u>RESTITUTION</u>	D.A. <u>TRUST</u>	WORTHLESS <u>CHECKS</u>	<u>SEIZURE</u>
Balance, beginning of year	\$ 1,517	\$ 570	\$ 137	\$232
Additions				
Deposits for litigants, asset seizures, or others	8,500		421,865	
Deductions				
Settlements to litigants, governmental agencies, and others	<u>(8,330)</u>	<u>(570)</u>	<u>(405,879)</u>	
Balance, end of year	\$ 1,687	\$ -0-	\$ 16,123	<u>\$232</u>
	<u>SPECIAL ASSET FORFEITURE TRUST</u>	<u>BOND COMMISSION</u>		<u>BOND FORFEITURE</u>
Balance, beginning of year	\$ 230,069	\$ 51,460		\$ 9,994
Additions				
Deposits for litigants, asset seizures, or others	116,298	132,753		46,394
Deductions				
Settlements to litigants, governmental agencies, and others	<u>(147,701)</u>	<u>(147,683)</u>		<u>(54,362)</u>
Balance, end of year	\$ 198,666	\$ 36,530		\$ 2,026

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998

NOTES TO FINANCIAL STATEMENTS

11. DESIGNATED FUND BALANCE

The District Attorney transfers money from the General Fund to a designated account. The money remaining in the account is to be used to pay the principal and interest related to the certificates of indebtedness.

12. PENSION PLANS

The District Attorney and Assistant District Attorneys are members of the District Attorney's Retirement System. Secretaries and other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. At December 31, 1998, the District Attorney had employees covered by the District Attorney's Retirement System and employees covered by the Parochial Employees Retirement System, Plan A.

Under the District Attorney's Retirement System, covered employees are required to contribute seven percent (7%) of their salary. The District Attorney and most Assistant District Attorneys participate. There is no employer contribution under this system. The District Attorney's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the District Attorney Retirement System. That report may be obtained by writing to District Attorney Retirement System, 506 Frenchmen's Street, New Orleans, LA 70190.

Under the Parochial Employees Retirement System, Plan A, employees who retire after thirty (30) years of creditable service regardless of age, twenty-five (25) years of creditable service and at least fifty-five (55) years of age, or ten (10) years of creditable service and at least sixty (60) years of age are entitled to a retirement benefit, payable monthly for life, equal to three percent (3%) of their average compensation for any thirty-six (36) months of consecutive service in which their compensation was highest, multiplied by their years of creditable service. Benefits fully vest upon reaching five (5) years of service. The System also provides death and disability benefits. Covered employees are required to contribute nine and one-fourth percent (9.25%) of their salary to this plan while the employer contributes seven and 15/100 percent (7.15%). Employer contributions under this plan for covered employees are made one hundred percent (100%) by the District Attorney's office for Title IV-D program employees and only partially by the District Attorney's office for all other employees. All such employees during the year ended December 31, 1998, were covered by the Retirement System.

**DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
DECEMBER 31, 1998**

NOTES TO FINANCIAL STATEMENTS

The Parochial Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Parochial Employees Retirement System, Plan A. That report may be obtained by writing to Parochial Employees Retirement System, P.O. Box 14619, Baton Rouge, LA 70898-4619.

Most pension expenditures of the District Attorney's office are paid by the Rapides Parish Criminal Court Fund and the Rapides Parish Police Jury, except employees working in the Title IV-D program. The District Attorney records pension expenditures when paid to these retirement systems. Pension costs were as follows for the last three years:

	TITLE IV-D PROGRAM <u>EMPLOYEES</u>	OTHER <u>EMPLOYEES</u>
1996	\$23,480	\$18,576
1997	21,549	23,774
1998	28,190	19,015

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

The accompanying financial statements do not include certain expenditures of the office of the District Attorney which are paid out of the funds of the Criminal Court, the Rapides Parish Police Jury, or directly by the state, in accordance with statutory requirements. Also, the general fixed assets used by the District Attorney that are purchased with the Rapides Parish Police Jury's money are reported in the Police Jury's financial statements. General fixed assets purchased with the District Attorney's General Fund or Special Revenue Fund revenues are reported in the District Attorney's financial statements.

