

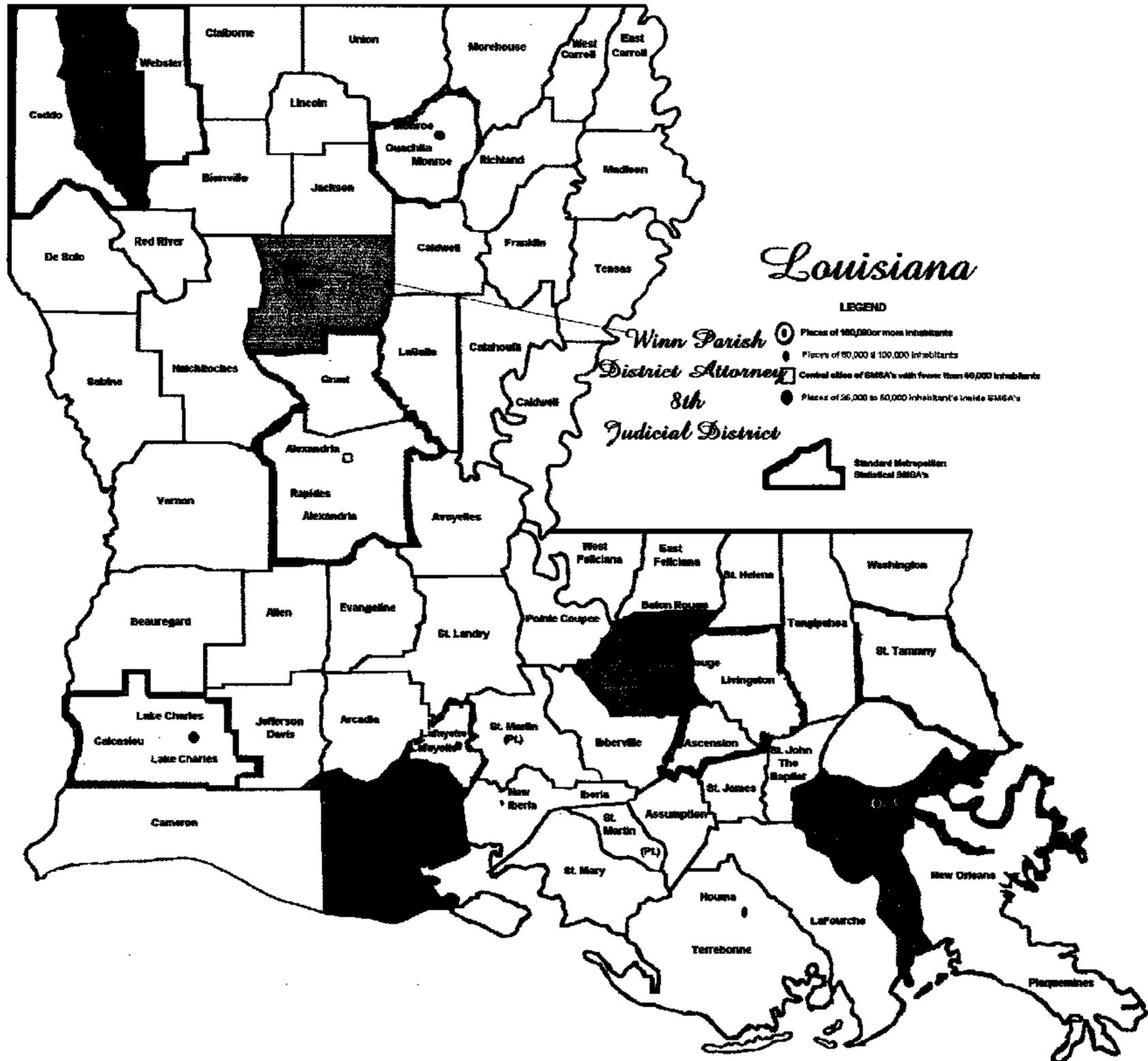
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**DISTRICT ATTORNEY  
OF THE  
EIGHTH JUDICIAL DISTRICT  
STATE OF LOUISIANA  
WINN PARISH  
FINANCIAL REPORT  
*For The Year Ended December 31, 2002***

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 6/25/03

**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, 2002 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, 2002, 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 May 15, 2003, 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

May 15, 2003

**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, 2002, and have issued my report thereon dated May 15, 2003. 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 Standards*.

**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.

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.

