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ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

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Release Date 09-20-00

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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, 1999, 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, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 6, 2000, 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.

Our audit was performed 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

Honorable Earl Taylor
St. Landry Parish
District Attorney
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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.

John S. Dowling & Company

Opelousas, Louisiana
June 6, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

ST. LANDRY PARISH DISTRICT ATTORNEY
 OPELOUSAS, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1999

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE		ACCOUNT GROUPS			TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	AGENCY	GENERAL	FIXED ASSETS	LONG-TERM DEBT	DECEMBER 31, 1999	DECEMBER 31, 1998	
<u>ASSETS</u>									
Cash	\$113,174	\$12,988	\$14,823				\$140,985	\$161,532	
Investments	580,874						580,874	490,549	
Due from other funds	74,952						74,952	59,224	
Due from other governmental units	100,220	120,542					220,762	208,044	
Fixed assets					\$532,071		532,071	485,371	
Amount to be provided for retirement Of general long-term debt						\$8,908	8,908	16,748	
<u>Total assets</u>	<u>869,220</u>	<u>133,530</u>	<u>14,823</u>		<u>532,071</u>	<u>8,908</u>	<u>1,558,552</u>	<u>1,421,458</u>	
<u>LIABILITIES</u>									
Accounts payable and accrued expenses	\$46,460	\$3,563					\$50,023	\$48,766	
Due to other funds		73,412	\$1,540				74,952	59,224	
Bail bond fees payable	20,267						20,267	15,254	
LACE payroll payable	4,104						4,104	3,207	
LACE fuel payable							13,283	12,794	
Due to others									
Long-term debt							8,908	16,748	
Capital lease payable							171,537	158,643	
<u>Total liabilities</u>	<u>70,831</u>	<u>76,975</u>	<u>14,823</u>		<u>-0-</u>		<u>171,537</u>	<u>158,643</u>	
<u>FUND EQUITY</u>									
Investment in general fixed assets					\$532,071		532,071	485,371	
Fund balance									
Reserved for grants		13,019					13,019	7,354	
Unreserved, undesignated	798,389	43,536					841,925	770,100	
<u>Total fund equity</u>	<u>798,389</u>	<u>56,555</u>	<u>-0-</u>		<u>532,071</u>	<u>-0-</u>	<u>1,387,015</u>	<u>1,262,825</u>	
<u>Total liabilities and fund equity</u>	<u>869,220</u>	<u>133,530</u>	<u>14,823</u>		<u>532,071</u>	<u>8,908</u>	<u>1,558,552</u>	<u>1,421,458</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, 1999

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUNDS</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<u>REVENUES</u>				
Commissions on fines and bond forfeitures	\$782,485		\$782,485	\$724,036
Intergovernmental				
Police jury reimbursements	103,963		103,963	262,066
Criminal Court Fund	191,214		191,214	304,007
Reimbursement of Police Jury allocation	235,891		235,891	223,313
Sheriff's and City Court's reimbursements	301,397		301,397	266,017
Federal grants	88,742	\$583,242	671,984	613,597
State grants	57,083	70,000	127,083	125,000
Local grants		4,000	4,000	5,000
Miscellaneous				
Drug seizure income	53,999		53,999	17,093
Interest earned	26,571	302	26,873	20,431
Other	7,265	1,515	8,780	5,533
<u>Total revenues</u>	<u>1,848,610</u>	<u>659,059</u>	<u>2,507,669</u>	<u>2,566,093</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services	787,157	528,919	1,316,076	1,197,305
Supplies and materials	111,374	26,821	138,195	137,936
Repairs and maintenance	24,230	4,715	28,945	23,606
Other services and charges	399,324	104,122	503,446	392,448
Payments to other governmental entities	396,818		396,818	314,927
Capital outlay	31,415	15,284	46,699	162,834
Debt service				4,728
<u>Total expenditures</u>	<u>1,750,318</u>	<u>679,861</u>	<u>2,430,179</u>	<u>2,233,784</u>
<u>EXCESS OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	<u>98,292</u>	<u>(20,802)</u>	<u>77,490</u>	<u>332,309</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in		5,711	5,711	11,594
Operating transfers out	(5,711)		(5,711)	(11,594)
Inception of lease				7,532
<u>Total other financing</u> <u>sources (uses)</u>	<u>(5,711)</u>	<u>5,711</u>	<u>-0-</u>	<u>7,532</u>

