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**DISTRICT ATTORNEY OF THE
THIRTEENTH JUDICIAL DISTRICT**
Evangeline Parish, Louisiana

Financial Report

Year Ended December 31, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 7-21-99

Receipt Acknowledged
Legislative Auditor
By L. Lavigne

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MANAGEMENT LETTER

The Honorable C. Brent Coreil
District Attorney of the Thirteenth
Judicial District
Evangeline Parish, Louisiana

We have completed our audit of the financial statements of the District Attorney of the Thirteenth Judicial District for the year ended December 31, 1998, and submit the following suggestion for your information and consideration in improving the efficiency and effectiveness of the operations of the District Attorney's office.

1. A Form 1099 should be issued to any individual in which the District Attorney pays contract services in excess of \$600 for any one calendar year.

In conclusion, we would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
May 4, 1999

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INDEPENDENT AUDITORS' REPORT

The Honorable C. Brent Coreil
District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana, a component unit of the Evangeline Parish Police Jury, primary government, as of and for the year ended December 31, 1998, as listed in the table of contents. These financial statements are the responsibility of the District Attorney. 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 Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated May 4, 1999 on our consideration of the District Attorney of the Thirteenth Judicial District's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for the year ended December 31, 1997, in which we expressed an unqualified opinion on the financial statements of the District Attorney of the Thirteenth Judicial District, Evangeline Parish, Louisiana.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
May 4, 1999

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 Evangeline Parish, Louisiana

Combined Balance Sheet - All Governmental Fund Types and Account Group
 December 31, 1998

	Governmental Fund Types		Account Group	Totals	
	General	Special Revenue Fund	General Fixed Assets	(Memorandum Only)	
				1998	1997
ASSETS					
Cash	\$ 7,885	\$ 26,322	\$ -	\$ 34,207	\$ 47,207
Interest-bearing deposits	49,027	93,162	-	142,189	85,860
Receivables:					
Due from other governmental units	11,924	14,216	-	26,140	16,941
Interest	281	275	-	556	2,147
Office furnishings, equipment and vehicles	-	-	81,768	81,768	58,674
 Total assets	 \$69,117	 \$133,975	 \$81,768	 \$284,860	 \$210,829
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 4,061	\$ 3,020	\$ -	\$ 7,081	\$ 2,025
Fund equity:					
Investment in general fixed assets	-	-	81,768	81,768	58,674
Fund balances - unreserved, undesignated	65,056	130,955	-	196,011	150,130
Total fund equity	65,056	130,955	81,768	277,779	208,804
 Total liabilities and fund equity	 \$69,117	 \$133,975	 \$81,768	 \$284,860	 \$210,829

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 Evangeline Parish, Louisiana

Comparative Statement of Revenues, Expenditures and Changes in Fund Balances -
 All Governmental Fund Types
 Years Ended December 31, 1998 and 1997

	<u>General</u>	<u>Special</u>	<u>Total</u>	
	<u>Fund</u>	<u>Revenue</u>	<u>(Memorandum Only)</u>	
		<u>Fund</u>	<u>1998</u>	<u>1997</u>
Revenues:				
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 60,577	\$ 55,534	\$116,111	\$ 71,490
Bail bonds fees	19,625	-	19,625	18,736
Intergovernmental revenues -				
State grants	27,083	25,000	52,083	43,012
Federal grants	-	94,732	94,732	84,464
Evangeline Parish School Board	-	-	-	15,000
Confiscated assets income	1,626	-	1,626	762
Interest income	2,464	2,393	4,857	4,980
Other revenues	12,510	-	12,510	27,287
Total revenues	<u>123,885</u>	<u>177,659</u>	<u>301,544</u>	<u>265,731</u>
Expenditures:				
Current -				
General government - judicial:				
Personnel services and related benefits	39,145	99,589	138,734	112,058
Investigation expense	3,425	-	3,425	-
Insurance	3,335	-	3,335	3,335
Automobile operation and maintenance	3,574	-	3,574	4,431
Dues and subscriptions	7,034	6,100	13,134	7,992
Office expenditures	12,456	240	12,696	9,942
Professional fees	5,700	-	5,700	4,500
Travel, conference and training	12,685	1,416	14,101	12,337
Outside services and fees	655	4,920	5,575	805
Bail bond fee allocation	14,718	-	14,718	14,052
Other	683	16,894	17,577	8,498
Capital outlay -				
Equipment and vehicles	10,553	12,541	23,094	27,430
Total expenditures	<u>113,963</u>	<u>141,700</u>	<u>255,663</u>	<u>205,380</u>
Excess (deficiency) of revenues over expenditures	<u>9,922</u>	<u>35,959</u>	<u>45,881</u>	<u>60,351</u>
Other financing sources (uses):				
Operating transfers in	-	6,368	-	2,987
Operating transfers out	-	(6,368)	-	(2,987)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenue and other financing sources over expenditures and other financing uses	9,922	35,959	45,881	60,351
Fund balances, beginning of year	55,134	94,996	150,130	89,779
Fund balances, end of year	<u>\$ 65,056</u>	<u>\$130,955</u>	<u>\$196,011</u>	<u>\$150,130</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual - All Governmental Fund Types
Year Ended December 31, 1998