COMBINING, INDIVIDUAL FUND, AND ACCOUNT
GROUP FINANCIAL STATEMENTS

GENERAL FUND

To account for the twelve percent (12%) commission on fines collected, the thirty percent (30%) commission on bonds forfeited, the twenty percent (20%) commission on forfeited assets, the twenty-five percent (25%) commission from the Louisiana Commissioner of Insurance, the \$10 commission on court costs, certain grants not accounted for in a Special Revenue Fund, legal fees received from other governmental units, fees for collection on worthless checks, and pretrial intervention income, and to account for resources traditionally associated with the District Attorney which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 BALANCE SHEET
 DECEMBER 31, 1998

EXHIBIT D-1

ASSETS

Cash	\$104,597
Due from other governmental units:	
Indirect costs - grant	32,931
Reimbursement of LACE Disbursements	6,480
Commissions on fines and costs	13,161
Other governmental units	5,145
Interfund receivable from Special Revenue Fund	69,367
Interfund receivable from Agency Funds	
Restitution Fund	661
Worthless Checks Fund	3,500
Special Asset Forfeiture Trust Fund	3,484
Bond Commission Fund	9,320
Bond Forfeiture Fund	783
Other receivables	<u>2,304</u>
 <u>TOTAL ASSETS</u>	 <u>\$251,733</u>

LIABILITIES AND FUND BALANCES

Liabilities:	
Accounts payable	\$ 20,063
Due to other governmental unit:	
Rapides Parish Police Jury	150,833
Amount held for others	<u>200</u>
Total Liabilities	171,096
 Fund balances - unreserved	
Designated	27,898
Undesignated	<u>52,739</u>
Total Fund Balances	<u>80,637</u>
 <u>TOTAL LIABILITIES AND FUND BALANCES</u>	 <u>\$251,733</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT D-2
(Continued)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental revenue-			
Federal grant	\$ 62,500	\$ 65,571	\$ 3,071
State grants	29,500	29,500	-0-
Commissions on fines, bond forfeitures, court costs, and asset forfeitures	277,750	286,696	8,946
Driver's license fees	8,300	8,738	438
Incentive commissions on child support collections	53,500	55,920	2,420
Legal fees	79,500	80,500	1,000
Worthless checks collection fees	125,000	133,788	8,788
Pretrial intervention income	128,000	135,095	7,095
Lease income		25,000	25,000
Refunds and reimbursements	8,500		(8,500)
Interest income	3,250	4,416	1,166
Operating support from			
Rapides Parish Police Jury	36,000	42,588	6,588
Criminal Court Fund		<u>16,131</u>	<u>16,131</u>
Total Revenues	<u>811,800</u>	<u>883,943</u>	<u>72,143</u>
EXPENDITURES			
Current - general government - judicial			
Salaries and related benefits	395,800	391,872	3,928
Operating support to Criminal Court Fund	200,000	194,588	5,412
Contract services	38,500	19,792	18,708
Insurance		2,009	(2,009)
Professional fees	6,500	17,282	(10,782)
Travel and seminars	29,000	36,982	(7,982)
Office maintenance	7,000	2,502	4,498
Vehicle maintenance	8,900	9,441	(541)
Parking fees		3,240	(3,240)
Office supplies	6,300	3,584	2,716
Telephone		10	(10)
Utilities	3,000	3,265	(265)
Dues and subscriptions	16,000	15,227	773
Building lease	36,000	3,000	33,000
Vehicle lease	1,000		1,000
Miscellaneous	<u>6,380</u>	<u>29</u>	<u>6,351</u>
Total General Government	<u>754,380</u>	<u>702,823</u>	<u>51,557</u>

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT D-2
(Concluded)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
Capital Outlay			
Equipment	\$	\$ 46,012	\$(46,012)
Building and improvements	<u>360,000</u>	<u>362,135</u>	<u>(2,135)</u>
Total Capital Outlay	360,000	408,147	(48,147)
Debt Service			
Principal		943	(943)
Interest		<u>8,318</u>	<u>(8,318)</u>
Total Debt Service	<u>-0-</u>	<u>9,261</u>	<u>(9,261)</u>
Total Expenditures	<u>1,114,380</u>	<u>1,120,231</u>	<u>(5,851)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(302,580)	(236,288)	66,292
OTHER FINANCING SOURCES (USES)			
Operating transfer out:			
Special Revenue Fund	(57,420)	(77,258)	(19,838)
Proceeds from loan	<u>360,000</u>	<u>360,000</u>	<u>-0-</u>
Total Other Financing Sources (Uses)	<u>302,580</u>	<u>282,742</u>	<u>(19,838)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-0-	46,454	46,454
FUND BALANCE, BEGINNING OF YEAR	<u>34,183</u>	<u>34,183</u>	<u>-0-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 34,183</u>	<u>\$ 80,637</u>	<u>\$ 46,454</u>

The accompanying notes are an integral part of the financial statements.