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (CONTINUED)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
			<u>1999</u>	<u>1998</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	\$92,581	\$(15,091)	\$77,490	\$339,841
<u>FUND BALANCE, beginning of year</u>	<u>705,808</u>	<u>71,646</u>	<u>777,454</u>	<u>437,613</u>
<u>FUND BALANCE, end of year</u>	<u>798,389</u>	<u>56,555</u>	<u>854,944</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 (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>GENERAL FUND</u>		<u>SPECIAL REVENUE FUNDS</u>		<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u> <u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>EXCESS OF REVENUES OVER</u> <u>(UNDER) EXPENDITURES</u>	\$ (208,399)	\$ 98,292	\$ 22,139	\$ (20,802)	\$ 77,490
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in					
Operating transfers out		(5,711)		5,711	5,711
Total other financing sources (uses)	-0-	(5,711)	-0-	5,711	-0-
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	(208,399)	92,581	22,139	(15,091)	77,490
<u>FUND BALANCE, beginning of year</u>		705,808		71,646	777,454
<u>FUND BALANCE, end of year</u>		798,389		56,555	854,944

The accompanying notes are an integral part of these statements.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

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, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Reporting Entity

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, 1999

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, 1999

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, etc. 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, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

The modified accrual basis of accounting is used by all governmental fund types and fiduciary funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means that the amount of the transaction can be determined and "available" means that the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

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 Account Group. 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, 1999

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, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Memorandum Only - Prior Year Restated

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.

The prior year balances have been restated to reflect two capital leases for the fiscal year ended December 31, 1998 in the amount of \$26,325; and to reflect the inception of a lease in the amount of \$7,532 as well as the balance remaining in the General Long-term Debt Account Group in the amount of \$16,748. Balances have also been restated for the fiscal year ended December 31, 1998 to reflect the transfer of reimbursement of Police Jury allocation revenue from the Special Revenue Funds to the General Fund in the amounts of \$223,313 and \$30,000.

NOTE 2 - CASH AND INVESTMENTS

At December 31, 1999, the carrying amount of the District Attorney's deposits was \$721,859, and the bank balances were \$740,247. 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>
Interest bearing			
Bank One	\$5,391	\$5,391	
St. Landry Bank	105,971	100,000	
Washington State Bank	47,357	47,357	
American Bank	69,762	69,762	
Mid South National Bank	6,038	6,038	
St. Landry Homestead	362,071	100,000	\$1,500,938
Tri-Parish Bank	59,147	59,147	
First Bank of Eunice	32,647	32,647	
First Federal Savings	10,375	10,375	
Non-interest bearing			
St. Landry Bank	18,576	18,576	
Washington State Bank	<u>22,912</u>	<u>22,912</u>	
<u>Totals</u>	<u>740,247</u>	<u>472,205</u>	<u>1,500,938</u>

Approximately \$5,971 of bank balance deposits were uncollateralized at December 31, 1999.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 3 - DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at December 31, 1999 consisted of the following:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Opelousas City Court	\$12,346	
Eunice City Court	2,612	
St. Landry Parish Sheriff	53,793	
Louisiana Commission on Law Enforcement Grant	31,469	
Office of Alcohol and Drug Abuse		\$5,791
Urban Affairs and Development		35,000
Department of Social Services		<u>79,751</u>
<u>Totals</u>	<u>100,220</u>	<u>120,542</u>

NOTE 4 - DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at December 31, 1999 are as follows:

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$74,952	
Special Revenue Funds		
IV-D		\$33,330
Mentor		31,559
Access to Success		8,523
Agency Fund		<u>1,540</u>
<u>Totals</u>	<u>74,952</u>	<u>74,952</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

NOTE 5 - GENERAL FIXED ASSETS ACCOUNT GROUP

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

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/99</u>
Building improvements	\$61,341			\$61,341
Furniture, fixtures and office equipment	395,689	\$46,700		442,389
Law books	9,548			9,548
Vehicles	<u>18,793</u>	_____	_____	<u>18,793</u>
<u>Totals</u>	<u>485,371</u>	<u>46,700</u>	<u>-0-</u>	<u>532,071</u>

