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ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1998

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Release Date AUG 11 1999

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INDEPENDENT AUDITOR'S REPORT

Honorable Earl Taylor
St. Landry Parish
District Attorney
St. Landry Parish
Opelousas, Louisiana

We have audited the accompanying general purpose financial statements of the St. Landry Parish District Attorney, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney. 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 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 St. Landry Parish District Attorney, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial statements of individual funds as listed in the table of contents and the Schedule of Prior Year Findings as required by the Louisiana Legislative Auditor, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish District Attorney. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the general purpose financial statements of the St. Landry Parish District Attorney. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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

John S. Dowling & Company

Opelousas, Louisiana
June 24, 1999

GENERAL PURPOSE FINANCIAL STATEMENTS

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1998

	<u>GOVERNMENTAL</u>		<u>FIDUCIARY</u>		<u>ACCOUNT GROUPS</u>			<u>TOTALS</u>
	<u>FUND TYPES</u>	<u>SPECIAL</u>	<u>FUND</u>	<u>TYPE</u>	<u>GENERAL</u>	<u>LONG-TERM</u>	<u>(Memorandum</u>	<u>Only)</u>
	<u>GENERAL</u>	<u>REVENUE</u>	<u>AGENCY</u>		<u>ASSETS</u>	<u>DEBT</u>	<u>1998</u>	
<u>ASSETS</u>								
Cash	\$136,342	\$11,777	\$13,413					\$161,532
Investments	490,549							490,549
Due from other funds	59,224							59,224
Due from other governmental units	86,939	121,105						208,044
Fixed assets					\$459,046			459,046
<u>Total assets</u>	<u>773,054</u>	<u>132,882</u>	<u>13,413</u>		<u>459,046</u>	<u>-0-</u>		<u>1,378,395</u>
<u>LIABILITIES</u>								
Accounts payable and accrued expenses	\$46,135	\$2,631						\$48,766
Due to other funds		58,605		\$619				59,224
Bail bond fees payable	2,650							2,650
LACE and LOC payroll payable	15,254							15,254
LACE and LOC fuel payable	3,207							3,207
Due to others				12,794				12,794
<u>Total liabilities</u>	<u>67,246</u>	<u>61,236</u>	<u>13,413</u>		<u>-0-</u>	<u>-0-</u>		<u>141,895</u>

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS (CONTINUED)
 DECEMBER 31, 1998

	GOVERNMENTAL FUND TYPES	SPECIAL REVENUE	FIDUCIARY FUND TYPE AGENCY	ACCOUNT GROUPS GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTALS (Memorandum Only) 1998
<u>FUND EQUITY</u>						
Investment in general fixed assets				\$459,046		\$459,046
Fund balance						
Reserved for grants	\$7,356					7,356
Unreserved, undesignated	\$705,808					770,098
<u>Total fund equity</u>	<u>705,808</u>	<u>71,646</u>	<u>-0-</u>	<u>459,046</u>	<u>-0-</u>	<u>1,236,500</u>
<u>Total liabilities and fund equity</u>	<u>773,054</u>	<u>132,882</u>	<u>\$13,413</u>	<u>459,046</u>	<u>-0-</u>	<u>1,378,395</u>