*John R. Vercher*  
Jena, Louisiana  
May 15, 2003

**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, 2002**

	<u>Governmental Fund Type</u>		<u>Fiduciary Fund</u>	<u>Account Groups</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Agency Fund</u>	<u>General Fixed Assets</u>	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -0-	\$ 224	\$ 32,874	\$ -0-	\$ 33,098
Receivables:					
Due From Other Governments	14,145	-0-	-0-	-0-	14,145
Federal Grants	-0-	16,869	-0-	-0-	16,869
Due From Other Funds	27,050	371	-0-	-0-	27,421
General Fixed Assets	-0-	-0-	-0-	77,759	77,759
<b>TOTAL ASSETS</b>	<b>\$ 41,195</b>	<b>\$ 17,464</b>	<b>\$ 32,874</b>	<b>\$ 77,759</b>	<b>\$ 169,292</b>
<b>LIABILITIES &amp; FUND EQUITY</b>					
<b>Liabilities</b>					
Overdraft	\$ 11,699	\$ 13,449	\$ -0-	\$ -0-	\$ 25,148
Accounts Payable	11,520	16,675	-0-	-0-	28,195
Accrued Payroll Taxes & Retirement	13,650	-0-	-0-	-0-	13,650
Due To Other Funds	371	19,953	7,097	-0-	27,421
Due To Law Enforcement Agencies & Other	-0-	-0-	25,777	-0-	25,777
<b>TOTAL LIABILITIES</b>	<b>\$ 37,240</b>	<b>\$ 50,077</b>	<b>\$ 32,874</b>	<b>\$ -0-</b>	<b>\$ 120,191</b>
<b>Fund Equity -</b>					
Investment In General Fixed Assets	\$ -0-	\$ -0-	\$ -0-	\$ 77,759	\$ 77,759
<b>Fund Balance -</b> Unreserved/Undesignated	3,955	(32,613)	-0-	-0-	(28,658)
<b>Total Fund Equity</b>	<b>\$ 3,955</b>	<b>\$ (32,613)</b>	<b>\$ -0-</b>	<b>\$ 77,759</b>	<b>\$ 49,101</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 41,195</b>	<b>\$ 17,464</b>	<b>\$ 32,874</b>	<b>\$ 77,759</b>	<b>\$ 169,292</b>

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, 2002**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
<b>REVENUES</b>			
Charges For Services	\$ -0-	\$ 86,599	\$ 86,599
Intergovernmental -			
City Attorney Fees	12,000	-0-	12,000
Commissions On Fines & Forfeitures	25,457	-0-	25,457
Commissions On Court Costs	21,427	-0-	21,427
Federal And Other Grants	132,192	264,880	397,072
Criminal Court Fund	64,241	-0-	64,241
Police Jury	293,950	-0-	293,950
Asset Forfeitures	14,652	-0-	14,652
Other Revenues	1,998	-0-	1,998
<b>TOTAL REVENUES</b>	<u>\$ 565,917</u>	<u>\$ 351,479</u>	<u>\$ 917,396</u>
<b>EXPENDITURES</b>			
General Government – Judicial			
Current:			
Automobile Expense	\$ -0-	\$ 11,637	\$ 11,637
Bank Fees	987	835	1,822
Conventions And Seminars	3,865	32,708	36,573
Dues And Subscriptions	5,998	1,843	7,841
Legal And Accounting Fees	3,598	-0-	3,598
Legal Library	10,311	-0-	10,311
Merchant Refund	-0-	3,363	3,363
Office Supplies And Postage	17,032	15,588	32,620
Other Miscellaneous	43	91	134
Public Education	8,919	40,987	49,906
Repairs And Maintenance	4,146	4,406	8,552
Salaries And Related Benefits	689,870	25,335	715,205
Travel	28,990	-0-	28,990
Telephone	19,045	-0-	19,045
Equipment	5,648	-0-	5,648
Equipment Lease	5,811	-0-	5,811
Contractual Service	-0-	4,000	4,000
<b>TOTAL EXPENDITURES</b>	<u>\$ 804,263</u>	<u>\$ 140,793</u>	<u>\$ 945,056</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (238,346)</u>	<u>\$ 210,686</u>	<u>\$ (27,660)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	\$ 265,078	\$ 14,600	\$ 279,678
Operating Transfers Out	(14,600)	(265,078)	(279,678)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 250,478</u>	<u>\$ (250,478)</u>	<u>\$ -0-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>\$ 12,132</u>	<u>\$ (39,792)</u>	<u>\$ (27,660)</u>
<b>FUND BALANCE – BEGINNING OF YEAR</b>	(8,177)	7,179	(998)
<b>FUND BALANCE – END OF YEAR</b>	<u>\$ 3,955</u>	<u>\$ (32,613)</u>	<u>\$ (28,658)</u>