NOTE 6 - CHANGES IN LONG-TERM DEBT

A summary of changes in long-term debt is as follows:

	<u>GMAC</u> <u>Lease</u>	<u>GE Capital</u> <u>Lease</u>	<u>Total</u>
Balance at January 1, 1999	\$9,397	\$7,351	\$16,748
Payments on lease	<u>(6,264)</u>	<u>(1,576)</u>	<u>(7,840)</u>
Balance at December 31, 1999	<u>3,133</u>	<u>5,775</u>	<u>8,908</u>

GMAC Lease

On July 1, 1997, the District Attorney entered into a capital lease for a 1994 Buick Park Avenue from GMAC at a total cost of \$18,792. The lease is for a term of 36 months and monthly payments are \$522.00. The lease has a \$1 purchase option available at the end of the lease.

GE Capital Lease

On October 26, 1998, the District Attorney entered into a capital lease for two mailing machines and a scale from GE Capital at a total cost of \$7,531. The lease is for a term of 60 months and monthly payments are \$125.51. The lease has a \$1 purchase option available at the end of the lease.

The following is a schedule of the future minimum lease payments under these capital leases at December 31, 1999:

2000	\$4,638
2001	1,506
2002	1,506
2003	<u>1,258</u>
	<u>8,908</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

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. If they qualify, all other employees of the District Attorney participate in the St. Landry Parish Police Jury's retirement plan. The Louisiana District Attorneys' 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.

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 after June 30, 1998 or in 1999.

The St. Landry Parish District Attorney's employer contributions for the years ended December 31, 1999, 1998, and 1997 were -0-, \$1,025, and \$2,955, respectively. Employee contributions for the years ended December 31, 1999, 1998, and 1997 were \$10,495, \$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:

2000	\$29,889
2001	25,344
2002	17,150
2003	4,904
2004	<u>519</u>
	<u>77,806</u>

Rental expenditures incurred for the year ended December 31, 1999 were \$29,365.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1999

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 \$13,019, of which \$4,927 is the unexpended Mentor Grant funds on hand and \$8,092 is the unexpended Access to Success Grant funds on hand.

NOTE 11 - ON-BEHALF PAYMENTS

The St. Landry Parish District Attorney receives on-behalf payments from the St. Landry Parish Police Jury for fringe benefits and salaries of certain employees. The on-behalf payments for the year ended December 31, 1999 were \$265,891. The District Attorney also receives on-behalf payments not recognized by the entity.

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, 1999

	<u>1999</u>	<u>(Memorandum Only) 1998</u>
<u>ASSETS</u>		
Cash	\$113,174	\$136,342
Investments	580,874	490,549
Due from other funds	74,952	59,224
Due from other governmental units	<u>100,220</u>	<u>86,939</u>
<u>Total assets</u>	<u>869,220</u>	<u>773,054</u>
 <u>LIABILITIES</u>		
Accounts payable and accrued expenses	\$46,460	\$46,135
Bail bond fees payable		2,650
LACE payroll payable	20,267	15,254
LACE fuel payable	<u>4,104</u>	<u>3,207</u>
<u>Total liabilities</u>	<u>70,831</u>	<u>67,246</u>
 <u>FUND EQUITY</u>		
Fund balance		
Unreserved, undesignated	798,389	705,808
<u>Total fund equity</u>	<u>798,389</u>	<u>705,808</u>
<u>Total liabilities and fund equity</u>	<u>869,220</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, 1999