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUNDS</u>	<u>TOTALS</u> <u>(MEMORANDUM</u> <u>ONLY)</u> <u>1998</u>
<u>REVENUES</u>			
Commissions on fines and bond forfeitures	\$724,036		\$724,036
Intergovernmental			
Police jury reimbursements	262,066	\$223,313	485,379
Criminal Court Fund	304,007		304,007
Sheriff's and city court's reimbursements	266,017		266,017
Federal grants	81,771	531,826	613,597
State grants	25,000	100,000	125,000
Local grants		5,000	5,000
Miscellaneous			
Drug seizure income	17,093		17,093
Interest earned	19,908	523	20,431
Other	<u>3,979</u>	<u>1,554</u>	<u>5,533</u>
<u>Total revenues</u>	<u>1,703,877</u>	<u>862,216</u>	<u>2,566,093</u>
<u>EXPENDITURES</u>			
Judicial			
Personal and contracted services	731,775	465,530	1,197,305
Supplies and materials	100,456	37,480	137,936
Repairs and maintenance	20,133	3,473	23,606
Other services and charges	295,361	97,087	392,448
Payments to other governmental entities	314,927		314,927
Capital outlay	105,547	49,755	155,302
Debt service	<u>4,728</u>		<u>4,728</u>
<u>Total expenditures</u>	<u>1,572,927</u>	<u>653,325</u>	<u>2,226,252</u>
<u>EXCESS OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>130,950</u>	<u>208,891</u>	<u>339,841</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	241,719		241,719
Operating transfers out		<u>(241,719)</u>	<u>(241,719)</u>
<u>Total other financing</u> <u>sources (uses)</u>	<u>241,719</u>	<u>(241,719)</u>	<u>-0-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>AND OTHER SOURCES OVER (UNDER)</u> <u>EXPENDITURES AND OTHER (USES)</u>	372,669	(32,828)	339,841
<u>FUND BALANCE, beginning of year</u>	<u>333,139</u>	<u>104,474</u>	<u>437,613</u>
<u>FUND BALANCE, end of year</u>	<u>705,808</u>	<u>71,646</u>	<u>777,454</u>

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND		SPECIAL REVENUE FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>REVENUES</u>					
Commissions on fines and bond forfeitures	\$992,238	\$724,036			\$268,202)
Intergovernmental					
Police jury reimbursements	260,000	262,066			2,066
Criminal Court Fund		304,007			304,007
Sheriff's and city court's reimbursements	271,416	266,017			(5,399)
Federal grants	106,939	81,771	\$466,089	531,826	(25,168)
State grants	1,000	25,000		100,000	24,000
Local grants				5,000	5,000
Miscellaneous					
Drug seizure income		17,093			17,093
Interest earned		19,908			19,908
Other	90,025	3,979	2,412	1,554	(858)
<u>Total revenues</u>	<u>1,721,618</u>	<u>1,703,877</u>	<u>468,501</u>	<u>862,216</u>	<u>393,715</u>
<u>EXPENDITURES</u>					
Judicial					
Personal and contracted services	723,840	731,775	336,940	465,530	(128,590)
Supplies and materials	111,174	100,456	40,490	37,480	3,010
Repairs and maintenance	28,912	20,133	3,591	3,473	118
Other services and charges	424,855	295,361	208,729	97,087	111,642
Payments to other governmental entities	293,246	314,927			(21,681)
Capital outlay	65,348	105,547	45,307	49,755	(4,448)
Debt service		4,728			(4,728)
<u>Total expenditures</u>	<u>1,647,375</u>	<u>1,572,927</u>	<u>635,057</u>	<u>653,325</u>	<u>(18,268)</u>

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUND TYPES (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 1998

	GENERAL FUND		SPECIAL REVENUE FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	\$74,243	\$130,950	\$ (166,556)	\$208,891	\$375,447
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in		241,719			
Operating transfers out				(241,719)	(241,719)
Total other financing sources (uses)	-0-	241,719	-0-	(241,719)	(241,719)
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</u>	74,243	372,669	(166,556)	(32,828)	133,728
FUND BALANCE, beginning of year		333,139		104,474	
FUND BALANCE, end of year		705,808		71,646	

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District Attorney of the St. Landry Parish District Attorney, as provided by Article VI of the Louisiana Constitution of 1974, is elected by the voters of the parish and serves a six year term. The District Attorney prosecutes criminals; provides legal assistance, counsel, and opinions; and enforces parent's obligation to provide support to their children.

The following is a summary of certain significant accounting policies and practices.

Basis of Presentation

The accompanying general purpose financial statements of the St. Landry Parish District Attorney 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 standards-setting body for establishing governmental accounting and financial reporting principles.

The Reporting Entity

The St. Landry Parish District Attorney is an independently elected official and is legally separate from the St. Landry Parish Police Jury. As the governing authority of the parish, for reporting purposes, the St. Landry Parish Police Jury is the financial reporting entity for St. Landry Parish.

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

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Reporting Entity (Continued)

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the criteria described above, the St. Landry Parish District Attorney is not a component unit of the St. Landry Parish Police Jury due to the following:

1. The District Attorney is an independently elected official.
2. The District Attorney is not fiscally dependent on the police jury.
3. The reporting entity's financial statements are not misleading.

