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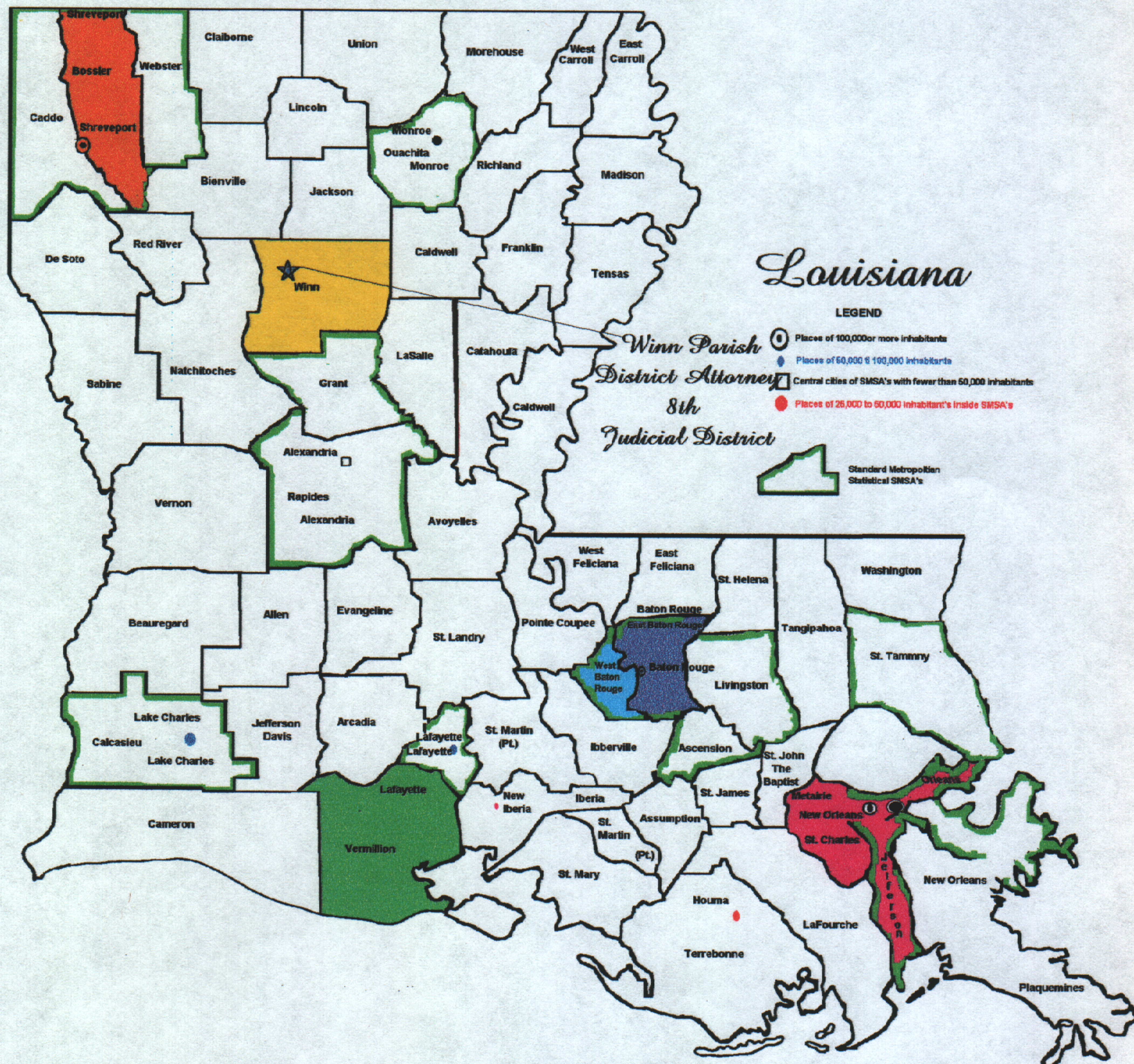
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**DISTRICT ATTORNEY
OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH
FINANCIAL REPORT
*For The Year Ended December 31, 2003***

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 6-23-04

**DISTRICT ATTORNEY
OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**



District Attorney of the Eighth Judicial District

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Eighth Judicial District encompasses the parish of Winn, Louisiana.

**DISTRICT ATTORNEY
OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

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***DISTRICT ATTORNEY
OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH***

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JOHN R. VERCHER PC

Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON THE COMPONENT UNIT FINANCIAL STATEMENTS

Honorable Terry Reeves, District Attorney
of the Eighth Judicial District
P. O. Drawer 1384
Winnfield, Louisiana

I have audited the accompanying component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, a component unit of the Winn Parish Police Jury, as of December 31, 2003 and for the year then ended as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, and management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

The general fund does not present "amount due other governmental units", a liability resulting from undistributed bail bond premiums in accordance with R. S. 22:1065.1. The amount of this liability, which is considered material, has not been determined.

In my opinion, except for the omission of "amounts due other governmental units" as discussed in the third paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Eighth Judicial District as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

My audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The other supplementary information, combining statements and the graphs listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued my report dated June 1, 2004, on my consideration of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

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

My audit was performed for the purpose of forming an opinion on the component unit financial statements taken as a whole. 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 component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the component unit financial statements taken as a whole.

John R. Vercher

Jena, Louisiana

June 1, 2004

JOHN R. VERCHER PC

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

The Honorable Terry Reeves, District Attorney
of the Eighth Judicial District
P.O. Drawer 1384
Winnfield, Louisiana

I have audited the component unit financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, as of and for the year ended December 31, 2003, and have issued my report thereon dated June 1, 2004. I conducted my audit in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standard*, except as follows and as discussed in "Schedule of Findings and Questioned Costs" on pages 40-41.