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, 2002**

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges For Services	\$ -0-	\$ -0-	\$ -0-
Intergovernmental -			
City Attorney Fees	12,000	12,000	-0-
Commissions On Fines & Forfeitures	26,000	25,457	(543)
Commissions On Court Costs	22,000	21,427	(573)
Federal And Other Grants	132,500	132,192	(308)
Criminal Court Fund	60,000	64,241	4,241
Police Jury	327,300	293,950	(33,350)
Asset Forfeitures	14,000	14,652	652
Other Revenue	1,700	1,998	298
<b>TOTAL REVENUES</b>	<u>\$ 595,500</u>	<u>\$ 565,917</u>	<u>\$ (29,583)</u>
<b>EXPENDITURES</b>			
General Government - Judicial			
Current:			
Automobile Expense	\$ -0-	\$ -0-	\$ -0-
Bank Fees	1,000	987	13
Conventions And Seminars	4,200	3,865	335
Dues And Subscriptions	6,000	5,998	2
Legal And Accounting Fees	3,750	3,598	152
Legal Library	10,000	10,311	(311)
Office Supplies And Postage	18,600	17,032	1,568
Other Miscellaneous	50	43	7
Public Education	8,500	8,919	(419)
Repairs And Maintenance	4,000	4,146	(146)
Salaries And Related Benefits	689,800	689,870	(70)
Travel & Mileage	28,000	28,990	(990)
Telephone	18,600	19,045	(445)
Merchant Refunds	-0-	-0-	-0-
Equipment	6,000	5,648	352
Equipment Lease	5,800	5,811	(11)
Contractual Service	-0-	-0-	-0-
<b>TOTAL EXPENDITURES</b>	<u>\$ 804,300</u>	<u>\$ 804,263</u>	<u>\$ 37</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (208,800)</u>	<u>\$ (238,346)</u>	<u>\$ (29,546)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	\$ 278,000	\$ 265,078	\$ (12,922)
Operating Transfers Out	(38,000)	(14,600)	23,400
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 240,000</u>	<u>\$ 250,478</u>	<u>\$ 10,478</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>\$ 31,200</u>	<u>\$ 12,132</u>	<u>\$ (19,068)</u>
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<u>-0-</u>	<u>(8,177)</u>	<u>(8,177)</u>
<b>FUND BALANCE – END OF YEAR</b>	<u>\$ 3,1200</u>	<u>\$ 3,955</u>	<u>\$ (27,245)</u>

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

Special Revenue			Totals		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 90,600	\$ 86,599	\$ (4,001)	\$ 90,600	\$ 86,599	\$ (4,001)
-0-	-0-	-0-	12,000	12,000	-0-
-0-	-0-	-0-	26,000	25,457	(543)
-0-	-0-	-0-	22,000	21,427	(573)
278,000	264,880	(13,120)	410,500	397,072	(13,428)
-0-	-0-	-0-	60,000	64,241	4,241
			327,300	293,950	(33,350)
			14,000	14,652	652
-0-	-0-	-0-	1,700	1,998	298
<u>\$ 368,600</u>	<u>\$ 351,479</u>	<u>\$ (17,121)</u>	<u>\$ 964,100</u>	<u>\$ 917,396</u>	<u>\$ (46,704)</u>
\$ 11,500	\$ 11,637	\$ (137)	\$ 11,500	\$ 11,637	\$ (137)
36	835	(799)	1,036	1,822	(786)
28,350	32,708	(4,358)	32,550	36,573	(4,023)
2,000	1,843	157	8,000	7,841	159
-0-	-0-	-0-	3,750	3,598	152
-0-	-0-	-0-	10,000	10,311	(311)
15,050	15,588	(538)	33,650	32,620	1,030
-0-	91	(91)	50	134	(84)
41,000	40,987	13	49,500	49,906	(406)
4,200	4,406	(206)	8,200	8,552	(352)
24,900	25,335	(435)	714,700	715,205	(505)
-0-	-0-	-0-	28,000	28,990	(990)
-0-	-0-	-0-	18,600	19,045	(445)
3,150	3,363	(213)	3,150	3,363	(213)
-0-	-0-	-0-	6,000	5,648	352
-0-	-0-	-0-	5,800	5,811	(11)
4,000	4,000	-0-	4,000	4,000	-0-
<u>\$ 134,186</u>	<u>\$ 140,793</u>	<u>\$ (6,607)</u>	<u>\$ 938,486</u>	<u>\$ 945,056</u>	<u>\$ (6,570)</u>
<u>\$ 234,414</u>	<u>\$ 210,686</u>	<u>\$ (23,728)</u>	<u>\$ 25,614</u>	<u>\$ (27,660)</u>	<u>\$ (53,274)</u>
\$ 21,000	\$ 14,600	\$ (6,400)	\$ 299,000	\$ 279,678	\$ (19,322)
(278,000)	(265,078)	12,922	(316,000)	(279,678)	36,322
<u>\$ (257,000)</u>	<u>\$ (250,478)</u>	<u>\$ 6,522</u>	<u>\$ (17,000)</u>	<u>\$ -0-</u>	<u>\$ 17,000</u>
\$ (22,586)	\$ (39,792)	\$ (17,206)	\$ 8,614	\$ (27,660)	\$ (36,274)
\$ -0-	7,179	7,179	-0-	(998)	(998)
<u>\$ (22,586)</u>	<u>\$ (32,613)</u>	<u>\$ (10,027)</u>	<u>\$ 8,614</u>	<u>\$ (28,658)</u>	<u>\$ (37,272)</u>

**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.

***Title IV-D Incentive Fund***

Incentive payments are provided to individual states as a motivating device to increase both AFDC and Non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 303.52 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the State plan.

Incentive payments are not considered to be federal financial assistance and may be used for any purpose at the 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.)**

**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.

**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.

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

*Notes to the Financial Statements (Cont.)*

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

**A. FUND ACCOUNTING - (Cont.)**

**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 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.

**DISTRICT ATTORNEY OF THE  
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*Notes to the Financial Statements (Cont.)*

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

**B. BASIS OF ACCOUNTING – (Cont.)**

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 District Attorney is not required to publish the budget, but 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. 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 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.

**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.)**

**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.

**K. CASH AND INVESTMENTS**

*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.