Fund Accounting

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

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

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Accounting (Continued)

Funds of the District Attorney are classified into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (Agency Fund). These funds are described as follows:

Governmental Funds

General Fund

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. The general operating fund accounts for all financial resources of the District Attorney's office, except those required to be accounted for in other funds.

Special Revenue Funds

The Special Revenue Funds consist of the IV-D Fund, Mentor Fund, and the Access to Success Fund. The IV-D Fund accounts for grants from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources and the St. Landry Parish Community Services, to help defray expenses of a licensed alcohol, tobacco, and other drugs (ATOD) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fiduciary Fund

Agency Fund

The Agency Fund is used as a depository for collections of NSF checks, fees for substance abuse classes and general restitutions. Disbursements from the fund are made to merchants who received the NSF checks, various parish agencies, class coordinators and litigants in suits in the manner prescribed by law. The Agency Fund is custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

The District Attorney has two account groups: General Fixed Assets and General Long-term Debt.

General Fixed Assets Account Group - Capital acquisition and construction which are reflected as expenditures in governmental funds are capitalized in the account group.

General Long-term Debt Account Group - Long-term obligations expected to be financed from governmental funds are reported in this account group.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust 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.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to timing of the measurements made, regardless of the measurement focus applied.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exception to this general rule is principal and interest on general long-term debt which is recognized when due.

Purchase of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

Fixed Assets

All items of property, plant, and equipment are recorded in the General Fixed Assets Group of Accounts. Such assets are maintained on the basis of original cost (cash paid plus trade-in allowance, if applicable) and at an estimated cost where no original cost records exist. Assets in the general fixed assets account group are not depreciated. The St. Landry Parish District Attorney has no infrastructure asset expenditures.

No interest costs were incurred during construction.

Budgets and Budgetary Accounting

As required by the Louisiana Revised Statutes 39:1303, the District Attorney adopted a budget for its General Fund and Special Revenue Funds. The budgetary practices included public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget prior to adoption.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting (Continued)

Any amendment involving the transfer of monies from one function to another or increases in expenditures at the functional level must be approved by the District Attorney. All budget amounts which are not expended, or obligated through contracts, lapse at year-end.

The General and Special Revenue Funds were adopted and amended on a basis consistent with generally accepted accounting principles (GAAP). The budgeted amounts of the General Fund in the accompanying financial statements are in the original adopted budgets and subsequent adopted amendments.

Cash and Investments

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit in state, or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision.

Accumulated Compensated Absences

The District Attorney's employees earn and use their vacation and sick leave during the year. Therefore, there is no provision for compensated absences.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded in the fund, is not utilized by the District Attorney.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns on Combined Statements

Total Columns on Combined 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, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 1998, the carrying amount of the District Attorney's deposits was \$652,081, and the bank balances were \$748,423. The bank balances were collateralized as follows:

<u>Institution</u>	<u>Bank Balance</u>	<u>Amount Insured by FDIC</u>	<u>Amount Collateralized by Securities held at 3rd Party Bank</u>
Bank One	\$74,335	\$74,335	
St. Landry Bank	74,446	74,446	
Washington State Bank	23,375	23,375	
American Bank	111,621	100,000	\$11,621
Mid South National Bank	478	478	
St. Landry Homestead	372,151	100,000	101,416
Tri-Parish Bank	59,629	59,629	
First Bank of Eunice	<u>32,388</u>	<u>32,388</u>	
<u>Totals</u>	<u>748,423</u>	<u>464,651</u>	<u>113,037</u>

Approximately \$170,735 of bank balance deposits were uncollateralized at December 31, 1998.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1998 consisted of the following:

	<u>1998</u>	
	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$3,235	
Eunice City Court	2,454	
St. Landry Parish Sheriff	53,742	
Louisiana Commission on Law Enforcement Grant	15,008	
Police Jury	12,500	
Office of Alcohol and Drug Abuse		\$9,793
Urban Affairs and Development		35,000
Department of Social Services		<u>76,312</u>
<u>Totals</u>	<u>86,939</u>	<u>121,105</u>