SPECIAL REVENUE FUND

Title IV-D Fund - To account for the expenditure and subsequent receipt of 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 this fund is to account for the operations in enforcement of 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.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-D FUND
 BALANCE SHEET
 DECEMBER 31, 1998

EXHIBIT E-1

ASSETS

Cash		\$ 7,210
Due from other governmental unit:		
Grant		178,616
Other receivables		<u>400</u>
<u>TOTAL ASSETS</u>		<u>\$186,226</u>

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable		\$ 5,242
Due to other governmental units:		
Rapides Parish Police Jury		111,284
State of Louisiana		333
Interfund payable to General Fund		<u>69,367</u>
Total Liabilities		186,226
Fund balance - unreserved - undesignated		<u>-0-</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>		<u>\$186,226</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SPECIAL REVENUE FUND
 TITLE IV-D FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT E-2

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Intergovernmental revenue-			
Federal and state grant			
- Title IV-D program	\$608,722	\$608,895	\$ 173
Interest income	332	352	20
Operating support from			
Criminal Court Fund		9,896	9,896
Other	<u>1,654</u>	<u>1,948</u>	<u>294</u>
Total Revenues	610,708	621,091	10,383
EXPENDITURES			
Current - judicial - child support			
Salaries and related benefits	560,434	596,463	(36,029)
Travel and seminars	5,954	5,489	465
Office supplies	5,825	6,256	(431)
Telephone	7,999	7,033	966
Utilities	2,786	4,799	(2,013)
Janitorial expenses	1,000	769	231
Rent	26,000	27,000	(1,000)
Insurance	9,657	8,252	1,405
Dues and subscriptions	550	300	250
Building and maintenance	13,000	5,830	7,170
Parent locate services	738	112	626
Equipment lease	4,169	3,756	413
Professional fees	7,525	4,840	2,685
Library costs	1,125	4,257	(3,132)
Miscellaneous		<u>1,921</u>	<u>(1,921)</u>
Total Child Support	646,762	677,077	(30,315)
Capital Outlay			
Equipment	16,446	11,521	4,925
Building		<u>9,751</u>	<u>(9,751)</u>
Total Capital Outlay	<u>16,446</u>	<u>21,272</u>	<u>(4,826)</u>
Total Expenditures	663,208	698,349	(35,141)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(52,500)	(77,258)	(24,758)
OTHER FINANCING SOURCES			
Operating transfers in General fund	<u>52,500</u>	<u>77,258</u>	<u>24,758</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, BEGINNING OF YEAR	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

The accompanying notes are an integral part of the financial statements.

AGENCY FUNDS

RESTITUTION FUND - To account for the collection and ultimate disposition of funds charged by a judge to be paid to victims of certain crimes as restitution for the crime. The funds are disposed according to court orders once a case has been fully appealed and finalized.

D.A. TRUST FUND - To account for funds held per instructions from a judge waiting on a court order for distribution.

WORTHLESS CHECKS FUND - To account for funds collected by the District Attorney's office on behalf of merchants from customers writing checks on accounts with insufficient funds.

SEIZURE FUND - To account for funds held per instructions from a judge waiting on a court order for distribution.

SPECIAL ASSET FORFEITURE TRUST FUND - To account for assets seized under Louisiana Revised Statute 40:2600, which is entitled "Seizure and Controlled Substances Property Forfeiture Act of 1989." Under this act, assets purchased with money received from illegal controlled substances activity may be seized. Once forfeiture is legally determined, the seized assets are divided between the following agencies: sixty percent (60%) to the law enforcement seizing agency; twenty percent (20%) to the Criminal Court Fund; and twenty percent (20%) to the District Attorney General Fund.

BOND COMMISSION FUND - To account for receipt and disbursement of a two percent (2%) commission on bond insurance premiums paid to the Louisiana Commissioner of Insurance. The commission is divided equally among the following Rapides Parish governmental agencies: District Attorney (General Fund), Criminal Court Fund, Rapides Parish Sheriff, and the Indigent Defender Board.