- **2003-C-1 Bonuses Paid to Employees**

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is considered a public document and its distribution is not limited

John R. Vercher

Jena, Louisiana

June 1, 2004

***COMPONENT UNIT
FINANCIAL STATEMENTS***

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2003**

	Governmental Fund Type		Fiduciary Fund	Account Groups	Total (Memorandum Only)
	General	Special Revenue	Agency Fund	General Fixed Assets	
ASSETS					
Cash and Cash Equivalents	\$ -0-	\$ 24	\$ 38,701	\$ -0-	\$ 38,725
Receivables:					
Due From Other Governments	6,504	-0-	-0-	-0-	6,504
Federal Grants	-0-	17,162	-0-	-0-	17,162
Due From Other Funds	20,115	371	-0-	-0-	20,486
General Fixed Assets	-0-	-0-	-0-	81,919	81,919
TOTAL ASSETS	\$ 26,619	\$ 17,557	\$ 38,701	\$ 81,919	\$ 164,796
LIABILITIES & FUND EQUITY					
Liabilities					
Overdraft	\$ 55,048	\$ 4,902	\$ -0-	\$ -0-	\$ 59,950
Accounts Payable	14,991	26,914	-0-	-0-	41,905
Accrued Payroll Taxes & Retirement	34,662	-0-	-0-	-0-	34,662
Due To Other Funds	371	20,115	-0-	-0-	20,486
Restitution Due to Others	-0-	6,751	-0-	-0-	6,751
Due To Law Enforcement Agencies & Other	-0-	-0-	38,701	-0-	38,701
TOTAL LIABILITIES	\$ 105,072	\$ 58,682	\$ 38,701	\$ -0-	\$ 202,455
Fund Equity -					
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 81,919	\$ 81,919
Fund Balance -					
Unreserved/Undesignated	(78,453)	(41,125)	-0-	-0-	(119,578)
Total Fund Equity	\$ (78,453)	\$ (41,125)	\$ -0-	\$ 81,919	\$ (37,659)
TOTAL LIABILITIES & FUND EQUITY	\$ 26,619	\$ 17,557	\$ 38,701	\$ 81,919	\$ 164,796

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	General Fund	Special Revenue Fund	Total (Memorandum Only)
REVENUES			
Charges For Services	\$ -0-	\$ 99,885	\$ 99,885
Intergovernmental -			
City Attorney Fees	12,000	-0-	12,000
Commissions On Fines & Forfeitures	22,191	-0-	22,191
Commissions On Court Costs	22,886	-0-	22,886
Federal And Other Grants	144,603	228,251	372,854
Criminal Court Fund	65,217	-0-	65,217
Police Jury	299,814	-0-	299,814
Other Revenues	18,974	-0-	18,974
TOTAL REVENUES	\$ 585,685	\$ 328,136	\$ 913,821
EXPENDITURES			
General Government – Judicial			
Current:			
Automobile Expense	\$ -0-	\$ 11,651	\$ 11,651
Bank Fees	2,226	2,186	4,412
Conventions And Seminars	5,665	68,067	73,732
Dues And Subscriptions	4,035	1,400	5,435
Legal And Accounting Fees	6,768	-0-	6,768
Legal Library	1,756	-0-	1,756
Office Supplies And Postage	16,039	14,619	30,658
Other Miscellaneous	198	186	384
Public Education	7,375	15,185	22,560
Repairs And Maintenance	105	1,522	1,627
Salaries And Related Benefits	773,077	448	773,525
Travel	33,219	-0-	33,219
Telephone	18,710	-0-	18,710
Equipment	2,660	1500	4,160
Insurance	-0-	155	155
Equipment Lease	1,970	-0-	1,970
Contractual Service	-0-	12,387	12,387
TOTAL EXPENDITURES	\$ 873,803	\$ 129,306	\$ 1,003,109
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (288,118)	\$ 198,830	\$ (89,288)
Other Financing Sources (Uses)			
Operating Transfers In	\$ 228,277	\$ 21,436	\$ 249,713
Operating Transfers Out	(20,936)	(228,777)	(249,713)
Total Other Financing Sources (Uses)	\$ 207,341	\$ (207,341)	\$ -0-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (80,777)	\$ (8,511)	\$ (89,288)
FUND BALANCE – BEGINNING OF YEAR	3,955	(32,613)	(28,658)
FUND BALANCE – END OF YEAR	\$ (76,822)	\$ (41,124)	\$ (117,946)

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET (GAAP) BASIS AND ACTUAL – ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges For Services	\$ -0-	\$ -0-	\$ -0-
Intergovernmental -			
City Attorney Fees	12,000	12,000	-0-
Commissions On Fines & Forfeitures	23,000	22,191	(809)
Commissions On Court Costs	31,885	22,886	(8,999)
Federal And Other Grants	147,400	144,603	(2,797)
Criminal Court Fund	67,000	65,217	(1,783)
Police Jury	332,000	299,814	(32,186)
Other Revenue	19,545	18,974	(571)
TOTAL REVENUES	\$ 632,830	\$ 585,685	\$ (47,145)
EXPENDITURES			
General Government - Judicial			
Current:			
Automobile Lease	\$ -0-	\$ -0-	\$ -0-
Bank Fees	2,150	2,226	(76)
Conventions And Seminars	5,450	5,665	(215)
Dues And Subscriptions	3,900	4,035	(135)
Legal And Accounting Fees	6,600	6,768	(168)
Legal Library	1,700	1,756	(56)
Office Supplies And Postage	15,650	16,039	(389)
Other Miscellaneous	200	198	2
Public Education	7,100	7,375	(275)
Repairs And Maintenance	100	105	(5)
Salaries And Related Benefits	743,900	773,077	(29,177)
Travel & Mileage	31,950	33,219	(1,269)
Telephone	18,500	18,710	(210)
Auto Expense	-0-	-0-	-0-
Equipment	3,100	2,660	440
Insurance	-0-	-0-	-0-
Equipment Lease	875	1,970	(1,095)
Contractual Service	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 841,175	\$ 873,803	\$ (32,628)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (208,345)	\$ (288,118)	\$ (79,773)
Other Financing Sources (Uses)			
Operating Transfers In	\$ 238,440	\$ 228,277	\$ (10,163)
Operating Transfers Out	(28,800)	(20,936)	7,864
Total Other Financing Sources (Uses)	\$ 209,640	\$ 207,341	\$ 2,299
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 1,295	\$ (80,777)	\$ (82,072)
FUND BALANCE – BEGINNING OF YEAR	31,200	3,955	(27,245)
FUND BALANCE – END OF YEAR	\$ 32,495	\$ (76,822)	\$ (109,317)