NOTE 4 - DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 1998 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$59,224	
Special Revenue Funds		
IV-D		\$11,340
Mentor		35,429
Access to Success		11,836
Agency Fund		<u>619</u>
<u>Totals</u>	<u>59,224</u>	<u>59,224</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 5 - GENERAL FIXED ASSETS ACCOUNT GROUP

The following is a summary of changes in the General Fixed Assets Account Group:

	Balance <u>1/1/98</u>	Prior Period <u>Adjustment</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>12/31/98</u>
Building improvements	\$61,341				\$61,341
Furniture, fixtures and office equipment	232,899		\$155,302	\$(44)	388,157
Law books	<u>9,548</u>	—	—	—	<u>9,548</u>
<u>Totals</u>	<u>303,788</u>	<u>-0-</u>	<u>155,302</u>	<u>(44)</u>	<u>459,046</u>

NOTE 6 - LONG-TERM DEBT

All general long-term debt has been retired as of December 31, 1998.

Changes in long-term debt are as follows:

Balance <u>1/1/98</u>	<u>Retired</u>	Balance <u>12/31/98</u>
<u>\$4,530</u>	<u>\$4,530</u>	<u>-0-</u>

NOTE 7 - PENSION PLAN

The District Attorney and assistant district attorneys, whose salaries are paid by the State of Louisiana and the Office of the District Attorney, are members of the Louisiana District Attorneys' Retirement System. This retirement system is a multiple-employer, cost-sharing statewide public employee retirement system administered and controlled by a separate board of trustees. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Louisiana District Attorneys' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Louisiana District Attorneys' Retirement System at 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143 or by calling 1-225-343-0171.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 7 - PENSION PLAN (Continued)

Covered employees are required to contribute 7.0 percent of their salary to the plan and the employer portion was 1.25 percent through June 30, 1998. The employer was not required to contribute to the plan for the period July 1, 1998 through December 31, 1998.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 1998 and 1997 were \$1,025 and \$2,955, respectively. Employee contributions for the years ended December 31, 1998 and 1997 were \$10,015 and \$9,990, respectively.

NOTE 8 - LEASE COMMITMENTS

Commitments under lease arrangements for automobiles and office equipment provide for future minimum rental payments as follows:

1999	\$30,472
2000	22,536
2001	9,398
2002	<u>2,609</u>
	<u>65,015</u>

Rental expenditures incurred for the year ended December 31, 1998 were \$34,079.

NOTE 9 - OTHER AGREEMENTS

Louisiana Revised Statute 16:6 mandates the parish Police Jury to pay from their General Fund, any expenses incurred by the parish District Attorney in the discharge of his official duties. These expenses include salaries of stenographers, clerks, secretaries, investigators and other employees' expense allowances, telephone, transportation, travel, postage, hotel and other expenses.

NOTE 10 - RESERVED FUND BALANCE

The Special Revenue Funds fund balance is reserved for \$7,356, of which \$516 is the unexpended Mentor Grant funds on hand and \$6,840 is the unexpended Access to Success Grant funds on hand.

FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. The resources of the General Fund are ordinarily largely expended and replenished on an annual basis.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET - GENERAL FUND
DECEMBER 31, 1998

ASSETS

Cash	\$136,342
Investments	490,549
Due from other funds	59,224
Due from other governmental units	<u>86,939</u>
<u>Total assets</u>	<u>773,054</u>

LIABILITIES

Accounts payable and accrued expenses	\$46,135
Bail bond fees payable	2,650
LACE and LOC payroll payable	15,254
LACE and LOC fuel payable	<u>3,207</u>
<u>Total liabilities</u>	<u>67,246</u>

FUND EQUITY

Fund balance	
Unreserved, undesignated	705,808
<u>Total fund equity</u>	<u>705,808</u>
<u>Total liabilities and fund equity</u>	<u>773,054</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1998

REVENUES

Commissions on fines and bond forfeitures	
Fines	\$97,791
LACE fines	112,276
LOC fines	131,830
Court costs - regular	14,720
- LACE	62,540
- LOC	63,564
NSF fees	33,925
Probation fees	155,937
Bail bond fees	43,128
Department of Public Safety fees	8,325
Intergovernmental	
Police Jury reimbursements	262,066
Criminal Court Fund	304,007
Sheriff and City Courts' reimbursements	266,017
Federal grants	81,771
State grants	25,000
Miscellaneous	
Drug seizure income	17,093
Interest earned	19,908
Other	<u>3,979</u>
<u>Total revenues</u>	<u>1,703,877</u>