**DISTRICT ATTORNEY OF THE  
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*Notes to the Financial Statements (Cont.)*

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

**K. CASH AND INVESTMENTS – (Cont.)**

	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Agency Fund</b>	<b>Total</b>
Sabine state Bank	\$ -0-	\$ 224	\$ 32,874	\$ 33,098
<b>Secured as Follows:</b>				
FDIC (Category – 1)	<u>\$ -0-</u>	<u>\$ 224</u>	<u>\$ 32,874</u>	<u>\$ 33,098</u>

**(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:

	<u>EMPLOYER</u>	<u>EMPLOYEE</u>
Parochial Employees Retirement System	8.25%	9.5%
District Attorney's Retirement System	1.25%	7.00%

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

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

***Notes to the Financial Statements (Cont.)***

**(2) RETIREMENT COMMITMENTS – (Cont.)**

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.

***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 a least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with a 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.

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

**Notes to the Financial Statements (Cont.)**

**(2) RETIREMENT COMMITMENTS - (Cont.)**

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:

<u>YEAR ENDED DECEMBER 31,</u>	<u>AUTOMOBILE</u>
2003	\$ 8,703
2004	8,703
2005	6,527
<b>Total</b>	<b>\$ 23,933</b>

**(4) RECEIVABLES**

As of December 31, 2002, amounts due to the District Attorney of the Eighth Judicial District consisted of the following:

	<u>General Fund</u>	<u>Special Revenue</u>
Due From Other Governments	\$ 14,145	\$ -0-
Federal Grant	-0-	16,689
<b>Total Receivables</b>	<b>\$ 14,145</b>	<b>\$ 16,689</b>

**(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.

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
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**Notes to the Financial Statements (Cont.)**

**(6) LITIGATION**

The District Attorney is not involved in any litigation at December 31, 2002.

**(7) CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	<u>Balance 12/31/2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2002</u>
<b>General Fixed Assets, at Cost:</b>				
Building Renovations	\$ 7,431	\$ -0-	\$ -0-	\$ 7,431
Furniture & Fixtures	17,984	-0-	-0-	17,984
Office Equipment	46,657	-0-	-0-	46,657
Other Miscellaneous Equipment	5,687	-0-	-0-	5,687
<b>Total Fixed Assets</b>	<u>\$ 77,759</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 77,759</u>
<b>Investment in General Fixed Assets:</b>				
General Fund Revenues	\$ 62,060	\$ -0-	\$ -0-	\$ 62,060
Pre-trial Intervention Fund	2,368	-0-	-0-	2,368
IV-D Grant Fund	13,331	-0-	-0-	13,331
<b>Total Investments in Fixed Assets</b>	<u>\$ 77,759</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 77,759</u>

**(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, 2002, the District Attorney for the Eighth Judicial District expended \$264,880 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.

**DISTRICT ATTORNEY OF THE  
EIGHTH JUDICIAL DISTRICT  
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*Notes to the Financial Statements (Cont.)*

**(11) DUE FROM (TO) OTHER FUNDS**

	<b>Due From Other Funds</b>	<b>Due To Other Funds</b>
Special Revenue	\$ 371	\$ 27,050
General Fund	27,050	371
Total	\$ 27,421	\$ 27,421

**(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 worthless check fund and pre-trial intervention fund of \$19,225 and \$13,481 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.

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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  
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**BALANCE SHEET  
GENERAL FUND  
DECEMBER 31, 2002**

<b>ASSETS</b>	
Cash and Cash Equivalents	\$ -0-
Receivables:	
Due From Other Governments	14,145
Other	<u>27,050</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 41,195</u></b>
<b>LIABILITIES &amp; FUND BALANCES</b>	
Liabilities:	
Overdraft	\$ 11,699
Accounts Payable	11,520
Retirement Payable	9,197
Taxes Payable	3,169
Insurance Payable	1,284
Due to Worthless Check	<u>371</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 37,240</u></b>
Fund Balances	
Unreserved – Undesignated (Deficit)	<u>3,955</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$ 41,195</u></b>