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ 60,000	\$ 60,577	\$ 577	\$ 55,000	\$ 55,534	\$ 534
Bail bonds fees	20,000	19,625	(375)	-	-	-
Intergovernmental revenues:						
State grants	25,000	27,083	2,083	25,000	25,000	-
Federal grants	-	-	-	95,000	94,732	(268)
Confiscated assets	1,500	1,626	126	-	-	-
Interest income	2,500	2,464	(36)	2,000	2,393	393
Other revenues	12,000	12,510	510	-	-	-
Total revenues	<u>121,000</u>	<u>123,885</u>	<u>2,885</u>	<u>177,000</u>	<u>177,659</u>	<u>659</u>
Expenditures:						
Current -						
General government - judicial:						
Personnel services and related benefits	40,000	39,145	855	100,000	99,589	411
Investigation expense	-	3,425	(3,425)	-	-	-
Insurance	3,425	3,335	90	-	-	-
Automobile operation and maintenance	3,500	3,574	(74)	-	-	-
Dues and subscriptions	7,000	7,034	(34)	6,000	6,100	(100)
Office expenditures	10,000	12,456	(2,456)	250	240	10
Professional fees	5,700	5,700	-	-	-	-
Travel, conference and training	13,000	12,685	315	1,500	1,416	84
Outside services and fees	650	655	(5)	5,000	4,920	80
Bail bond fee allocation	15,000	14,718	282	-	-	-
Other	5,000	683	4,317	15,000	16,894	(1,894)
Capital outlay -						
Equipment	10,553	10,553	-	12,541	12,541	-
Total expenditures	<u>113,828</u>	<u>113,963</u>	<u>(135)</u>	<u>140,291</u>	<u>141,700</u>	<u>(1,409)</u>
Excess (deficiency) of revenues over expenditures	<u>7,172</u>	<u>9,922</u>	<u>2,750</u>	<u>36,709</u>	<u>35,959</u>	<u>(750)</u>
Other financing sources (uses):						
Operating transfers in	-	-	-	-	6,368	-
Operating transfers out	-	-	-	-	(6,368)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other financing sources over expenditures and other financing uses	<u>7,172</u>	<u>9,922</u>	<u>2,750</u>	<u>36,709</u>	<u>35,959</u>	<u>(750)</u>
Fund balances, beginning of year	<u>55,134</u>	<u>55,134</u>	<u>-</u>	<u>94,996</u>	<u>94,996</u>	<u>-</u>
Fund balances, end of year	<u>\$ 62,306</u>	<u>\$ 65,056</u>	<u>\$ 2,750</u>	<u>\$131,705</u>	<u>\$ 130,955</u>	<u>\$ (750)</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney of the Thirteenth Judicial District (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 judicial district encompasses Evangeline Parish. The District Attorney's office employs five full-time employees.