EXPENDITURES

Judicial	
Personal and contracted services	
Salaries	511,218
Fringe benefits	144,856
Contracted services	75,701
Supplies and materials	100,456
Repairs and maintenance	20,133
Other services and charges	
Insurance	28,893
Bailiff expenses	30,530
Telephone	51,685
Computer expenses	18,752
Copy machine expenses	18,114
Dues and subscriptions	15,104
Auto expenses	25,903
Informant expenses	500

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1998

<u>EXPENDITURES</u> (Continued)	
Witness expenses	\$7,069
Conventions and seminars	16,031
Travel expenses	19,364
Uniforms	3,183
Meals	9,508
Grand jury meals	6,090
Professional expense	15,620
Rentals	13,570
Other	15,445
Payments to other governmental entities	
Drug forfeitures	14,416
Bail bond fees	32,346
LACE payroll and fuel	268,165
Capital outlay	105,547
Debt service	4,728
<u>Total expenditures</u>	<u>1,572,927</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	<u>130,950</u>
<u>OTHER FINANCING SOURCES (USES)</u>	
Operating transfers in	241,719
<u>Total other financing sources</u>	<u>241,719</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</u>	372,669
<u>FUND BALANCE</u> , beginning of year	<u>333,139</u>
<u>FUND BALANCE</u> , end of year	<u>705,808</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for resources legally restricted to expenditures for specified current operating purposes or the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived assets.

The IV-D Fund accounts for grants received from the Louisiana Department of Social Services, a pass-through agency, and the United States Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act for the provision of child support services. The purpose of the fund is to enforce the support obligation owed by absent parents to their children, to locate absent parents, to establish paternity, and to obtain child and spousal support.

The Mentor Fund accounts for a grant received from the State of Louisiana Office of Urban Affairs and Development to help defray expenses of a mentoring program in St. Landry Parish.

The Access to Success Fund accounts for grants from the United States Department of Health and Human Resources and the St. Landry Parish Community Services, to help defray expenses of a licensed alcohol, tobacco, and other drugs (ATOD) prevention program. The Access to Success Fund provides mentoring to youth for the purpose of teaching life skills and encouraging positive life choices.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
DECEMBER 31, 1998

	<u>IV-D Fund</u>	<u>Mentor Fund</u>	<u>Access To Success Fund</u>	<u>Totals</u>
<u>ASSETS</u>				
Cash	\$1,949	\$945	\$8,883	\$11,777
Due from other governmental units	<u>76,312</u>	<u>35,000</u>	<u>9,793</u>	<u>121,105</u>
<u>Total assets</u>	<u>78,261</u>	<u>35,945</u>	<u>18,676</u>	<u>132,882</u>
<u>LIABILITIES</u>				
Accounts payable and accrued expenses	\$2,631			\$2,631
Due to other funds	<u>11,340</u>	<u>\$35,429</u>	<u>\$11,836</u>	<u>58,605</u>
<u>Total liabilities</u>	<u>13,971</u>	<u>35,429</u>	<u>11,836</u>	<u>61,236</u>
<u>FUND EQUITY</u>				
Fund balance				
Reserved for grant		516	6,840	7,356
Unreserved, undesignated	<u>64,290</u>			<u>64,290</u>
<u>Total fund equity</u>	<u>64,290</u>	<u>516</u>	<u>6,840</u>	<u>71,646</u>
<u>Total liabilities and fund equity</u>	<u>78,261</u>	<u>35,945</u>	<u>18,676</u>	<u>132,882</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>IV-D Fund</u>	<u>Mentor Fund</u>	<u>Access to Success Fund</u>	<u>Totals</u>
<u>REVENUES</u>				
Intergovernmental				
Police Jury reimbursements	\$199,875	\$23,438		\$223,313
Federal grants				
DHHR reimbursement	380,924		\$92,544	473,468
DHHR incentive	58,358			58,358
State grants				
Helping Hands		70,000		70,000
State of Louisiana	30,000			30,000
Local grants				
Community Services			5,000	5,000
Miscellaneous				
Interest earned	364	133	26	523
Other				
Application fees	1,454			1,454
Donations		100		100
<u>Total revenues</u>	<u>670,975</u>	<u>93,671</u>	<u>97,570</u>	<u>862,216</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services				
Salaries	302,166	51,374	36,852	390,392
Fringe benefits	52,602	7,893	4,093	64,588
Contracted services	9,300		1,250	10,550
Supplies and materials	25,407	5,332	6,741	37,480
Repairs and maintenance	3,473			3,473
Other services and charges				
Auto expenses	4,340			4,340
Management consultant	14,520			14,520
Insurance		3,415	3,335	6,750
Indigent Defender Fund	12,000			12,000
Rentals	7,365			7,365
Telephone	5,547		1,454	7,001
Building rent	6,875	100	3,750	10,725
Computer expenses			1,615	1,615
Dues and subscriptions	129	575	101	805
Utilities	4,444	239	1,714	6,397
Field trip expenses			2,492	2,492
Other	14,879	3,511	4,687	23,077
Capital Outlay	<u>9,795</u>	<u>6,065</u>	<u>33,895</u>	<u>49,755</u>
<u>Total expenditures</u>	<u>472,842</u>	<u>78,504</u>	<u>101,979</u>	<u>653,325</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	<u>198,133</u>	<u>15,167</u>	<u>(4,409)</u>	<u>208,891</u>