BOND FORFEITURE FUND - To account for the collection and disbursement of forfeited bonds resulting from a defendant not appearing for a required scheduled court appearance.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 DECEMBER 31, 1998

EXHIBIT F-1

	<u>RESTITUTION</u>	<u>WORTHLESS</u>	<u>SEIZURE</u>	<u>SPECIAL</u>	<u>BOND</u>	<u>BOND</u>	<u>TOTAL</u>
	<u>FUND</u>	<u>CHECKS</u>	<u>FUND</u>	<u>ASSET</u>	<u>COMMISSION</u>	<u>FORFEITURE</u>	<u>FUND</u>
		<u>FUND</u>	<u>FUND</u>	<u>FORFEITURE</u>	<u>FUND</u>	<u>FUND</u>	<u>FUND</u>
				<u>TRUST</u>			
				<u>FUND</u>			<u>FUND</u>
ASSETS							
Cash	\$1,687	\$16,123	\$232	\$174,183	\$ 267	\$2,026	\$194,518
Intergovernmental receivable					36,263		36,263
Vehicles				21,273			21,273
Jewelry				<u>3,210</u>			<u>3,210</u>
<u>TOTAL ASSETS</u>	<u>\$1,687</u>	<u>\$16,123</u>	<u>\$232</u>	<u>\$198,666</u>	<u>\$36,530</u>	<u>\$2,026</u>	<u>\$255,264</u>
LIABILITIES							
Amounts held for others	\$1,026	\$12,623	\$232	\$195,182	\$27,210	\$1,243	\$237,516
Interfund payable to							
General Fund	<u>661</u>	<u>3,500</u>		<u>3,484</u>	<u>9,320</u>	<u>783</u>	<u>17,748</u>
<u>TOTAL LIABILITIES</u>	<u>\$1,687</u>	<u>\$16,123</u>	<u>\$232</u>	<u>\$198,666</u>	<u>\$36,530</u>	<u>\$2,026</u>	<u>\$255,264</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 FIDUCIARY FUND TYPES - ALL AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS
 YEAR ENDED DECEMBER 31, 1998

EXHIBIT F-2

	<u>RESTITUTION</u> FUND	<u>D.A. TRUST</u> FUND	<u>WORTHLESS</u> CHECKS FUND	<u>SEIZURE</u> FUND	<u>SPECIAL</u> <u>ASSET</u> <u>FORFEITURE</u> <u>TRUST</u> FUND	<u>BOND</u> <u>COMMISSION</u> FUND	<u>BOND</u> <u>FORFEITURE</u> FUND	<u>TOTAL</u>
Balances, beginning of year	\$1,517	\$570	\$ 137	\$232	\$230,069	\$ 51,460	\$ 9,994	\$293,979
Additions:								
Collections for restitution	8,421							8,421
Collections on worthless checks			421,475					421,475
Receipts from asset forfeitures					115,756			115,756
Receipts from LA Commissioner of Insurance						132,570		132,570
Receipts from bond forfeitures							46,300	46,300
Receipts from General Fund	13						13	
Interest income	66				542	183	94	1,275
Total Additions	<u>8,500</u>	<u>-0-</u>	<u>390</u> 421,865	<u>-0-</u>	<u>116,298</u> 542	<u>132,753</u> 183	<u>46,394</u> 94	<u>725,810</u> 1,275
Deductions:								
Amounts paid to litigants, merchants, and General Fund	8,330	570	405,879					414,779
Amounts paid to governmental units or returned to defendant					147,678		54,362	349,723
Bank charges					23			23
Total Deductions	<u>8,330</u>	<u>570</u>	<u>405,879</u>	<u>-0-</u>	<u>147,701</u> 147,678	<u>147,683</u> 147,683	<u>54,362</u> 54,362	<u>764,525</u> 764,525
<u>BALANCES, END OF YEAR</u>	<u>\$1,687</u>	<u>\$-0-</u>	<u>\$ 16,123</u>	<u>\$232</u>	<u>\$198,666</u>	<u>\$ 36,530</u>	<u>\$ 2,026</u>	<u>\$255,264</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Continued)