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

Special Revenue			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 104,700	\$ 99,885	\$ (4,815)	\$ 104,700	\$ 99,885	\$ (4,815)
-0-	-0-	-0-	12,000	12,000	-0-
-0-	-0-	-0-	23,000	22,191	(809)
-0-	-0-	-0-	31,885	22,886	(8,999)
238,500	225,713	(12,787)	385,900	370,316	(15,584)
-0-	-0-	-0-	67,000	65,217	(1,783)
-0-	-0-	-0-	332,000	299,814	(32,186)
-0-	2,538	2,538	19,545	21,512	1,967
\$ 343,200	\$ 328,136	\$ (15,064)	\$ 976,030	\$ 913,821	\$ (62,209)
\$ 8,000	\$ 7,978	\$ 22	\$ 8,000	\$ 7,978	\$ 22
1,860	2,186	(326)	4,010	4,412	(402)
62,700	68,067	(5,367)	68,150	73,732	(5,582)
2,400	1,400	1,000	6,300	5,435	865
-0-	-0-	-0-	6,600	6,768	(168)
-0-	-0-	-0-	1,700	1,756	(56)
15,000	14,619	381	30,650	30,658	(8)
-0-	186	(186)	200	384	(184)
15,000	15,185	(185)	22,100	22,560	(460)
2,000	4,522	478	21,000	1,627	473
500	448	52	744,400	773,525	(29,125)
-0-	-0-	-0-	31,950	33,219	(1,269)
-0-	-0-	-0-	18,500	18,710	(210)
3,600	3,673	(73)	3,600	3,673	(73)
1,500	1,500	-0-	4,600	4,160	440
500	155	345	500	155	345
-0-	-0-	-0-	875	1,970	(1,095)
12,500	12,387	113	12,500	12,387	113
\$ 125,560	\$ 129,306	\$ (3,746)	\$ 966,735	\$ 1,003,109	\$ (36,374)
\$ 217,640	\$ 198,830	\$ (18,810)	\$ 9,295	\$ (89,288)	\$ (98,583)
\$ 28,800	\$ 21,436	\$ (7,364)	\$ 267,240	\$ 249,713	\$ (17,527)
(238,940)	(228,777)	10,163	(267,740)	(249,713)	18,027
\$ (210,140)	\$ (207,341)	\$ 2,799	\$ (500)	\$ -0-	\$ 500
\$ 7,500	\$ (8,511)	\$ (16,011)	\$ 8,795	\$ (89,288)	\$ (98,053)
\$ (22,586)	(32,613)	(10,027)	8,614	(28,658)	(37,272)
\$ (15,086)	\$ (41,124)	\$ (26,038)	\$ 17,409	\$ (117,946)	\$ (135,355)

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements

INTRODUCTION

The financial statements of the District Attorney of the Eighth Judicial District, Winn Parish, Winnfield, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to government units. The Government Accounting Standards Board is the accepted standard – setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the financial report.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the judicial district for a term of six years. The Eighth Judicial District encompasses the parish of Winn, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements, is recognized as generally accepted accounting principles for state and local governments.

The accounting and reporting policies of the District Attorney of the Eighth Judicial District of Winn Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to Louisiana Revised Statute 24:517, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies.

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Eighth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the District Attorneys also give the District Attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

As the governing authority of the parish, for reporting purposes, the Winn Parish Police Jury is the financial reporting entity for Winn 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 exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

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

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

The District Attorney of the Eighth Judicial District is financially dependent on the police jury and has the ability to impose specific financial burdens on the police jury. In addition, the reporting entity financial statements would be misleading if data of the District Attorney is not included because of the nature and significance of the relationship. For these reasons, the District Attorney was determined to be a component unit of the Winn Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

A. FUND ACCOUNTING

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. 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. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and three broad fund categories as follows:

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

FUND ACCOUNTING - (Cont.)

Governmental Funds

General Fund (District Attorney's Expense) –

The General Fund is the general operating fund of the District Attorney. It is used to account for all financial resources except those required to be accounted for in another fund.

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

Special Revenue –

Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or other major capital projects) that are legally restricted to expenditures for specific purposes. The special revenue funds of the District Attorney of the Eighth Judicial district consist of the following:

Title IV-D Fund

The Title IV-D Fund consists 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 these funds is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Governmental Funds – (Cont.)

Worthless Checks Collection Fee Fund

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Pre-Trial Intervention Fund

The pre-trial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program are assessed a fee and receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. Fees received may be used for any purpose at the sole discretion of the District Attorney.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

A. FUND ACCOUNTING - (Cont.)

Fiduciary Fund

Agency Fund –

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

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

Asset Forfeiture Fund –

The Asset Forfeiture Fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Fixed Assets and Long-Term Liabilities

General Fixed Assets Account Group

Fixed Assets used in the governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the governmental fund types when purchased.

Fixed Assets and Long-Term Liabilities- (Cont.)

General Fixed Assets Account Group – (Cont.)

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. None of the District Attorney's fixed assets costs have been estimated. No depreciation has been provided on general fixed assets.

Long-term liabilities expected to be financed from the governmental fund are accounted for in the general long-term debt account group, not in the general fund.

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt. The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

A. FUND ACCOUNTING - (Cont.)

General Long-Term Debt Account Group – (Cont.)

other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-term Debt Account Group.

The two account groups are not “funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

B. BASIS OF ACCOUNTING

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 the timing of the measurements made, regardless of the measurement focus applied.

Governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District Attorney considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

C. BUDGETARY PRACTICES

The District Attorney adopts a budget prior to January 1 of each year for the General Fund and the Special Revenue Funds in accordance with Louisiana Revised Statutes. The operating budget is prepared based on prior year’s revenues and expenditures and the estimated increase therein for the current year, using the modified accrual basis of accounting. The budget must be adopted and available for public inspection. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. The budget was amended during the year. All budget appropriations lapse at year end.