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, 2002**

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Charges For Services	\$ -0-	\$ -0-	\$ -0-
Intergovernmental -			
City Attorney Fees	12,000	12,000	-0-
Commissions On Fines & Forfeitures	26,000	25,457	(543)
Commissions On Court Costs	22,000	21,427	(573)
Federal And Other Grants	132,500	132,192	(308)
Criminal Court Fund	60,000	64,241	4,241
Police Jury	327,300	293,950	(33,350)
Asset Forfeitures	14,000	14,652	652
Other Revenue	1,700	1,998	298
<b>TOTAL REVENUES</b>	<b>\$ 595,500</b>	<b>\$ 565,917</b>	<b>\$ (29,583)</b>
<b>EXPENDITURES</b>			
General Government - Judicial			
Current:			
Bank Fees	\$ 1,000	\$ 987	\$ 13
Conventions And Seminars	4,200	3,865	335
Dues And Subscriptions	6,000	5,998	2
Legal And Accounting Fees	3,750	3,598	152
Legal Library	10,000	10,311	(311)
Office Supplies And Postage	18,600	17,032	1,568
Other Miscellaneous	50	43	7
Public Education	8,500	8,919	(419)
Repairs And Maintenance	4,000	4,146	(146)
Salaries And Related Benefits	689,800	689,870	(70)
Travel & Mileage	28,000	28,990	(990)
Telephone	18,600	19,045	(445)
Merchant Refunds	-0-	-0-	-0-
Equipment	6,000	5,648	352
Equipment Lease	5,800	5,811	(11)
<b>TOTAL EXPENDITURES</b>	<b>\$ 804,300</b>	<b>\$ 804,263</b>	<b>\$ 37</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (208,800)</b>	<b>\$ (238,346)</b>	<b>\$ (29,546)</b>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	\$ 278,000	\$ 265,078	\$ (12,922)
Operating Transfers Out	(38,000)	(14,600)	23,400
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 240,000</b>	<b>\$ 250,478</b>	<b>\$ 10,478</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>\$ 31,200</b>	<b>\$ 12,132</b>	<b>\$ (19,068)</b>
<b>FUND BALANCE – BEGINNING OF YEAR</b>	<b>-0-</b>	<b>(8,177)</b>	<b>(8,177)</b>
<b>FUND BALANCE – END OF YEAR</b>	<b>\$ 3,1200</b>	<b>\$ 3,955</b>	<b>\$ (27,245)</b>

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.

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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.

**Title IV-D Incentive Program** - Incentive grants from the Louisiana Department of Health and Human Resources. Incentive grants are awarded to the Louisiana DHHR by the Federal government for the collection of child support payments. These incentive grants are then passed through to each individual parish based upon the amount of child support collected in that parish. Incentive grants may be used for any lawful purpose.

**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  
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**COMBINING BALANCE SHEET  
SPECIAL REVENUE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<b><u>ASSETS</u></b>	<b><u>Title IV-D</u></b>	<b><u>Worthless Check Collection</u></b>	<b><u>Pre-Trial Intervention</u></b>	<b><u>TOTAL</u></b>
Cash and Cash Equivalents	\$ 224	\$ -0-	\$ -0-	\$ 224
Receivables:				
Federal Grant	16,869	-0-	-0-	16,869
Due From General Fund	-0-	371	-0-	371
<b>TOTAL ASSETS</b>	<b><u>\$ 17,093</u></b>	<b><u>\$ 371</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ 17,464</u></b>
<b><u>LIABILITIES &amp; FUND BALANCES</u></b>				
Liabilities:				
Overdraft	\$ -0-	\$ 7,066	\$ 6,383	\$ 13,449
Accounts Payable	-0-	12,530	4,145	16,675
Due To General Fund	17,000	-0-	2,953	19,953
<b>TOTAL LIABILITIES</b>	<b><u>\$ 17,000</u></b>	<b><u>\$ 19,596</u></b>	<b><u>\$ 13,481</u></b>	<b><u>\$ 50,077</u></b>
Fund Balances:				
Unreserved – Undesignated (Deficit)	\$ 93	\$ (19,225)	\$ (13,481)	\$ (32,613)
<b>FUND BALANCES</b>	<b><u>\$ 17,093</u></b>	<b><u>\$ 371</u></b>	<b><u>\$ -0-</u></b>	<b><u>\$ 17,464</u></b>

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, 2002**

	<u>Title IV-D</u>	<u>Worthless Check Collection</u>	<u>Pre-Trial Intervention</u>	<u>TOTAL</u>
<b>REVENUES</b>				
Charges For Services:				
Fees	\$ -0-	\$ 47,180	\$ 39,419	\$ 86,599
Intergovernmental Grants	264,880	-0-	-0-	264,880
<b>TOTAL REVENUES</b>	<b>\$ 264,880</b>	<b>\$ 47,180</b>	<b>\$ 39,419</b>	<b>\$ 351,479</b>
<b>EXPENDITURES:</b>				
General Governmental – Judicial				
Current:				
Bank Fees	\$ 35	\$ 84	\$ 716	\$ 835
Auto Lease	-0-	8,972	-0-	8,972
Auto Insurance	-0-	2,665	-0-	2,665
Conventions, Seminars & Travel	-0-	24,915	7,793	32,708
Dues And Subscriptions	-0-	240	1,603	1,843
Merchant Refunds	-0-	3,363	-0-	3,363
Office Supplies	-0-	5,440	10,148	15,588
Other Miscellaneous	-0-	24	67	91
Public Education	-0-	19,470	21,517	40,987
Repairs And Maintenance	-0-	230	4,176	4,406
Salaries And Related Benefits	-0-	167	25,168	25,335
Contractual Services	-0-	4,000	-0-	4,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 35</b>	<b>\$ 69,570</b>	<b>\$ 71,188</b>	<b>\$ 140,793</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 264,845</b>	<b>\$ (22,390)</b>	<b>\$ (31,769)</b>	<b>\$ 210,686</b>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers In	\$ -0-	\$ 3,000	\$ 11,600	\$ 14,600
Operating Transfers Out	(265,078)	-0-	-0-	(265,078)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (265,078)</b>	<b>\$ 3,000</b>	<b>\$ 11,600</b>	<b>\$ (250,478)</b>
<b>Excess (Deficiency) Of Revenues And Other Financing Sources Over (Under) Expenditures And Other Financing Sources (Uses)</b>	<b>\$ (233)</b>	<b>\$ (19,390)</b>	<b>\$ (20,169)</b>	<b>\$ (39,792)</b>
<b>Fund Balance – Beginning</b>	<b>326</b>	<b>165</b>	<b>6,688</b>	<b>7,179</b>
<b>Fund Balance - Ending</b>	<b>\$ 93</b>	<b>(19,225)</b>	<b>\$ (13,481)</b>	<b>\$ (32,613)</b>