RESTITUTION FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1998

	BALANCE JANUARY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1998</u>
ASSETS				
Cash	<u>\$1,517</u>	<u>\$8,500</u>	<u>\$8,330</u>	<u>\$1,687</u>
LIABILITIES				
Amount held for court order	1,070	8,286	8,330	1,026
Interfund payable to General Fund	<u>447</u>	<u>214</u>	<u> </u>	<u>661</u>
<u>TOTAL LIABILITIES</u>	<u>\$1,517</u>	<u>\$8,500</u>	<u>\$8,330</u>	<u>\$1,687</u>

D.A. TRUST FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1998

	BALANCE JANUARY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1998</u>
ASSETS				
Interfund receivable from General Fund	<u>\$570</u>	<u>\$-0-</u>	<u>\$570</u>	<u>\$-0-</u>
LIABILITIES				
Amount held for court order	<u>\$570</u>	<u>\$-0-</u>	<u>\$570</u>	<u>\$-0-</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Continued)

WORTHLESS CHECKS FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1998

	BALANCE JANUARY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1998</u>
ASSETS				
Cash	\$ <u>137</u>	\$ <u>421,865</u>	\$ <u>405,879</u>	\$ <u>16,123</u>
LIABILITIES				
Amount held for others	\$ 4	\$287,672	\$275,053	\$12,623
Interfund payable to General Fund	<u>133</u>	<u>134,193</u>	<u>130,826</u>	<u>3,500</u>
<u>TOTAL LIABILITIES</u>	<u>\$137</u>	<u>\$421,865</u>	<u>\$405,879</u>	<u>\$16,123</u>

SEIZURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1998

	BALANCE JANUARY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1998</u>
ASSETS				
Cash	\$ <u>232</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>232</u>
LIABILITIES				
Amount held for court order	<u>\$232</u>	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$232</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
AGENCY FUNDS

EXHIBIT F-3
(Continued)

SPECIAL ASSET FORFEITURE TRUST FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1998

	BALANCE JANUARY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1998</u>
ASSETS				
Cash held for evidence	\$164,159	\$ 54,753	\$121,041	\$ 97,871
Cash in bank	30,700	52,272	6,660	76,312
Vehicles	32,000	9,273	20,000	21,273
Jewelry and other seized assets	<u>3,210</u>	<u> </u>	<u> </u>	<u>3,210</u>
<u>TOTAL ASSETS</u>	<u>\$230,069</u>	<u>\$116,298</u>	<u>\$147,701</u>	<u>\$198,666</u>
LIABILITIES				
Amount held for others	\$227,104	\$115,756	\$147,678	\$195,182
Interfund payable to General Fund	<u>2,965</u>	<u>542</u>	<u>23</u>	<u>3,484</u>
<u>TOTAL LIABILITIES</u>	<u>\$230,069</u>	<u>\$116,298</u>	<u>\$147,701</u>	<u>\$198,666</u>

BOND COMMISSION FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
YEAR ENDED DECEMBER 31, 1998

	BALANCE JANUARY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1998</u>
ASSETS				
Cash	\$27,455	\$ 96,490	\$123,678	\$ 267
Intergovernmental receivable	<u>24,005</u>	<u>36,263</u>	<u>24,005</u>	<u>36,263</u>
<u>TOTAL ASSETS</u>	<u>\$51,460</u>	<u>\$132,753</u>	<u>\$147,683</u>	<u>\$36,530</u>
LIABILITIES				
Amount held for others	\$38,418	\$ 99,519	\$110,727	\$27,210
Interfund payable to General Fund	<u>13,042</u>	<u>33,234</u>	<u>36,956</u>	<u>9,320</u>
<u>TOTAL LIABILITIES</u>	<u>\$51,460</u>	<u>\$132,753</u>	<u>\$147,683</u>	<u>\$36,530</u>

The accompanying notes are an integral part of the financial statements.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 AGENCY FUNDS

EXHIBIT F-3
 (Concluded)

BOND FORFEITURE FUND
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 YEAR ENDED DECEMBER 31, 1998

	BALANCE JANUARY 1, <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE DECEMBER 31, <u>1998</u>
ASSETS				
Cash	\$1,494	\$46,394	\$45,862	\$2,026
Accounts receivable	<u>8,500</u>	_____	<u>8,500</u>	<u>-0-</u>
<u>TOTAL ASSETS</u>	<u>\$9,994</u>	<u>\$46,394</u>	<u>\$54,362</u>	<u>\$2,026</u>
LIABILITIES				
Amount held for others	\$6,875	\$32,780	\$38,412	\$1,243
Interfund payable to General Fund	<u>3,119</u>	<u>13,614</u>	<u>15,950</u>	<u>783</u>
<u>TOTAL LIABILITIES</u>	<u>\$9,994</u>	<u>\$46,394</u>	<u>\$54,362</u>	<u>\$2,026</u>