A. Basis of Presentation

The accompanying general purpose financial statements of the District Attorney of the Thirteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

These general purpose financial statements only include funds, account groups, activities, et cetera, that are controlled by the District Attorney as an independently elected parish official. Based on the criteria established by Government Accounting Standards Board (GASB) Statement No. 14, the District Attorney is a component unit of the Evangeline Parish Police Jury, primary government (Police Jury). The District Attorney is fiscally dependent on the Police Jury since the District Attorney's offices are located in the Parish Court House, the upkeep and maintenance of the courthouse is paid by the Police Jury and in addition, the Police Jury also pays salaries and certain operating expenditures of the District Attorney.

The District Attorney of the Thirteenth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that created 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. Other than salaries and certain operating expenditures of the District Attorney's office that are paid by the Police Jury as required by Louisiana law, the District Attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

C. 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.

Funds of the District Attorney are classified as governmental funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the District Attorney include:

General Fund

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

Title IV-D Special Revenue Fund

The Title IV-D Special Revenue Fund consists of incentive payments from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Collection Fee Special Revenue Fund

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 16:15, which provides for a specific fee whenever the district attorney's office collects and processes 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 the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

D) Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year earned. Incentive payments and reimbursement grants are recorded when the District Attorney is entitled to the funds. Interest earned on investments is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources (Uses)

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

E) Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

All other fixed assets used in the District Attorney's office are provided by the police jury and are accounted for in the general fixed assets account group of the police jury.

The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

F) Budget and Budgetary Accounting

The District Attorney of the Thirteenth Judicial District prepares budgets for the General Fund and Special Revenue Fund. The General Fund and Special Revenue Funds budgets for 1998 were amended. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP).

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

G) Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

H) Compensated Absences

Employees with less than eight years of service are allowed one week sick leave and two weeks vacation per year. Employees with eight or more years of service are allowed two weeks of sick leave. Employees may accumulate up to 30 days of sick leave. The amount of compensated absences payable at December 31, 1998 is immaterial, and therefore, not included in the financial statements.

I) Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits with original maturities of 90 days or less. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

J) Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

K) Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

The prior year totals on the special revenue fund combining balance sheet and combining statement of revenues, expenditures and changes in fund balance do not include Pretrial Education fund which is new for 1998.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

At December 31, 1998, the District Attorney has cash and interest-bearing deposits (book balances) totaling \$176,396, as follows:

Demand deposits	\$ 34,207
Time deposits	142,189
Total	\$176,396

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. At December 31, 1998, the District Attorney has \$181,292 in deposits (bank balances). These deposits are secured from risk by \$181,292 of federal deposit insurance.

(3) The following is a summary of receivables at December 31, 1998:

	General Fund	Special Revenue Fund	Total
Interest	\$ 281	\$ 275	\$ 556
Intergovernmental:			
State	11,924	-	11,924
Local	-	14,216	14,216
Totals	\$12,205	\$14,491	\$26,696

(4) Changes in General Fixed Assets

A summary of changes in general fixed assets (office furnishings, equipment and vehicles) follows:

Balance, December 31, 1997	\$ 58,674
Additions	23,094
Deletions	-
Balance, December 31, 1998	\$ 81,768

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

(5) Social Security

Some employees of the District Attorney's office are members of the Federal Social Security System. Contributions to the System by the District Attorney's office totaled \$4,082 for the year ending December 31, 1998.

(6) Pension Plan

Plan Description

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as 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% 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 a 3% 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 a 3% benefit reduction for each year retiring below the age 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% 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% 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% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
Evangeline Parish, Louisiana

Notes to Financial Statements (Continued)

The 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 70116-2091, or by calling (504) 947-5551.

Funding Policy

Plan members are required by state statute to contribute 7.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. For the fiscal year July 1, 1997 through June 30, 1998, the current rate was 1.25% of annual covered payroll. For the fiscal year July 1, 1998 to June 30, 1999, the current rate is 0.00% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 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 district attorney's contribution to the System for the year ending December 31, 1998 and 1997 was \$596 and \$847, respectively, equal to the required contribution for the year.