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, 2002**

	<u>BUDGET</u>	<u>TITLE IV-D ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Charges for Services:			
Fees	\$ -0-	\$ -0-	\$ -0-
Intergovernmental Grants	278,000	264,880	(13,120)
<b>TOTAL REVENUES</b>	<u>\$ 278,000</u>	<u>\$ 264,880</u>	<u>\$ (13,120)</u>
<b>EXPENDITURES</b>			
Government – Judicial			
Current:			
Bank Fees	\$ 36	\$ 35	\$ 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-
Salaries And Related Benefits	-0-	-0-	-0-
Contractual Service	-0-	-0-	-0-
<b>TOTAL EXPENDITURES</b>	<u>\$ 36</u>	<u>\$ 35</u>	<u>\$ 1</u>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures Before Other Financing Sources (Uses)</b>	<u>\$ 277,964</u>	<u>\$ 264,845</u>	<u>\$ (13,119)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	\$ -0-	\$ -0-	\$ -0-
Operating Transfers Out	(278,000)	(265,078)	12,922
<b>Total Other Financing Sources (Uses)</b>	<u>\$(278,000)</u>	<u>\$(265,078)</u>	<u>\$ 12,922</u>
<b>Excess (Deficiency) Of Revenues Over (Under) Expenditures &amp; Other Financing Sources (Uses)</b>	<u>\$ (36)</u>	<u>\$ (233)</u>	<u>\$ (196)</u>
<b>FUND BALANCE-BEGINNING</b>	-0-	326	326
<b>FUND BALANCE-ENDING</b>	<u>\$ (36)</u>	<u>\$ 93</u>	<u>\$ 130</u>

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
\$ 49,500	\$ 47,180	\$ (2,320)	\$ 41,100	\$ 39,419	\$ (1,681)	\$ 90,600	\$ 86,599	\$ (4,001)
-0-	-0-	-0-	-0-	-0-	-0-	278,000	264,880	(13,120)
<u>\$ 49,500</u>	<u>\$ 47,180</u>	<u>\$ (2,320)</u>	<u>\$ 41,100</u>	<u>\$ 39,419</u>	<u>\$ (1,681)</u>	<u>\$ 368,600</u>	<u>\$ 351,479</u>	<u>\$ (17,121)</u>
\$ -0-	\$ 84	\$ (84)	\$ -0-	\$ 716	\$ (716)	\$ 36	\$ 835	\$ (799)
8,900	8,972	(72)	-0-	-0-	-0-	8,900	8,972	(72)
2,600	2,665	(65)	-0-	-0-	-0-	2,600	2,665	(65)
23,200	24,915	(1,715)	5,150	7,793	(2,643)	28,350	32,708	(4,358)
200	240	(40)	1,800	1,603	197	2,000	1,843	157
3,150	3,363	(213)	-0-	-0-	-0-	3,150	3,363	(213)
5,050	5,440	(390)	10,000	10,148	(148)	15,050	15,588	(538)
-0-	24	(24)	-0-	67	(67)	-0-	91	(91)
19,000	19,470	(470)	22,000	21,517	483	41,000	40,987	13
200	230	(30)	4,000	4,176	(176)	4,200	4,406	(206)
-0-	167	(167)	24,900	25,168	(268)	24,900	25,335	(435)
4,000	4,000	-0-	-0-	-0-	-0-	4,000	4,000	-0-
<u>\$ 66,300</u>	<u>\$ 69,570</u>	<u>\$ (3,270)</u>	<u>\$ 67,850</u>	<u>\$ 71,188</u>	<u>\$ (3,338)</u>	<u>\$ 134,186</u>	<u>\$ 140,793</u>	<u>\$ (6,607)</u>
<u>\$ (16,800)</u>	<u>\$ (22,390)</u>	<u>\$ (5,590)</u>	<u>\$ (26,750)</u>	<u>\$ (31,769)</u>	<u>\$ (5,019)</u>	<u>\$ 234,414</u>	<u>\$ 210,686</u>	<u>\$ (23,728)</u>
\$ -0-	\$ 3,000	\$ 3,000	\$ 21,000	\$ 11,600	\$ (9,400)	\$ 21,000	\$ 14,600	\$ (6,400)
-0-	-0-	-0-	-0-	-0-	-0-	(278,000)	(265,078)	12,922
<u>\$ -0-</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 21,000</u>	<u>\$ 11,600</u>	<u>\$ (9,400)</u>	<u>\$ (257,000)</u>	<u>\$ (250,478)</u>	<u>\$ 6,522</u>
\$ (16,800)	\$ (19,390)	\$ (2,590)	\$ (5,750)	\$ (20,169)	\$ (14,419)	\$ (22,586)	\$ (39,792)	\$ (17,206)
-0-	165	165	-0-	6,688	6,688	-0-	7,179	7,179
<u>\$ (16,800)</u>	<u>\$ (19,225)</u>	<u>\$ (2,425)</u>	<u>\$ (5,750)</u>	<u>\$ (13,481)</u>	<u>\$ (7,731)</u>	<u>\$ (22,586)</u>	<u>\$ (32,613)</u>	<u>\$ (10,027)</u>