The accompanying notes are an integral part of the financial statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
DECEMBER 31, 1998

EXHIBIT G

GENERAL FIXED ASSETS

Building and improvements	\$374,182
Office furniture and equipment	414,824
Vehicles	<u>107,654</u>
<u>TOTAL GENERAL FIXED ASSETS</u>	<u>\$896,660</u>

INVESTMENT IN GENERAL FIXED ASSETS BY SOURCE

General Fund	\$804,672
Special Revenue Fund	<u>91,988</u>
<u>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</u>	<u>\$896,660</u>

The accompanying notes are an integral part of the financial statements.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
 RAPIDES PARISH, LOUISIANA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 1998

SCHEDULE 1

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ <u>PROGRAM TITLE</u>	FEDERAL CFDA <u>NUMBER</u>	PASS-THROUGH ENTITY IDENTIFYING <u>NUMBER</u>	FEDERAL <u>EXPENDITURES</u>
U.S. Department of Health and Human Services Passed through the State of Louisiana, Department of Social Services Child Support Enforcement 7/1/97 to 6/30/98 7/1/98 to 6/30/99	93.563 93.563	98-50904 99-50904	\$245,485 <u>283,127</u>
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>			<u>\$528,612</u>

Notes:

The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting. Note 1 to the financial statements provides additional information relative to the District Attorney's accounting policies.

No federal funds were awarded to subrecipients during the year ended December 31, 1998.

See independent auditor's report.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
RAPIDES PARISH, LOUISIANA
REQUIRED SUPPLEMENTAL INFORMATION
YEAR 2000 SUPPLEMENTARY INFORMATION
DECEMBER 31, 1998

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year ended December 31, 1999.

The District Attorney's office has begun an assessment of the problem by identifying all of its systems and individual components of its systems. The process of identification of potential problems is ongoing. Therefore, the District Attorney is in the assessment stage. The assessment must be completed, then corrections made to the programs and systems. With considerable time dedicated to the year 2000 issue, the District Attorney's office anticipates significant completion of the assessment and remediation by October of 1999. At that time, testing will be performed for validation of the corrections.

Because of the unprecedented nature of the year 2000 issue, the effects of the year 2000 issue and the success of related remediation efforts can not be absolutely determined until January 1, 2000, and thereafter. Management has taken every possible action within its control to implement and verify year 2000 compatibility. No one can anticipate all the possible problems associated from year 2000 compatibility. No one can anticipate all the possible problems associated from year 2000 incompatibilities of the various agencies and vendors with which the District Attorney must, by virtue of his office, have contact, and although the District Attorney has made all remediation efforts within its control, the success of the remediation efforts can not be verified until such time as full interaction and verification is made as a result of cooperation with the various agencies and vendors in the year 2000.

See independent auditor's report.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS,
LOUISIANA GOVERNMENTAL AUDIT GUIDE,
AND OMB CIRCULAR A-133**

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING,
INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE, COMBINING, INDIVIDUAL FUND, AND ACCOUNT GROUP FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

We have audited the general purpose financial statements and the combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 24, 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's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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.

However, we noted an immaterial instance of noncompliance with certain provisions of laws, regulations, and grants that we have reported to management of the District Attorney in a separate letter entitled Memorandum of Other Comments and Recommendations, dated May 24, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements

MARVIN A. JUNEAU, C.P.A. ROBERT L. LITTON, C.P.A. REBECCA B. MORRIS, C.P.A.
H. FRED RANDOW, C.P.A. ROBERT W. DVORAK, C.P.A. MICHAEL A. JUNEAU, C.P.A.
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Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

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 the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP
Certified Public Accountants

May 24, 1999

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

Compliance

We have audited the compliance of the District Attorney of the Ninth Judicial District, Rapides Parish, Louisiana, a component unit of the Rapides Parish Police Jury, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 1998. The District Attorney's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, and grants applicable to its major federal program is the responsibility of the District Attorney's management. Our responsibility is to express an opinion on the District Attorney's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District Attorney's compliance with those requirements.