(7) Litigation

At December 31, 1998, there is no litigation pending against the District Attorney.

(8) Expenditures of the District Attorney Not Included in the Accompanying Financial Statements

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the funds of the criminal court, the Evangeline Parish Police Jury, or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The Evangeline Parish Police Jury pays certain salaries and employer contributions of secretarial personnel.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 Evangeline Parish, Louisiana
 General Fund

Comparative Balance Sheet
 December 31, 1998 and 1997

	<u>1998</u>	<u>1997</u>
ASSETS		
Cash	\$ 7,885	\$22,647
Interest-bearing deposits	49,027	25,000
Receivables:		
Amounts due from other governmental units	11,924	7,383
Interest receivable	<u>281</u>	<u>104</u>
Total assets	<u>\$69,117</u>	<u>\$55,134</u>
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	\$ 4,061	\$ -
Fund balance:		
Fund balances - unreserved, undesignated	<u>65,056</u>	<u>55,134</u>
Total liabilities and fund equity	<u>\$69,117</u>	<u>\$55,134</u>

SPECIAL REVENUE FUND

Title IV-D Fund -

To account for the receipt of incentive payments and reimbursements grants from the Louisiana Department of Social Services and the subsequent disbursement of expenditures to enforce the support obligation owed by absent parents to their families and children.

Worthless Check Collection Fee Fund -

To account for fees collected from individuals for writing worthless checks.

Pretrial Intervention -

To account for the collection of probation fees which are used to help young people on a pretrial- probationary period.

Families in Need of Service -

To account for the administration of FINS contract used to address the needs of juvenile offenders.

Pretrial Education -

To account for the receipt of federal grant funds used for an anti-substance abuse program aimed at the young people of Evangeline Parish.

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 Evangeline Parish, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 December 31, 1998
 With Comparative Totals for December 31, 1997

	Title-IV-D	Worthless Check	Pre-trial Intervention	Families in Need of Service	Pre-trial Education	Totals	
						1998	1997
ASSETS							
Cash	\$ 7,187	\$ 6,929	\$ 4,849	\$ 7,197	\$ 160	\$ 26,322	\$ 24,560
Interest-bearing deposits	69,067	6,155	15,373	2,567	-	93,162	60,860
Receivables:							
Due from other governmental units	14,216	-	-	-	-	14,216	9,558
Interest	133	-	142	-	-	275	2,043
	<u>\$90,603</u>	<u>\$13,084</u>	<u>\$ 20,364</u>	<u>\$ 9,764</u>	<u>\$ 160</u>	<u>\$133,975</u>	<u>\$ 97,021</u>
Total assets							
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accrued payroll taxes	\$ 3,020	\$ -	\$ -	\$ -	\$ -	\$ 3,020	\$ 2,025
Fund Equity:							
Unreserved - undesignated	<u>87,583</u>	<u>13,084</u>	<u>20,364</u>	<u>9,764</u>	<u>160</u>	<u>130,955</u>	<u>94,996</u>
Total liabilities and fund equity	<u>\$90,603</u>	<u>\$13,084</u>	<u>\$ 20,364</u>	<u>\$ 9,764</u>	<u>\$ 160</u>	<u>\$133,975</u>	<u>\$ 97,021</u>

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT
 Evangeline Parish, Louisiana
 Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 1998
 With Comparative Totals for December 31, 1997