D. COMPENSATED ABSENCES

Full-time employees of the District Attorney’s office earn ten days vacation leave and six days sick leave each year. Vacation leave may not be accumulated and lapses at the end of each fiscal year. Sick leave may be accumulated up to a maximum of thirty days. GASB Statement 16 provides for the accrual of earned sick leave only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness. Since the District Attorney does not provide termination payments for sick leave, no accrual of liability for earned sick leave has

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

been presented in the financial statements. The cost of current leave privileges is recognized as a current-year expenditure in the General fund when leave is actually taken.

E. RECEIVABLES

All receivables are reported at their gross value, and where applicable, are reduced by the estimated portion that is expected to be uncollectible.

F. 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 are classified as “due from other funds” or “due other funds” on the balance sheet. Short-term interfund loans are classified as “interfund receivables/payables” and are recorded by all funds affected in the period in which transactions are executed.

G. FUND EQUITY

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

H. TOTAL COLUMNS ON COMBINED STATEMENTS – OVERVIEW

Total columns on the 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 or results of operation 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.

I. USE OF 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 expenses during the reporting period. Actual results could differ from those estimates.

J. ENCUMBRANCES

The District does not utilize encumbrance accounting.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Cont.)

K. CASH AND INVESTMENTS – (CD's IN EXCESS OF 90 DAYS)

Deposits

It is the District's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. The categories are described as follows:

- *Category 1* – Insured or collateralized with securities held by the District or by its agent in the District's name.
- *Category 2* – Collateralized with securities held by the pledging financial institution's trust department or agent in the District's name.
- *Category 3* – Uncollateralized.

	General Fund	Special Revenue Fund	Agency Fund	Total
Sabine state Bank	\$ 9,647	\$ -0-	\$ 41,066	\$ 50,713
<i>Secured as Follows:</i>				
FDIC (<i>Category – 1</i>)	\$ 9,647	\$ -0-	\$ 41,066	\$ 50,713

(2) RETIREMENT COMMITMENTS

The District Attorney participates in two cost-sharing multiple employer, statewide retirement systems (PERS) for its employees. The District Attorney and the Assistant District Attorneys are members of the Louisiana District Attorney's Retirement System. Other employees of the District Attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These Retirement systems are cost-sharing, 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.

Each system provides for employer and employee contributions based on a percentage of gross earnings as follows:

	EMPLOYER	EMPLOYEE
Parochial Employees Retirement System	8.25%	9.5%
District Attorney's Retirement System	1.25%	7.00%

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(2) RETIREMENT COMMITMENTS – (CONT.)

In addition to the contributions shown above, each system receives a share of the aggregate amount of the ad valorem taxes shown to be collected by the tax roll of each respective parish.

District Attorney's Retirement System

Generally, all persons who are District Attorneys of the State of Louisiana, Assistant District Attorneys in any parish of the State of Louisiana, or employed by the retirement system of the Louisiana District Attorney's Association are eligible to participate in this system.

Assistant District Attorneys who earn, a minimum, the amount paid by the state for Assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Contributions to the System include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The .2 per cent is the statutory set rate that can be adjusted by the Public Retirement System's Actuarial committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each District Attorney to provide employer contributions as needed to actuarially fund the System.

The District Attorney's Retirement System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-5,7651, or by calling (504) 947-5551.

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(2) RETIREMENT COMMITMENTS – (Cont.)

Parochial Employees Retirement System

Substantially all employees of the District Attorney of the Eighth Judicial district are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A, and Plan B, with separate assets and benefit provisions. All employee members participate in Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 50 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

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

(3) LEASES

The District Attorney is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the account groups.

The minimum annual commitments under operating leases are as follows:

YEAR ENDED DECEMBER 31,	AUTOMOBILE
2004	8,703
2005	6,527
Total	\$ 15,230

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(4) RECEIVABLES

As of December 31, 2003, amounts due to the District Attorney of the Eighth Judicial District consisted of the following:

	General Fund	Special Revenue
Due From Other Governments	\$ 6,504	\$ -0-
Federal Grant	-0-	17,162
Total Receivables	<u>\$ 6,504</u>	<u>\$ 17,162</u>

Allowance for doubtful accounts, if any, is considered immaterial and is not represented.

(5) RISK MANAGEMENT

The District Attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

(6) LITIGATION

The District Attorney is not involved in any litigation at December 31, 2003.

(7) CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance 12/31/2002	Additions	Deletions	Balance 12/31/2003
General Fixed Assets, at Cost:				
Building Renovations	\$ 7,431	\$ -0-	\$ -0-	\$ 7,431
Furniture & Fixtures	17,984	4,160	-0-	22,144
Office Equipment	46,657	-0-	-0-	46,657
Other Miscellaneous Equipment	5,687	-0-	-0-	5,687
Total Fixed Assets	<u>\$ 77,759</u>	<u>\$ 4,160</u>	<u>\$ -0-</u>	<u>\$ 81,919</u>
Investment in General Fixed Assets:				
General Fund Revenues	\$ 62,060	\$ 2,660	\$ -0-	\$ 64,720
Pre-trial Intervention Fund	2,368	1,500	-0-	3,868
IV-D Grant Fund	13,331	-0-	-0-	13,331
Total Investments in Fixed Assets	<u>\$ 77,759</u>	<u>\$ 4,160</u>	<u>\$ -0-</u>	<u>\$ 81,919</u>

**DISTRICT ATTORNEY OF THE
EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

Notes to the Financial Statements (Cont.)

(8) EXPENSES AND DEBT SERVICE OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenses and debt service of the District Attorney paid out of the funds of the criminal court, the Police Jury of Winn Parish, or directly by the State of Louisiana.

(9) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The District Attorney participates in the United States of America Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 93.563. This program is funded by indirect assistance payments, in the form of reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2003, the District Attorney for the Eighth Judicial District expended \$225,713 in reimbursement payments.

There are no restrictions on how reimbursement payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments may be subjected to further review and audit by the federal grantor agency.

