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**DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 2007**

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 8/6/08

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
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DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
FINANCIAL STATEMENTS
DECEMBER 31, 2007

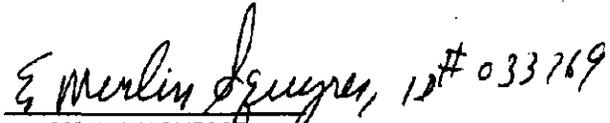
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, R. Christopher Nevils, District Attorney of the Eighth Judicial District, who, duly sworn, deposes and says, that the financial statements herewith given presents fairly the financial position of the District Attorney of the Eighth Judicial District, at December 31, 2007 and the results of operations for the year then ended in accordance with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.


District Attorney

Sworn to and subscribed before me, this 24th day of June, 2008.


NOTARY PUBLIC

HINES, JACKSON & HINES, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT

Honorable R. Christopher Nevils
District Attorney of the Eighth Judicial District
Winnfield, Louisiana 71483

We have audited the accompanying basic financial statements of the District Attorney of the Eighth Judicial District, Winnfield, Louisiana, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2007, as listed in the table of contents. These basic financial statements are the responsibility of the District Attorney of the Eighth Judicial District's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted 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. 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 accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the 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, 2007, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated June 24, 2008 on our consideration of the District Attorney of the Eighth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and the budgetary information on pages 3 through 7 and 27 through 30, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District Attorney of the Eighth Judicial District's basic financial statements. The accompanying supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Hines, Jackson & Hines
Natchitoches, Louisiana
June 24, 2008

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2007

The Management's Discussion and Analysis of the District Attorney of the Eighth Judicial District's financial performance presents a narrative overview and analysis of District Attorney of the Eighth Judicial District's financial activities for the year ended December 31, 2007. This document focuses on the current year's activities, resulting changes, and currently known facts. Please read this document in conjunction with the District Attorney of the Eighth Judicial District's financial statements, which begin on page 8.

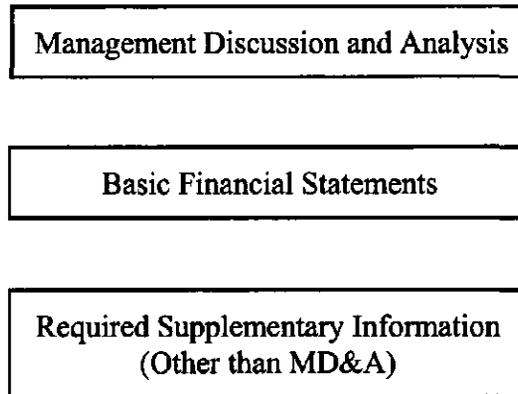
FINANCIAL HIGHLIGHTS

- 1) The District Attorney of the Eighth Judicial District had cash and cash equivalents of \$95,875 at December 31, 2007 which represents an increase of \$30,216 from prior year end.
- 2) The District Attorney of the Eighth Judicial District had investments of \$156,442 at December 31, 2007 which represents an increase of \$56,197 from prior year end.
- 3) The District Attorney of the Eighth Judicial District had receivables of \$24,799 at December 31, 2007 which represents a decrease of \$7,359 from prior year end.
- 4) The District Attorney of the Eighth Judicial District had prepaid expenses of \$1,842 at December 31, 2007 which represents a decrease of \$3,772 from prior year end.
- 5) The District Attorney of the Eighth Judicial District had accounts payable and accruals of \$19,212 at December 31, 2007 which represents an increase of \$7,836 from prior year end.
- 6) The District Attorney of the Eighth Judicial District had prior administration liabilities of \$244,484 at December 31, 2007 which represents a decrease of \$2,000 from prior year end.
- 7) The District Attorney of the Eighth Judicial District had total revenues and transfers of \$717,438 for the year ended December 31, 2007 which represents a decrease of \$68,864 from prior year unaudited balances.
- 8) The District Attorney of the Eighth Judicial District had fees, fines, and charges for services of \$176,708 for the year ended December 31, 2007 which represents a decrease of \$28,280 from prior year unaudited balances.
- 9) The District Attorney of the Eighth Judicial District had operating and capital grants of \$305,054 for the year ended December 31, 2007 which represents a decrease of \$275,167 from prior year unaudited balances.
- 10) The District Attorney of the Eighth Judicial District had total expense of \$617,241 for the year ended December 31, 2007 which represents an increase of \$90,737 from prior year unaudited balances.
- 11) The District Attorney of the Eighth Judicial District had capital asset purchases of \$47,628 for the year ended December 31, 2007 which represents an increase of \$12,314 from prior year unaudited balances.
- 12) The District Attorney of the Eighth Judicial District had compensated absences of \$8,676 for the year ended December 31, 2007 which represents an increase of \$174 from prior year unaudited balances.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