	<u>Title-IV-D</u>	<u>Worthless Check</u>	<u>Pre-trial Intervention</u>	<u>Families in Need of Service</u>	<u>Pretrial Education</u>	<u>Totals</u>	
						<u>1998</u>	<u>1997</u>
Revenues:							
Commissions on fines and forfeitures and fees for collection of worthless checks	\$ -	\$15,009	\$40,525	\$ -	\$ -	\$ 55,534	\$ 18,577
Intergovernmental revenues -							
State grants	-	-	-	25,000	-	25,000	25,000
Federal grants	94,732	-	-	-	-	94,732	84,464
Interest earnings	1,297	155	515	426	-	2,393	4,876
Other revenue	-	-	-	-	-	-	717
Total revenues	<u>96,029</u>	<u>15,164</u>	<u>41,040</u>	<u>25,426</u>	<u>-</u>	<u>177,659</u>	<u>133,634</u>
Expenditures:							
Current -							
General government - judicial -							
Salaries and related benefits	70,350	-	-	23,899	5,340	99,589	85,036
Dues and subscriptions	-	-	6,000	100	-	6,100	-
Office expenditures	72	12	66	21	69	240	310
Travel & convention	-	-	1,012	404	-	1,416	3,660
Outside services and fees	-	-	4,920	-	-	4,920	150
Other	150	8,000	8,621	123	-	16,894	5,037
Capital Outlay- Equipment	<u>10,567</u>	<u>-</u>	<u>1,175</u>	<u>-</u>	<u>799</u>	<u>12,541</u>	<u>-</u>
Total expenditures	<u>81,139</u>	<u>8,012</u>	<u>21,794</u>	<u>24,547</u>	<u>6,208</u>	<u>141,700</u>	<u>94,193</u>
Excess of revenues over expenditures	<u>14,890</u>	<u>7,152</u>	<u>19,246</u>	<u>879</u>	<u>(6,208)</u>	<u>35,959</u>	<u>39,441</u>
Other financial services (uses):							
Operating transfers in	-	-	-	-	6,368	6,368	2,987
Operating transfers out	-	-	(6,368)	-	-	(6,368)	(2,707)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(6,368)</u>	<u>-</u>	<u>6,368</u>	<u>-</u>	<u>280</u>
Excess of revenues and other financing sources over expenditures and other financing uses	14,890	7,152	12,878	879	160	35,959	39,721
Fund balances, beginning	<u>72,693</u>	<u>5,932</u>	<u>7,486</u>	<u>8,885</u>	<u>-</u>	<u>94,996</u>	<u>55,275</u>
Fund balances, ending	<u>\$87,583</u>	<u>\$13,084</u>	<u>\$20,364</u>	<u>\$ 9,764</u>	<u>\$ 160</u>	<u>\$130,955</u>	<u>\$ 94,996</u>

INTERNAL CONTROL AND COMPLIANCE

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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 C. Brent Coreil
District Attorney of the Thirteenth Judicial District
Evangeline Parish, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Thirteenth Judicial District, as of and for the year ended December 31, 1998, and have issued our report thereon dated May 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Thirteenth Judicial District'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 Governmental Auditing Standards. However, we noted a certain immaterial instance of noncompliance that we have reported to the District Attorney, in a separate letter dated May 4, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Thirteenth Judicial District'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. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District Attorney of the Thirteenth Judicial District's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. A reportable condition is described in the accompanying corrective action plan for current year audit findings as item No. 98-1.

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 general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is a material weakness.

This report is intended for the information of the District Attorney and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Ville Platte, Louisiana
May 4, 1999

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT

Evangeline Parish, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 1998

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of finding</u>	<u>Corrective Action Taken</u>	<u>Anticipated Completion Date</u>
1	Unknown	The District Attorney did not have adequate segregation of functions within the accounting system.	No	Based on the size of the operation and the cost-benefit of additionally personnel, it may not be feasible to achieve complete segregation of duties.
2	1997	The District Attorney did not advertise, for bids on the purchase of a vehicle in accordance with LRS 38:2212 of the Louisiana Public Bid Law.	No vehicle purchases in 1998	N/A

DISTRICT ATTORNEY OF THE THIRTEENTH JUDICIAL DISTRICT

Evangeline Parish, Louisiana

Corrective Action Plan for Current Year Audit Findings
For the Year Ended December 31, 1998

<u>Ref. No.</u>	<u>Description of finding</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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Internal Control:

98-1	The District Attorney did not have adequate segregation of functions within the accounting system.	Based on the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Brent Coreil, D.A.	N/A
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Management Letter:

The District Attorney did not issue a Form 1099 to individuals with whom the D.A. paid contract services in excess of \$600	Form 1099's will be issued in the future accordingly.	Brent Coreil, D.A.	1999
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