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE (CONTINUED)
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>IV-D Fund</u>	<u>Mentor Fund</u>	<u>Access to Success Fund</u>	<u>Totals</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers out	\$(218,281)	\$(23,438)	_____	\$(241,719)
<u>Total other financing sources (uses)</u>	<u>(218,281)</u>	<u>(23,438)</u>	<u>-0-</u>	<u>(241,719)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</u>	(20,148)	(8,271)	\$(4,409)	(32,828)
<u>FUND BALANCE, beginning of year</u>	<u>84,438</u>	<u>8,787</u>	<u>11,249</u>	<u>104,474</u>
<u>FUND BALANCE, end of year</u>	<u>64,290</u>	<u>516</u>	<u>6,840</u>	<u>71,646</u>

RELATED REPORTS

Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Darren J. Cart, CPA
 Michael A. Roy, CPA



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 1998

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

Honorable Earl Taylor
 St. Landry Parish District Attorney,
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish District Attorney, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 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 St. Landry Parish District Attorney's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under Government Auditing Standards which is described in the accompanying schedule of findings and questioned costs as item 98-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish District Attorney's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

To the Honorable Earl Taylor
St. Landry Parish District Attorney,
St. Landry Parish
Page 2

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. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the St. Landry Parish District Attorney in a separate letter dated June 24, 1999.

This report is intended for the information of St. Landry Parish District Attorney, management, the appropriate Legislative Body, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
June 24, 1999

Joel Lanclos, Jr., CPA
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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
 PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
 WITH OMB CIRCULAR A-133

Honorable Earl Taylor
 St. Landry Parish District Attorney,
 St. Landry Parish
 Opelousas, Louisiana

Compliance

We have audited the compliance of the St. Landry District Attorney 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 each of its major federal programs for the year ended December 31, 1998. The St. Landry Parish District Attorney's major federal programs are identified in the summary of auditor results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District Attorney. Our responsibility is to express an opinion on the St. Landry Parish 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 OMB Circular A-133, Audits of States, Local Governments, and Nonprofit 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 St. Landry Parish 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 on the St. Landry Parish District Attorney's compliance with those requirements.

In our opinion, the St. Landry Parish 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.

Honorable Earl Taylor
St. Landry Parish District Attorney,
St. Landry Parish
Page 2

Internal Control Over Compliance

The management of the St. Landry Parish District Attorney is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the St. Landry 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, contracts 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 for the information of the St. Landry Parish District Attorney, management, the appropriate Legislative Body, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Company

Opelousas, Louisiana
June 24, 1999

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the St. Landry Parish District Attorney.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. One instance of noncompliance material to the financial statements of the St. Landry Parish District Attorney was disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award program for the St. Landry Parish District Attorney expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award program for the St. Landry Parish District Attorney.
7. The program tested as a major program was the Child Support Enforcement Services Program - CFDA #93.563.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The St. Landry Parish District Attorney was determined to be a low-risk auditee.