### *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.

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**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, 2002**

**ASSETS**

Cash and Cash Equivalents	\$ 32,874
<b>TOTAL ASSETS</b>	<b><u>\$ 32,874</u></b>

**LIABILITIES**

Due To Law Enforcement Agencies And Others	\$ 32,874
<b>TOTAL LIABILITIES</b>	<b><u>\$ 32,874</u></b>

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, 2002**

	<u>Balance 12/31/2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2002</u>
<b><u>ASSETS</u></b>				
Cash and Cash Equivalents	\$ 5,061	\$ 40,261	\$ (12,448)	\$ 32,874
<b>TOTAL ASSETS</b>	<b>\$ 5,061</b>	<b>\$ 40,261</b>	<b>\$ (12,448)</b>	<b>\$ 32,874</b>
<b><u>LIABILITIES</u></b>				
Due To Law Enforcement Agencies And Others	\$ 5,061	\$ 40,261	\$ (12,448)	\$ 32,874
<b>TOTAL LIABILITIES</b>	<b>\$ 5,061</b>	<b>\$ 40,261</b>	<b>\$ (12,448)</b>	<b>\$ 32,874</b>

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.

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

**STATEMENT OF GENERAL FIXED ASSEST – BY SOURCE  
DECEMBER 31, 2002**

**GENERAL FIXED ASSETS, AT COST:**

Building:	
Renovations	\$ 7,431
Furniture And Fixtures	17,984
Office Equipment	46,657
Other Miscellaneous	<u>5,687</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b><u>\$ 77,759</u></b>

**INVESTMENT IN GENERAL FIXED ASSETS:**

General Fund Revenues	\$ 62,060
Pre-Trial Intervention Revenues	2,368
IV-D Grant	<u>13,331</u>
<b>TOTAL INVESTMENT IN GENERAL FIXED ASSETS</b>	<b><u>\$ 77,759</u></b>

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, 2002**

	<u>Balance 12/31/2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2002</u>
Buildings:				
Renovations	\$ 7,431	\$ -0-	\$ -0-	\$ 7,431
Furniture And Fixtures	17,984	-0-	-0-	17,984
Office Equipment	46,657	-0-	-0-	46,657
Other Miscellaneous Equipment	5,687	-0-	-0-	5,687
	<u>5,687</u>	<u>-0-</u>	<u>-0-</u>	<u>5,687</u>
<b>TOTALS</b>	<u>\$ 77,759</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 77,759</u>

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

***OTHER SUPPLEMENTARY INFORMATION***

# JOHN R. VERCHER PC

*Certified Public Accountant*

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Jena, Louisiana 71342  
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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, 2002. 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, 2002.

## **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.

*John R. Vercher*

Jena, Louisiana

May 15, 2003

**DISTRICT ATTORNEY OF THE EIGHTH  
JUDICIAL DISTRICT  
STATE OF LOUISIANA  
WINN PARISH  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2002**

	<u>Federal CFDA Number</u>	<u>Agency Or Pass-Through Number</u>	<u>Federal Disbursements/ Expenditures</u>
<b>US Department of Health and Human Services</b>			
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	\$ 264,880
<b>Bureau Of Justice Assistance</b>			
Passed Through Louisiana Commission On Law Enforcement; Victim Assistance	16.575	LA	25,000
<b>Bureau Of Justice Assistance</b>			
Passed Through Louisiana Commission On Law Enforcement; Domestic Violence/Sexual Assault	16.575	M99-3-004 M98-3-002	13,588
<b>Bureau Of Justice Assistance</b>			
Passed Through Louisiana Commission On Law Enforcement; Elderly Victim Assistance	16.575	C00-3-007	15,293
<b>Bureau Of Justice Assistance</b>			
Passed Through St. Martin; Elderly Victim Assistance	16.575	SALLT-ECVA	10,700
<b>Juvenile Justice And Delinquency Prevention</b>			
Passed Through Louisiana Department Of Public Safety And Corrections; Youth Alcohol Program	16.54	0113	13,422
<b>Juvenile Justice And Delinquency Prevention</b>			
Passed Through Louisiana Department Of Education; Governor's Safe And Drug Free Schools And Communities Act Program	16.54	LA	29,483
			<hr/> \$ 372,366 <hr/>

**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, 2002**

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, 2002 and have issued my report thereon dated May 15, 2003. 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, 2002 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, 2002***

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

No items to report

**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*

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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 8<sup>th</sup> 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

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

***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.

***Recommendation:*** The office should create a financial plan to eliminate the deficit by transferring sufficient monies from its general fund and other funds as monies in those funds permit. The office should also implement cost cutting procedures to prevent future occurrences.