(10) AGENCY FUND

The agency fund account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

(11) DUE FROM (TO) OTHER FUNDS

	Due From Other Funds	Due To Other Funds
Special Revenue	\$ 371	\$ 20,115
General Fund	20,115	371
Total	<u>\$ 20,486</u>	<u>\$ 20,486</u>

(12) DEFICIT FUND BALANCE IN WORTHLESS CHECK AND PRE-TRIAL INTERVENTION, SPECIAL REVENUE FUNDS

The office ended the year with fund balance deficits in its general fund, worthless check fund and pre-trial intervention fund of \$76,822, 33,896 and \$7,236 respectively. The District Attorney's office plans to eliminate the fund balance deficit by cutting expenditures in the coming year.

***COMBINING INDIVIDUAL FUND
AND
ACCOUNT GROUP
FINANCIAL STATEMENTS***

GENERAL FUND

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The general fund is used to account for the following specific resources:

- (1) Twelve per cent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 15:571.11; to be used to defray the necessary expenses of the District Attorney's Office.
- (2) Commissions on court costs as provided by Act 293 of the 1986 legislative session which may be used to defray costs of maintaining the District Attorney's office.
- (3) Various Other Grants

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**BALANCE SHEET
GENERAL FUND
DECEMBER 31, 2003**

ASSETS

Cash and Cash Equivalents	\$ -0-
Receivables:	
Due From Other Governments	6,504
Other	20,115
	<hr/>
TOTAL ASSETS	\$ 26,619

LIABILITIES & FUND BALANCES

Liabilities:	
Overdraft	\$ 55,048
Accounts Payable	14,991
Retirement Payable	28,832
Taxes Payable	3,884
Insurance Payable	1,946
Due to Worthless Check	371
	<hr/>
TOTAL LIABILITIES	\$ 105,072
 Fund Balances	
Unreserved – Undesignated (Deficit)	<hr/> (78,453)
	<hr/>
TOTAL LIABILITIES & FUND BALANCE	\$ 26,619

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
BUDGET (GAAP) BASIS AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Charges For Services	\$ -0-	\$ -0-	\$ -0-
Intergovernmental -			
City Attorney Fees	12,000	12,000	-0-
Commissions On Fines & Forfeitures	23,000	22,191	(809)
Commissions On Court Costs	31,885	22,886	(8,999)
Federal And Other Grants	147,400	144,603	(2,797)
Criminal Court Fund	67,000	65,217	(1,783)
Police Jury	332,000	299,814	(32,186)
Other Revenue	19,545	18,974	(571)
TOTAL REVENUES	\$ 632,830	\$ 585,685	\$ (47,145)
EXPENDITURES			
General Government - Judicial			
Current:			
Automobile Lease	\$ -0-	\$ -0-	\$ -0-
Bank Fees	2,150	2,226	(76)
Conventions And Seminars	5,450	5,665	(215)
Dues And Subscriptions	3,900	4,035	(135)
Legal And Accounting Fees	6,600	6,768	(168)
Legal Library	1,700	1,756	(56)
Office Supplies And Postage	15,650	16,039	(389)
Other Miscellaneous	200	198	2
Public Education	7,100	7,375	(275)
Repairs And Maintenance	100	105	(5)
Salaries And Related Benefits	743,900	773,077	(29,177)
Travel & Mileage	31,950	33,219	(1,269)
Telephone	18,500	18,710	(210)
Auto Expense	-0-	-0-	-0-
Equipment	3,100	2,660	440
Insurance	-0-	-0-	-0-
Equipment Lease	875	1,970	(1,095)
Contractual Service	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 841,175	\$ 873,803	\$ (32,628)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (208,345)	\$ (288,118)	\$ (79,773)
Other Financing Sources (Uses)			
Operating Transfers In	\$ 238,440	\$ 228,277	\$ (10,163)
Operating Transfers Out	(28,800)	(20,936)	7,864
Total Other Financing Sources (Uses)	\$ 209,640	\$ 207,341	\$ 2,299
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 1,295	\$ (80,777)	\$ (82,072)
FUND BALANCE – BEGINNING OF YEAR	31,200	3,955	(27,245)
FUND BALANCE – END OF YEAR	\$ 32,495	\$ (76,822)	\$ (109,317)

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

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The special revenue funds are used to account for the following specific resources:

Title IV-D Reimbursement Program – Grants from the Louisiana 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. The purpose of these grants is to enforce the support obligation owed by absent parents to their families and children to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Checks Collection – Fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the district attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the district attorney's office.

Pre-Trial Intervention Program – The pretrial intervention program is a diversion program which is offered to selected offenders as an alternative to prosecution. Individuals who volunteer to participate in the program receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The program is designed to meet the needs of certain non-violent offenders in an attempt to deter future criminal or disorderly behavior; to minimize loss to victims through restitution; to reduce the court's case load supervising the accused following arrest until final disposition of the case.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**COMBINING BALANCE SHEET
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Title IV-D</u>	<u>Worthless Check Collection</u>	<u>Pre-Trial Intervention</u>	<u>TOTAL</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 9	\$ -0-	\$ 15	\$ 24
Receivables:				
Federal Grant	17,162	-0-	-0-	17,162
Due From General Fund	-0-	371	-0-	371
TOTAL ASSETS	\$ 17,171	\$ 371	\$ 15	\$ 17,557
<u>LIABILITIES & FUND BALANCES</u>				
Liabilities:				
Overdraft	\$ -0-	\$ 4,902	\$ -0-	\$ 4,902
Accounts Payable	-0-	22,614	4,300	26,914
Due To Other	17,162	6,751	2,953	26,866
TOTAL LIABILITIES	\$ 17,162	\$ 34,267	\$ 7,253	\$ 58,682
Fund Balances:				
Unreserved – Undesignated (Deficit)	\$ 9	\$ (33,896)	\$ (7,238)	\$ (41,125)
FUND BALANCES	\$ 17,171	\$ 371	\$ 15	\$ 17,557