	<u>1999</u>	<u>(Memorandum Only) 1998</u>
<u>REVENUES</u>		
Commissions on fines and bond forfeitures		
Fines	\$98,708	\$97,791
LACE fines	114,768	112,276
LOC fines	108,419	131,830
Court costs - regular	12,930	14,720
- LACE	57,840	62,540
- LOC	59,166	63,564
NSF fees	44,751	33,925
Probation fees	197,921	155,937
Surety bond fees	61,773	43,128
Bond forfeitures	5,659	
Department of Public Safety fees	20,550	8,325
Intergovernmental		
Police Jury reimbursements	103,963	262,066
Criminal Court Fund	191,214	304,007
Reimbursement of Police Jury allocation	235,891	223,313
Sheriff's and City Court's reimbursements	301,397	266,017
Federal grants	88,742	81,771
State grants	57,083	55,000
Miscellaneous		
Drug seizure income	53,999	17,093
Interest earned	26,571	19,908
Other	7,265	3,979
<u>Total revenues</u>	<u>1,848,610</u>	<u>1,957,190</u>
<u>EXPENDITURES</u>		
Judicial		
Personal and contracted services		
Salaries	525,364	511,218
Fringe benefits	165,599	144,856
Contracted services	96,194	75,701
Supplies and materials	111,374	100,456
Repairs and maintenance	24,230	20,133
Other services and charges		
Insurance	45,271	28,893
Bailiff expenses	41,510	30,530
Telephone	63,313	51,685
Computer expenses	11,623	18,752
Copy machine expenses	19,787	18,114
Dues and subscriptions	18,913	15,104
Auto expenses	26,503	25,903
Informant expenses		500
Criminal filing	10,750	

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, 1999

	<u>1999</u>	(Memorandum Only) <u>1998</u>
<u>EXPENDITURES (Continued)</u>		
Sexual assault intervention	\$6,333	
Witness expenses	14,614	\$7,069
Conventions and seminars	15,363	16,031
Travel expenses	24,446	19,364
Uniforms	5,227	3,183
Meals	15,573	9,508
Grand jury meals	7,825	6,090
Professional expense	30,198	15,620
Rentals	17,945	13,570
Other	24,130	15,445
Payments to other governmental entities		
Drug forfeitures	51,574	14,416
Bail bond fees	39,987	32,346
LACE payroll and fuel	305,257	268,165
Capital outlay	31,415	109,313
Debt service		<u>4,728</u>
<u>Total expenditures</u>	<u>1,750,318</u>	<u>1,576,693</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	 <u>98,292</u>	 <u>380,497</u>
 <u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfers out	(5,711)	(11,594)
Inception of lease		<u>3,766</u>
<u>Total other financing (uses)</u>	<u>(5,711)</u>	<u>(7,828)</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	 92,581	 372,669
 <u>FUND BALANCE, beginning of year</u>	 <u>705,808</u>	 <u>333,139</u>
 <u>FUND BALANCE, end of year</u>	 <u>798,389</u>	 <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, 1999

	<u>IV-D Fund</u>	<u>Mentor Fund</u>	<u>Access To Success Fund</u>	<u>TOTALS</u> <u>(Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
<u>ASSETS</u>					
Cash	\$678	\$1,486	\$10,824	\$12,988	\$11,777
Due from other governmental units	<u>79,751</u>	<u>35,000</u>	<u>5,791</u>	<u>120,542</u>	<u>121,105</u>
<u>Total assets</u>	<u>80,429</u>	<u>36,486</u>	<u>16,615</u>	<u>133,530</u>	<u>132,882</u>
<u>LIABILITIES</u>					
Accounts payable and accrued expenses	\$3,563			\$3,563	\$2,631
Due to other funds	<u>33,330</u>	<u>\$31,559</u>	<u>\$8,523</u>	<u>73,412</u>	<u>58,605</u>
<u>Total liabilities</u>	<u>36,893</u>	<u>31,559</u>	<u>8,523</u>	<u>76,975</u>	<u>61,236</u>
<u>FUND EQUITY</u>					
Fund balance					
Reserved for grant		4,927	8,092	13,019	7,354
Unreserved, undesignated	<u>43,536</u>	<u> </u>	<u> </u>	<u>43,536</u>	<u>64,292</u>
<u>Total fund equity</u>	<u>43,536</u>	<u>4,927</u>	<u>8,092</u>	<u>56,555</u>	<u>71,646</u>
<u>Total liabilities and fund equity</u>	<u>80,429</u>	<u>36,486</u>	<u>16,615</u>	<u>133,530</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, 1999