B. 1998 FINDINGS - FINANCIAL STATEMENT AUDIT

Compliance

1998-1. Deposits not fully collateralized.

Condition: Bank balances of deposits were under collateralized by \$170,735 as of December 31, 1998.

Criteria: Louisiana Revised Statute 39:1225 states that the amount of the security shall at all times be equal to one hundred percent of the amount of collected funds on deposit.

Effect: The St. Landry Parish District Attorney's deposits were not properly safeguarded.

Cause: Management failed to review at least quarterly the adequacy of collateral pledged.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 1998

<u>SOURCE OF FEDERAL ASSISTANCE/ AGENCY NAME(S)</u>	<u>PROGRAM NAME</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURES</u>
INDIRECT ASSISTANCE			
United States Department of Health and Human Resources: Louisiana Department of Social Services Office of Family Support Grant #: 9404 LA4004	Child Support Enforcement (Title IV-D)	93.563	\$439,282
Louisiana Department of Health and Hospitals Office of Alcohol and Drug Abuse Contract #: 526621	Block Grant for Prevention and Treatment of Substance Abuse	93.959	92,544
United States Department of Justice: Louisiana Commission on Law Enforcement and Administration of Criminal Justice Project ID: B98-4-013 Subgrant #: 98-B4-B.08-0067 Matching contribution - \$23,178	Drug Control and System Improvement - Formula Grant	16.579	55,240
Project ID: M96-4-006 Subgrant #: 96-M4-M.02-0412 Matching contribution - \$8,841	Domestic Violence Prosecution - Formula Grant	16.588	26,531
<u>Total</u>			<u>613,597</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 1998

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of the St. Landry Parish District Attorney. The reporting entity is defined in Note 1 to the general purpose financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting for the federal assistance. The basis of accounting is described in Note 1 to the general purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL PURPOSE FINANCIAL STATEMENTS

Of the total amount of the federal financial assistance revenue, only the reimbursement amount is recorded in the general purpose financial statements as revenues. Also, only the expenditures which were later reimbursed are recorded in the general purpose financial statements as expenses. Federal financial assistance revenue is reported in the St. Landry Parish District Attorney's general purpose financial statements as follows:

	<u>Intergovernmental Revenues</u>
<u>General Fund</u>	
Federal grants -	
Drug control and system improvement	\$55,240
Domestic violence	<u>26,531</u>
<u>Total General Fund</u>	<u>81,771</u>
<u>Special Revenue Funds</u>	
Federal grants -	
Child Support Enforcement DHHR reimbursement	\$380,924
DHHR incentive	58,358
Access to Success	<u>92,544</u>
<u>Total Special Revenue Funds</u>	<u>531,826</u>

SUPPLEMENTARY INFORMATION

Joel Lanclos, Jr., CPA
 Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
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 1998

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

Honorable Earl Taylor
 St. Landry Parish District Attorney,
 St. Landry Parish
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish District Attorney, as of and for the year ended December 31, 1998, and have issued our report thereon dated June 24, 1999. Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 33 is not a required part of the general purpose 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 presentation of 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 St. Landry Parish District Attorney is or will become year 2000 compliant, that the St. Landry Parish District Attorney's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the St. Landry Parish District Attorney does business are or will become year 2000 compliant.

John S. Dowling & Company

Opelousas, Louisiana
 June 24, 1999

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
YEAR 2000 REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 1998

The St. Landry Parish District Attorney has only one computer software package in their operations which could be affected by the year 2000 issue. The District Attorney has updated the accounting software, which is manufactured by CPASoftware, to be year 2000 compliant. The District Attorney is also in the process of updating all computers within the organization to be year 2000 compliant. If failure of the software would occur, the District Attorney's personnel is familiar with maintaining a manual accounting system. The District has inquired of their financial institutions about their systems also being year 2000 compliant. The financial institutions have communicated to the District Attorney that extensive testing under state and federal guidelines is currently being performed.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 1998

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

1997-1. Actual expenditures exceeded budgeted expenditures by more than 5 percent.