**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT  
WINNFIELD, LOUISIANA  
DECEMBER 31, 2002**

**MANAGEMENT'S CORRECTIVE ACTION FOR CURRENT YEAR AUDIT FINDINGS**

REFERENCE	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	CONTACT PERSON	ANTICIPATED COMPLETION DATE
2002-M-1	Special Revenue	I will immediately transfer sufficient monies from the other funds to cure the deficit balance in the special revenue fund accounts. I anticipate a more consistent flow of revenues during the year 2003 and will carefully monitor the excess of revenues and other financial sources over expenditures and other financial uses to ensure that a positive fund balance is maintained in all funds.	Terry Reeves	December 31, 2003

**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, 2001.

**2001-M-1 General Fund Deficit - (Resolved)**

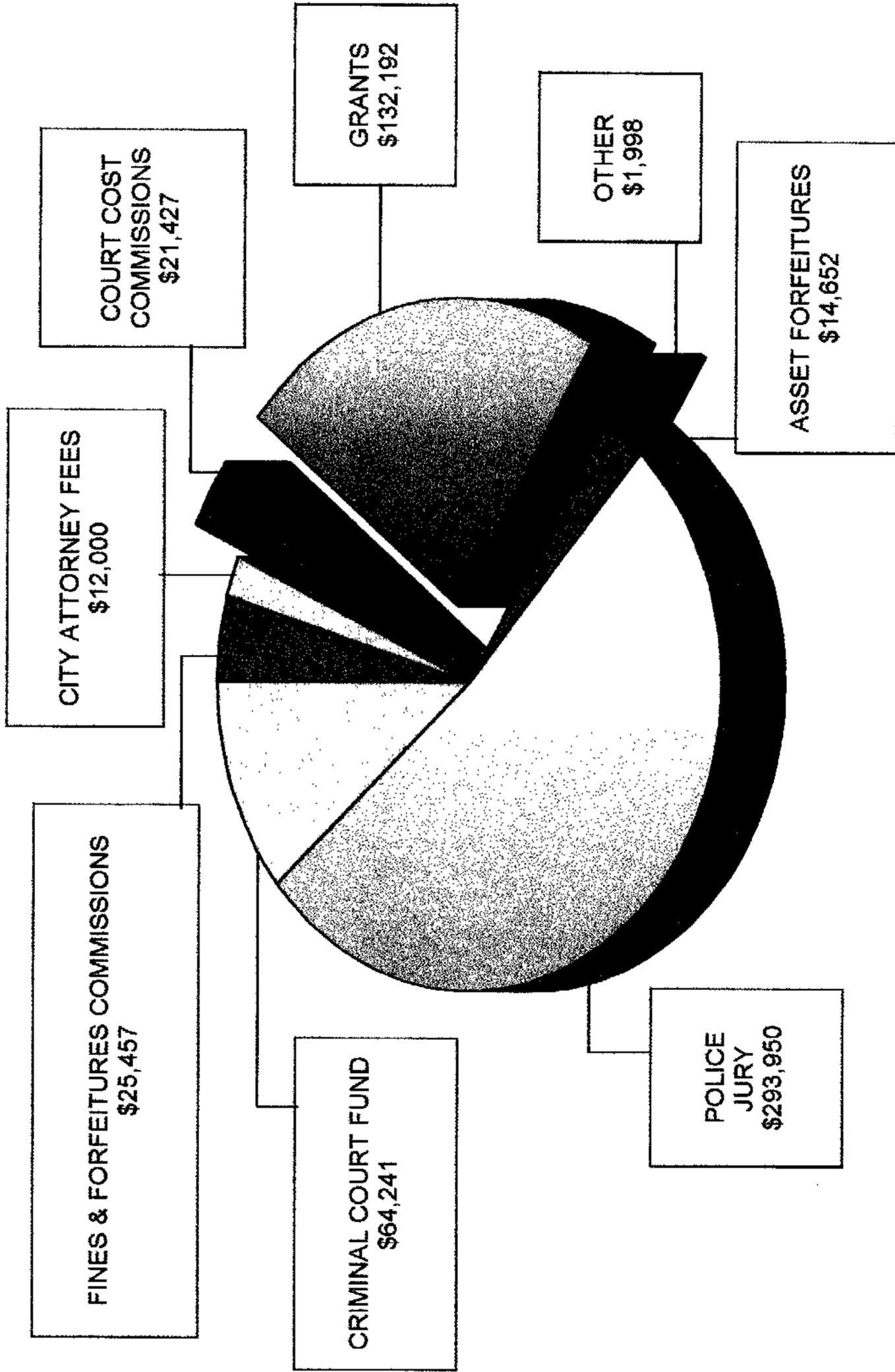
**Finding:** The District Attorney's Office has a general fund deficit of \$8,177.

**Corrective Action:** The office created a financial plan to eliminate the deficit.

*Graphs*

# DISTRICT ATTORNEY OF THE 8TH DISTRICT

## GENERAL FUND REVENUES 2002



**DISTRICT ATTORNEY OF THE 8TH DISTRICT  
GENERAL FUND EXPENDITURES 2002**