	<u>IV-D Fund</u>	<u>Mentor Fund</u>	<u>Access To Success Fund</u>	<u>TOTALS</u> <u>(Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
<u>REVENUES</u>					
Intergovernmental					
Federal grants					
DHHR reimbursement	\$488,960		\$94,282	\$583,242	\$473,468
DHHR incentive					58,358
State grants					
Helping Hands		\$70,000		70,000	70,000
Local grants					
Community Services			4,000	4,000	5,000
Miscellaneous					
Interest earned	104	96	102	302	523
Other					
Application fees	950			950	1,454
Donations		565		565	100
<u>Total revenues</u>	<u>490,014</u>	<u>70,661</u>	<u>98,384</u>	<u>659,059</u>	<u>608,903</u>
<u>EXPENDITURES</u>					
Judicial					
Personal and contracted services					
Salaries	345,533	42,078	49,572	437,183	390,392
Fringe benefits	66,637	6,062	5,737	78,436	64,588
Contracted services	8,800		4,500	13,300	10,550
Supplies and materials	14,602	4,008	8,211	26,821	37,480
Repairs and maintenance	4,715			4,715	3,473
Other services and charges					
Auto expenses	7,309		874	8,183	4,340
Management consultant	13,459			13,459	14,520
Insurance		3,415	4,519	7,934	6,750
Indigent Defender Fund	12,000			12,000	12,000
Rentals	7,286			7,286	7,365
Telephone	5,389		2,907	8,296	7,001
Building rent	7,500		6,000	13,500	10,725
Computer expenses			66	66	1,615
Dues and subscriptions	695	439	90	1,224	805
Utilities	3,510	244	2,629	6,383	6,397
Field trip expenses			6,203	6,203	2,492
Other	12,935	2,825	3,828	19,588	23,077
Capital Outlay	400	12,890	1,994	15,284	53,521
<u>Total expenditures</u>	<u>510,770</u>	<u>71,961</u>	<u>97,130</u>	<u>679,861</u>	<u>657,091</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u>					
<u>EXPENDITURES</u>	<u>(20,756)</u>	<u>(1,300)</u>	<u>1,254</u>	<u>(20,802)</u>	<u>(48,188)</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, 1999

	<u>IV-D Fund</u>	<u>Mentor Fund</u>	<u>Access To Success Fund</u>	<u>TOTALS</u> <u>(Memorandum Only)</u>	
				<u>1999</u>	<u>1998</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in		\$5,711		\$5,711	\$11,594
Inception of lease	-----	-----	-----	-----	<u>3,766</u>
<u>Total other financing</u>					
<u>sources</u>	<u>-0-</u>	<u>5,711</u>	<u>-0-</u>	<u>5,711</u>	<u>15,360</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u>					
<u>AND OTHER SOURCES OVER (UNDER)</u>					
<u>EXPENDITURES AND OTHER USES</u>					
	\$(20,756)	4,411	\$1,254	(15,091)	(32,828)
 <u>FUND BALANCE, beginning of year</u>					
	<u>64,292</u>	<u>516</u>	<u>6,838</u>	<u>71,646</u>	<u>104,474</u>
 <u>FUND BALANCE, end of year</u>					
	<u>43,536</u>	<u>4,927</u>	<u>8,092</u>	<u>56,555</u>	<u>71,646</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
(CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	(Memorandum Only) 1998 <u>Actual</u>
<u>REVENUES</u>				
Intergovernmental				
Federal grants				
DHHR reimbursement	\$487,954	\$488,960	\$1,006	\$380,924
DHHR incentive				58,358
State of Louisiana	3,475		(3,475)	
Miscellaneous				
Interest earned	100	104	4	364
Other				
Application fees	<u>950</u>	<u>950</u>		<u>1,454</u>
<u>Total revenues</u>	<u>492,479</u>	<u>490,014</u>	<u>(2,465)</u>	<u>441,100</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services				
Salaries	322,434	345,533	(23,099)	302,166
Fringe benefits	64,867	66,637	(1,770)	52,602
Contract services	9,630	8,800	830	9,300
Supplies and materials	13,936	14,602	(666)	25,407
Repairs and maintenance	4,577	4,715	(138)	3,473
Other services and charges				
Auto expenses	7,921	7,309	612	4,340
Management consultant	13,500	13,459	41	14,520
Indigent Defender Fund	12,000	12,000		12,000
Rentals	7,821	7,286	535	7,365
Telephone	5,726	5,389	337	5,547
Building rent	7,500	7,500		6,875
Dues and subscriptions	665	695	(30)	129
Utilities	3,650	3,510	140	4,444
Other	17,651	12,935	4,716	14,879
Capital outlay	<u>600</u>	<u>400</u>	<u>200</u>	<u>13,561</u>
<u>Total expenditures</u>	<u>492,478</u>	<u>510,770</u>	<u>(18,292)</u>	<u>476,608</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u> <u>EXPENDITURES</u>	<u>1</u>	<u>(20,756)</u>	<u>(20,757)</u>	<u>(35,508)</u>