Current status: Resolved

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

None

SECTION III - MANAGEMENT LETTER

None

Joel Lanclos, Jr., CPA
Russell J. Stelly, CPA
Chizal S. Fontenot, CPA
James L. Nicholson, Jr., CPA
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1998

Honorable Earl Taylor
St. Landry Parish District Attorney,
St. Landry Parish
Opelousas, Louisiana

We have audited the general purpose financial statements of St. Landry Parish District Attorney as of and for the year ended December 31, 1998, and have issued our report thereon dated June 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 and the provisions of OMB Circular A-133.

As part of our examination, we have issued our report on the financial statements, dated June 24, 1999, and our report on internal control and compliance with laws, regulations, and contracts, dated June 24, 1999.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal control.

1998-2. Absence of Documented Approval of Invoices

Condition: Although the District Attorney personally signs all checks and reviews invoices attached for payment, there is no documentation of his approvals.

Criteria: Appropriate approval of transactions should be documented in order to have evidence of an adequate system of internal control.

Effect: There is a deficiency in documentation of the internal control system covering approval of transactions.

Cause: Sufficient time was not spent by management documenting approval of invoice payments.

1998-3. Matching of Grant Revenue to Grant Reports

Condition: Grant revenue checks received are not compared to grant reports in order to reconcile or correct differences.

Criteria: All grant revenue checks received should be compared to grant reports submitted for reimbursement in order to determine correctness and verify that differences are traced.

Effect: Differences between amounts requested and amounts received are not investigated for correctness.

Cause: Sufficient time was not spent by management investigating corrections.

We recommend management address the foregoing issues as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

John S. Dowling & Company

Opelousas, Louisiana

June 24, 1998

EARL TAYLOR
DISTRICT ATTORNEY
ST. LANDRY PARISH
27TH JUDICIAL DISTRICT



June 29, 1999

Louisiana Legislative Auditor
Baton Rouge, La. 70804

St. Landry Parish District Attorney respectfully submits the following corrective action plan for the year ended December 31, 1998.

Name and address of independent public accounting firm: John S. Dowling & Company,
P. O. Box 433, Opelousas, La. 70571-0433.

Audit period: Year ended December 31, 1998

The findings from the 1998 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

FINDINGS – FINANCIAL STATEMENT AUDIT

NONCOMPLIANCE

1998-1 Deposits Not Fully Collateralized.

Action taken: This issue is a result of one of our financial institutions not pledging enough assets to cover our total deposits. Sufficient collateral has now been pledged by the institution.

FINDINGS – FEDERAL AWARD PROGRAMS AUDIT

No findings.

EUNICE OFFICE
P.O. Box 1065
EUNICE, LOUISIANA 70535
318-457-5339
FAX 318-457-9215

P. O. DRAWER 1419
OPELOUSAS, LOUISIANA 70571
318-948-3041
FAX 318-942-4663

SUPPORT ENFORCEMENT SERVICES
P.O. DRAWER 1036
OPELOUSAS, LOUISIANA 70571
318-942-5719
FAX 318-948-0170

FINDINGS – MANAGEMENT LETTER

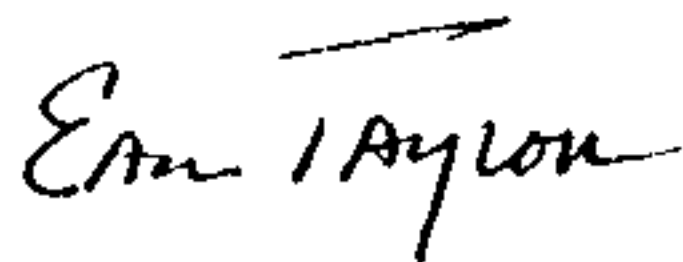
1998-2 Absence of Documented Approval of Invoices

Action taken: In addition to having each check for payment of invoices attached to checks at time of check signing and reviewing said invoices at that time, as is currently the District Attorney's practice, a new procedure will be implemented wherein the District Attorney will initial each invoice at the time of review and approval.

1998-3 Matching of Grant Revenue to Grant Reports.

Action taken: The accountant will from now on review or cause to be reviewed each grant check and compare each check to the contract for the corresponding grant to determine that they match.

Sincerely,

A handwritten signature in cursive script that reads "Earl Taylor". The signature is written in black ink and includes a horizontal line above the name.

EARL TAYLOR
District Attorney

ET/cb