MARVIN A. JUNEAU, C.P.A. | ROBERT L. LITTON, C.P.A. | REBECCA B. MORRIS, C.P.A.
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Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In our opinion, the District Attorney complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1998. However, we noted a certain immaterial instance of noncompliance with certain provisions of the grant agreement that we have reported to management of the District Attorney in a separate letter entitled Memorandum of Other Comments and Recommendations, dated May 24, 1999.

Internal Control Over Compliance

The management of the District Attorney is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, and grants applicable to federal programs. In planning and performing our audit for the year ended December 31, 1998, we considered the District Attorney's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 noncompliance with applicable requirements of laws, regulations, and grants that would be material in relation to a major federal program 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 compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the District Attorney, Louisiana Legislative Auditor, federal awarding agencies, pass-through entities, and management and is not intended to be and should not be used by anyone other than these specified parties.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 24, 1999

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1998

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? _____ yes x none reported

Noncompliance material to financial statements noted? _____ yes x no

Corrective Action Plan Not Applicable

Management's Summary Schedule of Prior Audit Findings See Attached

Memorandum of Other Comments and Recommendations See Attached

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ yes x no

Reportable conditions identified that are not considered to be material weaknesses? _____ yes x none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ yes x no

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1998

Identification of major programs:

CFDA Number

Name of Federal Program

93.563

Child Support Enforcement

Dollar threshold used to distinguish
between type A and type B programs:

\$300,000

Auditee qualified as low-risk auditee?

_____ yes x no

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

U.S. Department of Health and Human Services
Passed through the State of Louisiana,
Department of Social Services
Child Support Enforcement

CFDA Number 93.563

Pass-through Identification Numbers 98-50904 and 99-50904

Questioned Costs: None.

DISTRICT ATTORNEY OF THE NINTH JUDICIAL DISTRICT
MANAGEMENT'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 1998

FINDING 97-01 - WORTHLESS CHECKS AGENCY FUND

Resolved

FINDING 97-02 - SPECIAL ASSET FORFEITURE TRUST AGENCY FUND

Resolved

FINDING 97-03 - AGENCY FUNDS

Resolved

MEMORANDUM OF OTHER COMMENTS AND RECOMMENDATIONS



PAYNE, MOORE & HERRINGTON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Honorable Charles F. Wagner
District Attorney of the Ninth Judicial District
Rapides Parish, Louisiana

In planning and performing our audit of the general purpose financial statements and combining, individual fund, and account group financial statements of the District Attorney of the Ninth Judicial District, a component unit of the Rapides Parish Police Jury, for the year ended December 31, 1998, we considered the District Attorney's internal control over financial reporting to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control over financial reporting. As part of obtaining reasonable assurance about whether the District Attorney's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls, operating efficiency, and possible compliance with laws, regulations, and grants. The memorandum that accompanies this letter summarizes our comment and suggestion regarding this matter. A separate report dated May 24, 1999, contains our report on reportable conditions in the District Attorney's internal control over financial reporting and compliance with provisions of laws, regulations, and grants. Also a separate report dated May 24, 1999, contains our report on compliance with requirements of major programs. This letter does not affect our report dated May 24, 1999, on the financial statements of the District Attorney of the Ninth Judicial District.

We will review the status of this comment and recommendation during the next audit engagement. We have already discussed this item with management personnel, and we will be pleased to discuss them with you in detail at your convenience, to perform any additional study of the matter, or to assist you in implementing the recommendation.

This report is intended solely for the information and use of the District Attorney, management, and others within the entity.

Payne, Moore & Herrington, LLP

Certified Public Accountants

May 24, 1999

MARVIN A. JUNEAU, C.P.A.
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MEMORANDUM OF OTHER COMMENTS AND RECOMMENDATIONS

FINDING 98-01 - REPORT FOR NON-AFDC APPLICATION FEES

Condition: According to the grant agreement with the Louisiana Department of Social Services, the District Attorney is required to submit a report containing names and case identification numbers and the amount of fee collected, along with a check, for the State's 70% of the collection fees, for all non-AFDC application fees. This report and the check are to be submitted within 10 working days following the month of collection. These items are regularly being submitted to the State subsequent to the 10th day of the month following the month of collection.

Recommendation: We recommend that the requirement of submitting the report and check within 10 working days following the month of collection be followed.

MANAGEMENT'S RESPONSE

We have taken steps to see that these funds are received from the IV-D office in the main office no later than the fifth day of each month and will be distributed to the State no later than the tenth day of each month as required.