Continued on next page.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (CONTINUED)
SPECIAL REVENUE FUNDS
IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>(Memorandum Only) 1998 Actual</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in				\$11,594
Inception of lease	---	---	---	<u>3,766</u>
<u>Total other financing sources</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>15,360</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>				
	<u>1</u>	\$(20,756)	<u>(20,757)</u>	(20,148)
<u>FUND BALANCE, beginning of year</u>		<u>64,292</u>		<u>84,439</u>
<u>FUND BALANCE, end of year</u>		<u>43,536</u>		<u>64,291</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
MENTOR FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>(Memorandum</u> <u>Only</u> <u>1998</u> <u>Actual</u>
<u>REVENUES</u>				
Intergovernmental				
State grants				
Helping Hands	\$70,000	\$70,000		\$70,000
Miscellaneous				
Interest earned	95	96	\$1	133
Other				
Donations	<u>555</u>	<u>565</u>	<u>10</u>	<u>100</u>
<u>Total revenues</u>	<u>70,650</u>	<u>70,661</u>	<u>11</u>	<u>70,233</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted				
services				
Salaries	14,233	42,078	(27,845)	51,374
Fringe benefits	5,295	6,062	(767)	7,893
Supplies and materials	2,007	4,008	(2,001)	5,332
Other services and charges				
Insurance	3,415	3,415		3,415
Building rent				100
Dues and subscriptions		439	(439)	575
Utilities	250	244	6	239
Other	1,000	2,825	(1,825)	3,511
Capital outlay	<u>18,000</u>	<u>12,890</u>	<u>5,110</u>	<u>6,065</u>
<u>Total expenditures</u>	<u>44,200</u>	<u>71,961</u>	<u>(27,761)</u>	<u>78,504</u>
<u>EXCESS OF REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	<u>26,450</u>	<u>(1,300)</u>	<u>(27,750)</u>	<u>(8,271)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in		<u>5,711</u>	<u>5,711</u>	
<u>Total other financing</u>		<u>5,711</u>	<u>5,711</u>	
<u>sources</u>	<u>-0-</u>	<u>5,711</u>	<u>5,711</u>	<u>-0-</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>AND OTHER SOURCES OVER (UNDER)</u>				
<u>EXPENDITURES AND OTHER USES</u>	<u>26,450</u>	4,411	<u>(22,039)</u>	(8,271)
<u>FUND BALANCE, beginning of year</u>		<u>516</u>		<u>8,787</u>
<u>FUND BALANCE, end of year</u>		<u>4,927</u>		<u>516</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
SPECIAL REVENUE FUNDS
ACCESS TO SUCCESS FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	(Memorandum Only 1998 Actual)
<u>REVENUES</u>				
Intergovernmental				
Federal grants				
DHHR reimbursement	\$95,223	\$94,282	\$(941)	\$92,544
Local grants				
Community services	4,000	4,000		5,000
Miscellaneous				
Interest earned	<u>39</u>	<u>102</u>	<u>63</u>	<u>26</u>
<u>Total revenues</u>	<u>99,262</u>	<u>98,384</u>	<u>(878)</u>	<u>97,570</u>
<u>EXPENDITURES</u>				
Judicial				
Personal and contracted services				
Salaries	47,994	49,572	(1,578)	36,852
Fringe benefits	15,374	5,737	9,637	4,093
Contracted services	4,800	4,500	300	1,250
Supplies and materials	7,590	8,211	(621)	6,741
Other services and charges				
Auto expenses	881	874	7	
Insurance	4,519	4,519		3,335
Telephone	3,585	2,907	678	1,454
Building rent	6,000	6,000		3,750
Computer expenses		66	(66)	1,615
Dues and subscriptions	90	90		101
Utilities	1,856	2,629	(773)	1,714
Field trip expenses	6,759	6,203	556	2,492
Other	2,073	3,828	(1,755)	4,687
Capital outlay	<u>2,053</u>	<u>1,994</u>	<u>59</u>	<u>33,895</u>
<u>Total expenditures</u>	<u>103,574</u>	<u>97,130</u>	<u>6,444</u>	<u>101,979</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>(4,312)</u>	1,254	<u>5,566</u>	(4,409)
<u>FUND BALANCE, beginning of year</u>		<u>6,838</u>		<u>11,248</u>
<u>FUND BALANCE, end of year</u>		<u>8,092</u>		<u>6,839</u>