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
& CHANGES IN FUND BALANCES
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Title IV-D	Worthless Check Collection	Pre-Trial Intervention	TOTAL
REVENUES				
Charges For Services:				
Fees	\$ -0-	\$ 61,167	\$ 38,718	\$ 99,885
Intergovernmental				
Grants	225,713	-0-	-0-	225,713
Other	2,538	-0-	-0-	2,538
TOTAL REVENUES	\$ 228,251	\$ 61,167	\$ 38,718	\$ 328,136
EXPENDITURES:				
General Governmental – Judicial				
Current:				
Bank Fees	\$ 59	\$ 921	\$ 1,206	\$ 2,186
Auto Lease	-0-	7,978	-0-	7,978
Auto Insurance	-0-	2,323	-0-	2,323
Conventions, Seminars & Travel	-0-	49,672	18,395	68,067
Dues And Subscriptions	-0-	1,007	393	1,400
Merchant Refunds	-0-	1,304	46	1,350
Office Supplies	-0-	9,981	4,638	14,619
Other Miscellaneous	-0-	44	142	186
Public Education	-0-	15,185	-0-	15,185
Repairs And Maintenance	-0-	112	1,410	1,522
Insurance	-0-	155	-0-	155
Equipment	-0-	-0-	1,500	1,500
Salaries And Related Benefits	-0-	92	356	448
Contractual Services	-0-	-0-	12,387	12,387
TOTAL EXPENDITURES	\$ 59	\$ 88,774	\$ 40,473	\$ 129,306
EXCESS OF REVENUES OVER EXPENDITURES	\$ 228,192	\$ (27,607)	\$ (1,755)	\$ 198,830
Other Financing Sources (Uses):				
Operating Transfers In	\$ -0-	\$ 13,436	\$ 8,000	\$ 21,436
Operating Transfers Out	(228,277)	(500)	-0-	(228,777)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (228,277)	\$ 12,936	\$ 8,000	\$ (207,341)
Excess (Deficiency) Of Revenues And Other Financing Sources Over (Under) Expenditures And Other Financing Sources (Uses)	\$ (85)	\$ (14,671)	\$ 6,245	\$ (8,511)
Fund Balance – Beginning	93	(19,225)	(13,481)	(32,613)
Fund Balance - Ending	\$ 8	\$ (33,896)	\$ (7,236)	\$ (41,124)

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

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
& CHANGES IN FUND BALANCE
BUDGET (GAAP) BASIS & ACTUAL
SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2003**

	TITLE IV-D		
	BUDGET	ACTUAL	VARIANCE
REVENUES			
Charges for Services:			
Fees	\$ -0-	\$ -0-	\$ -0-
Intergovernmental			
Grants	238,500	225,713	(12,787)
Other	-0-	2,538	2,538
TOTAL REVENUES	\$ 238,500	\$ 228,251	\$ (10,249)
EXPENDITURES			
Government – Judicial			
Current:			
Bank Fees	\$ 60	\$ 59	\$ 1
Auto Lease	-0-	-0-	-0-
Auto Insurance	-0-	-0-	-0-
Conventions, Seminars & Travel	-0-	-0-	-0-
Dues And Subscriptions	-0-	-0-	-0-
Auto Expense	-0-	-0-	-0-
Office Supplies	-0-	-0-	-0-
Other Miscellaneous	-0-	-0-	-0-
Public Education	-0-	-0-	-0-
Repairs And Maintenance	-0-	-0-	-0-
Equipment	-0-	-0-	-0-
Insurance	-0-	-0-	-0-
Salaries And Related Benefits	-0-	-0-	-0-
Contractual Service	-0-	-0-	-0-
TOTAL EXPENDITURES	\$ 60	\$ 59	\$ 1
Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)	\$ 238,440	\$ 228,192	\$ (10,248)
Other Financing Sources (Uses)			
Operating Transfers In	\$ -0-	\$ -0-	\$ -0-
Operating Transfers Out	(238,440)	(228,277)	(10,163)
Total Other Financing Sources (Uses)	\$(238,440)	\$(228,277)	\$ (10,163)
Excess (Deficiency) Of Revenues Over (Under) Expenditures & Other Financing Sources (Uses)	\$ -0-	\$ (85)	\$ (85)
FUND BALANCE-BEGINNING	(36)	93	129
FUND BALANCE-ENDING	\$ (36)	\$ 8	\$ 44

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

WORTHLESS CHECK COLLECTION FEE			PRE-TRIAL INTERVENTION			TOTALS		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
\$ 64,200	\$ 47,180	\$ (2,320)	\$ 40,500	\$ 38,718	\$ (1,782)	\$ 104,700	\$ 99,885	\$ (4,815)
-0-	-0-	-0-	-0-	-0-	-0-	238,500	228,251	(12,787)
-0-	-0-	-0-	-0-	-0-	-0-	-0-	2,538	2,538
\$ 64,200	\$ 47,180	\$ (2,320)	\$ 40,500	\$ 38,718	\$ (1,782)	\$ 343,200	\$ 328,136	\$ (15,064)
\$ 600	\$ 921	\$ (321)	\$ 1,200	\$ 1,206	\$ (6)	\$ 1,860	\$ 2,186	\$ (326)
8,000	7,978	22	-0-	-0-	-0-	8,000	7,978	22
2,400	2,323	77	-0-	-0-	-0-	2,400	2,323	77
45,300	49,672	(4,372)	17,400	18,395	(995)	62,700	68,067	(5,367)
2,000	1,007	993	400	393	7	2,400	1,400	1,000
1,200	1,304	(104)	-0-	46	(46)	1,200	1,350	(150)
10,000	9,981	19	5,000	4,638	362	15,000	14,619	381
-0-	44	(44)	-0-	142	(142)	-0-	186	(186)
15,000	15,185	(185)	-0-	-0-	-0-	15,000	15,185	(185)
-0-	112	(112)	2,000	1,410	590	2,000	1,522	478
-0-	-0-	-0-	1,500	1,500	-0-	1,500	1,500	-0-
500	155	345	-0-	-0-	-0-	500	155	345
-0-	92	(92)	500	356	144	500	448	52
-0-	-0-	-0-	12,500	12,387	113	12,500	12,387	113
\$ 85,000	\$ 88,774	\$ (3,775)	\$ 40,500	\$ 40,473	\$ 27	\$ 125,560	\$ 129,306	\$ (3,746)
\$ (20,800)	\$ (27,607)	\$ (6,807)	\$ -0-	\$ (1,755)	\$ (1,755)	\$ 217,640	\$ 198,830	\$ (18,810)
\$ 21,300	\$ 13,436	\$ (7,864)	\$ 7,500	\$ 8,000	\$ 500	\$ 28,800	\$ 21,436	\$ (7,364)
(500)	(500)	-0-	-0-	-0-	-0-	(238,940)	(228,777)	10,163
\$ 20,800	\$ 12,936	\$ (7,864)	\$ 7,500	\$ 8,000	\$ 500	\$ (210,140)	\$ (207,341)	\$ 2,799
\$ (16,800)	\$ (14,671)	\$ (14,671)	\$ 7,500	\$ 6,245	\$ (1,255)	\$ 7,500	\$ (8,511)	\$ (16,011)
-0-	(19,225)	(2,425)	(5,750)	(13,481)	(7,731)	(22,586)	(32,613)	(10,027)
\$ (16,800)	\$ (33,896)	\$ (17,096)	\$ 1,750	\$ (7,236)	\$ (8,986)	\$ (15,086)	\$ (41,124)	\$ (26,038)