OVERVIEW OF THE FINANCIAL STATEMENTS

The following graphic illustrates the minimum requirements for the District Attorney of the Eighth Judicial District as established by Governmental Accounting Standards Board Statement 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments.



These financial statements consist of three sections - Management's Discussion and Analysis (this section), the basic financial statements (including the notes to the financial statements), and required supplementary information.

Basic Financial Statements

This annual report consist of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 8 and 9) provide information about the activities of the District Attorney of the Eighth Judicial District as a whole and present a longer-term view of the District Attorney's finances. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Assets and the Statement of Activities report the District Attorney's net assets and changes in them. You can think of the District Attorney's net assets, the difference between assets and liabilities, as one way to measure the District Attorney's financial health, or financial position. Over time, increases or decreases in the District Attorney's net assets are one indicator of whether its financial health is improving or deteriorating.

Fund financial statements start on page 10. All of the District Attorney's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short term view of the District Attorney's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District Attorney's activities as well as what remains for future spending.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets
As of Year End

	<u>2007</u>	<u>2006</u>
Current and other assets	\$ 278,958	\$ 203,676
Capital assets, net	<u>76,584</u>	<u>45,659</u>
Total Assets	<u>\$ 355,542</u>	<u>\$ 249,335</u>
Other liabilities	\$ 19,212	\$ 11,376
Prior administration liabilities	244,484	246,484
Compensated absences payable	<u>8,676</u>	<u>8,502</u>
Total Liabilities	<u>272,372</u>	<u>266,362</u>
Net assets		
Investment in capital assets, net of related debt	76,584	45,659
Unrestricted	<u>6,586</u>	<u>(62,686)</u>
Total Net Assets	<u>83,170</u>	<u>(17,027)</u>
Total Liabilities and Net Assets	<u>\$ 355,542</u>	<u>\$ 249,335</u>

Net assets of the District Attorney of the Eighth Judicial District's increased by \$100,197 or 100,197.00% from the previous fiscal year. The increase is the result of operating and nonoperating revenues exceeding expenses during the fiscal year ended 2007 (See table below).

Statement of Activities
For the Year Ended

	<u>2007</u>	<u>Unaudited 2006</u>
General government		
Expenses	\$ (617,241)	\$ (526,504)
Program revenues		
Fees, fines, and charges for services	176,708	204,988
Operating and capital grants and contributions	<u>305,054</u>	<u>580,221</u>
Subtotal	<u>(135,479)</u>	<u>258,705</u>
Interest income	6,197	245
Miscellaneous	6,653	848
Transfers from police jury	<u>222,826</u>	<u>0</u>
Change in net assets	<u>\$ 100,197</u>	<u>\$ 259,798</u>

The District Attorney of the Eighth Judicial District's total revenues and transfers decreased by \$68,864 or 8.76% from the previous year unaudited balances. The total cost of all programs and services increased by \$90,737 or 17.23% from the previous year unaudited balances.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2007, the District Attorney of the Eighth Judicial District had \$76,584, net of depreciation, invested in a broad range of capital assets (See table below). This amount represents a net increase (including additions and deductions) of \$30,925 or 67.73% from the previous year.