FIDUCIARY FUND TYPES

Fiduciary Fund Types include Trust and Agency Funds which are used to account for the assets held by a government in a trustee capacity or as an Agent for individuals, private organizations, other governments, and/or other funds.

The Trust Account is used as a depository for collections of NSF checks, fees for substance abuse classes, general restitutions, etc. 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 described by law.

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
BALANCE SHEET
TRUST FUND
DECEMBER 31, 1999

	<u>1999</u>	(Memorandum Only) <u>1998</u>
<u>ASSETS</u>		
Cash	\$ <u>14,823</u>	\$ <u>13,413</u>
<u>Total assets</u>	<u>14,823</u>	<u>13,413</u>
<u>LIABILITIES</u>		
Due to others	\$13,283	\$12,794
Due to other funds	<u>1,540</u>	<u>619</u>
<u>Total liabilities</u>	<u>14,823</u>	<u>13,413</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. Carl, CPA
 Michael A. Roy, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984

Retired

Harold Dupre, CPA
 1996
 John Newton Stout, CPA
 1998

Dwight Ledoux, CPA
 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, 1999, and have issued our report thereon dated June 6, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether 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 no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance that we have reported to management of the St. Landry Parish District Attorney in a separate letter dated June 6, 2000.

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.

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 6, 2000.

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

This report is intended for the information and use of the St. Landry Parish District Attorney, management, the appropriate Legislative Body, 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.

John S. Dowling & Company

Opelousas, Louisiana
June 6, 2000

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, 1999. The St. Landry Parish District Attorney's major federal programs are identified in the summary of audit 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, 1999.

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 and use of the St. Landry Parish District Attorney, management, the appropriate Legislative Body, 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.

John S. Dowling & Company

Opelousas, Louisiana
June 6, 2000

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 1999

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. No instances of noncompliance material to the financial statements of the St. Landry Parish District Attorney were 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. 1999 FINDINGS - FINANCIAL STATEMENT AUDIT

None

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, 1999

<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	\$488,960
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	94,282
United States Department of Justice: Louisiana Commission on Law Enforcement and Administration of Criminal Justice Project IDs: B98-8-019 and B96-8-019 Subgrant #: B98-8-019 and 96-B8-B.08-0116 Matching contribution - \$16,984 Project IDs: M98-4-005 and M97-4-005 Subgrant #: M98-4-005 and 97-M4-M.02-0447 Matching contribution - \$10,046 Project ID: A98-8-014 Subgrant #: A98-8-014 Matching contribution - \$11,636	Drug Control and System Improvement - Formula Grant Domestic violence Prosecution - Formula Grant Juvenile Accountability Incentive Block Grant - Formula Grant	16.579 16.588 16.523	48,187 30,081 <u>10,474</u>
<u>Total</u>			<u>671,984</u>

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
DECEMBER 31, 1999

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	\$48,187
Domestic violence	30,081
Juvenile accountability incentive block grant	<u>10,474</u>
<u>Total General Fund</u>	<u>88,742</u>
<u>Special Revenue Funds</u>	
Federal grants -	
Child Support Enforcement DHHR reimbursement	\$488,960
Access to Success	<u>94,282</u>
<u>Total Special Revenue Funds</u>	<u>583,242</u>

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH DISTRICT ATTORNEY
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED DECEMBER 31, 1999

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

1998-1. Deposits not fully collateralized.
Corrective action taken.