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Asset Forfeiture Fund – This fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants, or distributed to the appropriate recipient, in accordance with applicable laws.

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**BALANCE SHEET
AGENCY FUND
ASSET FORFEITURE FUND
DECEMBER 31, 2003**

ASSETS

Cash and Cash Equivalents	\$ 38,701
TOTAL ASSETS	\$ 38,701

LIABILITIES

Due To Law Enforcement Agencies And Others	\$ 38,701
TOTAL LIABILITIES	\$ 38,701

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

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**AGENCY FUND
ASSET FORFEITURE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Balance 12/31/2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2003</u>
<u>ASSETS</u>				
Cash and Cash Equivalents	\$ 32,874	\$ 16,990	\$ (11,163)	\$ 38,701
TOTAL ASSETS	<u>\$ 32,874</u>	<u>\$ 16,990</u>	<u>\$ (11,163)</u>	<u>\$ 38,701</u>
<u>LIABILITIES</u>				
Due To Law Enforcement Agencies And Others	\$ 32,874	\$ 16,990	\$ (11,163)	\$ 38,701
TOTAL LIABILITIES	<u>\$ 32,874</u>	<u>\$ 16,990</u>	<u>\$ (11,163)</u>	<u>\$ 38,701</u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets not used in proprietary fund operations or accounted for in trust funds.

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**STATEMENT OF GENERAL FIXED ASSEST – BY SOURCE
DECEMBER 31, 2003**

GENERAL FIXED ASSETS, AT COST:

Building:	
Renovations	\$ 7,431
Furniture And Fixtures	22,144
Office Equipment	46,657
Other Miscellaneous	5,687
	<hr/>
TOTAL GENERAL FIXED ASSETS	<u>\$ 81,919</u>

INVESTMENT IN GENERAL FIXED ASSETS:

General Fund Revenues	\$ 64,720
Pre-Trail Intervention Revenues	3,868
IV-D Grant	13,331
	<hr/>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 81,919</u>

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

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Balance 12/31/2002</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2003</u>
Buildings:				
Renovations	\$ 7,431	\$ -0-	\$ -0-	\$ 7,431
Furniture And Fixtures	17,984	4,160	-0-	22,144
Office Equipment	46,657	-0-	-0-	46,657
Other Miscellaneous Equipment	<u>5,687</u>	<u>-0-</u>	<u>-0-</u>	<u>5,687</u>
TOTALS	<u>\$ 77,759</u>	<u>\$ 4,160</u>	<u>\$ -0-</u>	<u>\$ 81,919</u>

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

OTHER SUPPLEMENTARY INFORMATION

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608
Jena, Louisiana 71342
Tel: (318) 992-6348
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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

The Honorable Terry Reeves, District Attorney
of the Eighth Judicial District
P.O. Drawer 1384
Winnfield, Louisiana

COMPLIANCE

I have audited the compliance of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, 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, 2003. The District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's major federal programs are 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, contracts and grants applicable to each of its major federal programs is the responsibility of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's management. My responsibility is to express an opinion on District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I 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 District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's compliance with those requirements.

In my opinion, District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2003.

Internal Control Over Compliance

The management of District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, 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 my audit, I considered District Attorney of the Eighth Judicial District, Winn Parish, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

My 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, the Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is considered a public document and its distribution is not limited.

John R. Vercher

Jena, Louisiana

June 1, 2004

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2003**

	Federal CFDA Number	Agency Or Pass-Through Number	Federal Disbursements/ Expenditures
US Department of Health and Human Services			
Passed Through Louisiana Department Of Social Services, Office Of Family Security; Child Support Enforcement Program (Title IV-D of Social Security Act)	93.563	D55569544 D55559798	\$ 225,713
Bureau Of Justice Assistance			
Passed Through Louisiana Commission On Law Enforcement; Victim Assistance	16.575	LA	25,000
Bureau Of Justice Assistance			
Passed Through Louisiana Commission On Law Enforcement; Domestic Violence/Sexual Assault	16.575	M99-3-004 M98-3-002	16,233
Bureau Of Justice Assistance			
Passed Through Louisiana Commission On Law Enforcement; Elderly Victim Assistance	16.575	C00-3-007	21,030
Juvenile Justice And Delinquency Prevention			
Passed Through Louisiana Department Of Public Safety And Corrections; Youth Alcohol Program	16.54	0113	21,818
Juvenile Justice And Delinquency Prevention			
Passed Through Louisiana Department Of Education; Governor's Safe And Drug Free Schools And Communities Act Program	16.54	LA	35,522
			<hr/>
			\$ 345,316

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note A – Single Audit Requirements

In July 1996, the Single Audit Act Amendments of 1996 (1996 Act) were enacted and superseded the Single Audit Act of 1984. In June 1997 OMB issued a revised Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, to implement the changes from the 1996 Act and to rescind Circular A-128. The new requirements state that an entity expending \$300,000 or more of federal funds adhere to the requirements of Single Audit.

The funds used to account for these funds use the modified accrual basis of accounting.

Supplementary schedule. Presented for purposes of additional analysis only.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST
For the Year Ended December 31, 2003**

I have audited the component unit financial statement of the District Attorney of the Eighth Judicial District, Winn Parish, Louisiana, as of and for the year ended December 31, 2003 and have issued my report thereon dated June 1, 2004. I conducted my audit in accordance with generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. My audit of the financial statements as of December 31, 2003 resulted in a qualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses ☐ Yes ☒ No Reportable Conditions ☐ Yes ☒ No

Compliance

Compliance Material to Financial Statements ☒ Yes ☐ No

b. Federal Awards

Internal Control

Material Weaknesses ☐ Yes ☒ No Reportable Conditions ☐ Yes ☒ No

Type of Opinion On Compliance Unqualified ☒ Qualified ☐
For Major Programs Disclaimer ☐ Adverse ☐

Are the finding required to be reported in accordance with Circular A-133, Section .510(a)?

☐ Yes ☒ No

c. Identification Of Major Programs:

CFDA Number (s)	Name Of Federal Program (or Cluster)
93.563	U. S. Department of Health and Human Resources IV-D

Dollar threshold used to distinguish between Type A and Type B Programs: \$ 300,000

Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? ☐ Yes ☒ No

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)
For the Year Ended December 31, 2003**

Section II Financial Statement Findings Required To Be Reported In Accordance With GAGAS

Reference	Description of Finding	Recommendation
2003-C-1	<u>Bonuses Paid to Employees</u> The District Attorney's Office paid onetime payments that appear to be bonuses of \$250 to ten of its employees and \$100 to seven of its employees in December of 2003. Article V11R7 Section 14 of the Louisiana Constitution of 1974 prohibits bonuses being paid to employees.	The District Attorney's Office should not pay employees onetime bonuses.

Section III – Internal Control

No items to report.

Section IV Federal Awards Findings and Questioned Costs.

No items to report.

JOHN R. VERCHER PC

Certified Public Accountant

P.O.Box 1608

Jena, Louisiana 71342

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MANAGEMENT'S LETTER COMMENTS

Honorable Terry Reeves, District Attorney
of the Eighth Judicial District
P. O. Drawer 1384
Winnfield, Louisiana

In planning and performing my audit, I considered the District Attorney of the 8th Judicial District's compliance with laws and regulations and internal control over financial reporting in order to determine my procedures for the purpose of expressing an opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting or compliance with laws and regulations.

During performance of my audit procedures, I observed conditions and circumstances that may be improved. Below are situations that may be improved and my recommendations for improvement.

CURRENT YEAR MANAGEMENT LETTER COMMENTS

2003-M-1 GENERAL FUND AND SPECIAL REVENUE FUNDS (WORTHLESS CHECK AND PRE-TRIAL INTERVENTION) DEFICIT

Finding: The general fund ended the year with a fund balance deficit of \$78,453 and the special revenue funds (worthless check and pre-trial intervention funds) ended the year with a deficit of \$33,896 and \$7,236 respectively.

Recommendation: The office should create a financial plan to eliminate the deficit by implementing cost cutting procedures, requesting additional financial assistance from the Parish Police Jury and requesting more timely reimbursement from grant agencies.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFELD, LOUISIANA
DECEMBER 31, 2003

MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS

REFERENCE	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	CONTACT PERSON	ANTICIPATED COMPLETION DATE
2003-M-1	General Fund and Special Revenue Funds (Worthless Check and Pre-Trial Intervention) Deficit	Due to the fact that the District Attorney's Office is on a reimbursement basis with most of its special revenue funds and some of its grants, the Office is required to first expend the monies before it can be reimbursed through grants. This often causes what appears to be fund balance deficits in its special revenue funds and its general fund. Further, requests for adequate funding from the parish Police Jury have not been accepted or acted upon by the governing body even though Louisiana revised statutes 16:6 and 15:304 require the Police Jury to fully fund the operations of the court system. The District Attorney's Office is currently working with the Police Jury and its grant providers to eliminate the deficits.	Terry Reeves	December 31, 2004
2003-C-1	Bonuses Paid to Employees	These payments represent salary increases for future services in accordance with AG Opinion 95-145 which says in part "that payments of additional compensation to employees to be constitutionally valid must be in the form of salary increases for future services to be rendered, not extra compensation for past service already rendered or recompensed." The District Attorney's Office takes the position that these payments do not constitute bonuses in violation of Article V11 R7 Section 14 of the Louisiana Constitution of 1974.	Terry Reeves	December 31, 2004

**DISTRICT ATTORNEY OF THE EIGHTH
JUDICIAL DISTRICT
STATE OF LOUISIANA
WINN PARISH**

**MANAGEMENT'S SUMMARY
OF PRIOR YEAR FINDINGS**

Legislative Auditor
State of Louisiana
Baton Rouge, Louisiana 70804-9397

The management of the District Attorney of the Eighth Judicial District, Winn Parish, Winnfield, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended December 31, 2002.

**2002-M-1 SPECIAL REVENUE FUNDS (WORTHLESS CHECK AND PRE-TRIAL INTERVENTION)
DEFICIT – (Unresolved)**

Finding: Due to the fact that the District Attorney's Office is on a reimbursement basis with most of its special revenue funds, the office ended the year with fund balance deficits in its special revenue funds.

Management's Corrective Action: Due to the fact that the District Attorney's Office is on a reimbursement basis with most of its special revenue funds and some of its grants, the Office is required to first expend the monies before it can be reimbursed through grants. This often causes what appears to be fund balance deficits in its special revenue funds and its general fund. Further, requests for adequate funding from the parish Police Jury have not been accepted or acted upon by the governing body even though Louisiana revised statutes 16:6 and 15:304 require the Police Jury to fully fund the operations of the court system. The District Attorney's Office is currently working with the Police Jury and its grant providers to eliminate the deficits.

Graphs

DISTRICT ATTORNEY OF THE 8TH DISTRICT

GENERAL FUND EXPENDITURES 2003