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

No findings.

SECTION III - MANAGEMENT LETTER

1998-2. Absence of documented approval of invoices.
Corrective action taken

1998-3. Matching of grant revenues to grant reports.
Corrective action taken.

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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, 1999, and have issued our report thereon dated June 6, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133.

As part of our examination, we have issued our report on the financial statements, dated June 6, 2000, and our report on internal control and compliance with laws, regulations, and contracts, dated June 6, 2000.

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.

Immaterial Deviation of Compliance

1999-1. Deposits Not Fully Collateralized

Condition: Bank balances of deposits were under collateralized by \$5,971, as of December 31, 1999.

Criteria: LA R.S. 39:1225 states that the amount of the security shall at all times be equal to 100 percent of the amount of collected funds on deposit.

Effect: The St. Landry Parish District Attorney's deposits were not fully collateralized.

Cause: The depository bank failed to code some of the District Attorney's funds as governmental.

Suggestion for Improved Internal Control

1999 - 2. Monitoring of Receivables

Condition: Payments due monthly from other local governments are not being properly monitored to verify that each monthly payment is received.

Criteria: All monthly payments by other local governments should be monitored to verify receipt thereof.

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

Effect: Non-payments may not be discovered on a timely basis.

Cause: Sufficient time was not spent by management in verifying that all monies were properly and timely received.

1999-3. Actual Expenditures Exceed Budgeted Expenditures by More Than 5 Percent

Condition: The total actual expenditures of the Special Revenue Funds exceeded total budgeted expenditures by 6.2 percent.

Criteria: Louisiana Revised Statute 39:1310 states that the budget must be properly amended when total actual expenditures exceed total budgeted expenditures by 5 percent or more.

Effect: The budget was not properly amended.

Cause: At the time that the budget was amended, the St. Landry Parish District Attorney did not realize that the on-behalf payments of the Police Jury created additional book expenditures.

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 6, 2000

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



06/21/2000

CORRECTIVE ACTION PLAN

Louisiana Legislative Auditor
Baton Rouge, LA 70804

The St. Landry Parish District Attorney, Louisiana respectfully submits the following corrective action plan for the year ended December 31, 1999.

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, 1999

The findings from the 1999 audit report and management letter are discussed below. The findings are numbered consistently with the numbers assigned in the report.

FINDINGS - FINANCIAL STATEMENT AUDIT

None

FINDINGS - FEDERAL AWARD PROGRAMS AUDIT

None

FINDINGS - MANAGEMENT LETTER

Immaterial Deviation of Compliance

1999 - 1 Deposits Not Fully Collateralized

Action Taken: The depository bank failed to code some of the District Attorney's funds as governmental; therefore, the bank did not pledge enough assets to cover our total deposits. Sufficient collateral has now been pledged by the institution.

Suggestion for Improved Internal Control

1999 - 2 Monitoring of Receivables

Action Taken: All monthly payments to be received by other local governments will now be monitored by management to insure that all payments are received by the District Attorney's office.

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

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

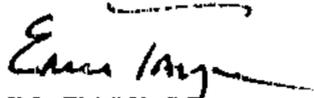
SUPPORT ENFORCEMENT SERVICES
P.O. DRAWER 1036
OPELOUSAS, LOUISIANA 70571
318-942-5719
FAX 318-948-0170

Immaterial Deviation of Compliance

1999 - 3 Actual expenditures exceed budgeted expenditures by more than 5 percent

Action Taken: At the time that the budget was amended, we did not realize that the on-behalf payments of the Police Jury created additional book expenditures. An amended budget will be filed at the end of the fiscal year that will accurately report the expenditures of this office within the prescribed limits. Actual expenditures for the calendar year will be used in this calculation

Sincerely,



EARL TAYLOR
St. Landry Parish District Attorney

ET/cb