Capital Assets at Year End
(Net of Depreciation)

	2007	2006
Buildings and building improvements	\$ 16,615	\$ 372
Automobiles	15,930	0
Equipment, furniture and fixtures	44,039	45,287
Total	\$ 76,584	\$ 45,659

This year's major additions included:

Buildings and building improvements	\$	18,461
Automobiles	\$	19,913
Equipment	\$	9,254

This years's major retirements included:

None.

Debt

The District Attorney of the Eighth Judicial District had \$8,676 in compensated absences payable outstanding at year end compared to \$8,502 at the previous year end, an increase of \$174 or 2.05%, as shown in the table below.

Outstanding Debt at Year End

	2007	2006
Compensated absences payable	\$ 8,676	\$ 8,502
Totals	\$ 8,676	\$ 8,502

New debt during the year included:

None.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
DECEMBER 31, 2007

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

Actual revenues were \$148,823 more than budgeted amounts due to fees, fines, and charges for services being more than expected.

Actual expenditures were \$26,127 more than budgeted amounts due to personal services and capital outlay being more than expected.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District Attorney of the Eighth Judicial District's elected and appointed officials considered the following factors and indicators when setting next year's budget, rates, and fees. These factors and indicators include:

- 1) Fees, fines, and charges for services
- 2) Intergovernmental revenues (federal and state grants)
- 3) Personal services expense
- 4) Operating services expense

The District Attorney of the Eighth Judicial District does not expect any significant changes in next year's results as compared to the current year.

CONTACTING THE DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT'S MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the District Attorney of the Eighth Judicial District's finances and to show the District Attorney of the Eighth Judicial District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact R. Christopher Nevils, District Attorney, Post Office Box 1374, Winnfield, Louisiana 71483.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2007

Assets	
Current Assets	
Cash and cash equivalents	\$ 95,875
Investments	156,442
Receivable	24,799
Prepaid expenses	<u>1,842</u>
Total Current Assets	278,958
Noncurrent Assets	
Capital assets, net	<u>76,584</u>
Total Assets	<u>\$ 355,542</u>
Liabilities and Net Assets	
Liabilities	
Current Liabilities	
Accounts payable and accruals	<u>\$ 19,212</u>
Total Current Liabilities	19,212
Noncurrent Liabilities	
Prior administration liabilities	244,484
Compensated absences payable	<u>8,676</u>
Total Liabilities	272,372
Net Assets	
Investment in capital assets, net of related debt	76,584
Unrestricted	<u>6,586</u>
Total Net Assets	<u>83,170</u>
Total Liabilities and Net Assets	<u>\$ 355,542</u>

The accompanying notes are an integral part of this statement.

EXHIBIT B

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Expenses</u>	<u>Fees, Fines, and Charges or Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Revenue and Changes in Net Assets</u>
General Government					
Personal services	\$ 475,943	\$ 140,046	\$ 241,764	\$ 0	\$ (94,133)
Travel	15,291	4,499	7,767	0	(3,025)
Operating services	86,701	25,512	44,041	0	(17,148)
Supplies	7,783	2,290	3,954	0	(1,539)
Professional services	14,820	4,361	7,528	0	(2,931)
Depreciation	<u>16,703</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(16,703)</u>
Total General Activities	<u>\$ 617,241</u>	<u>\$ 176,708</u>	<u>\$ 305,054</u>	<u>\$ 0</u>	<u>(135,479)</u>
General Revenues					
Interest income					6,197
Miscellaneous					6,653
Transfers (to police jury)					222,826
Total General Revenues and Transfers					<u>235,676</u>
Change in Net Assets					100,197
Net Assets, Beginning of year as restated					<u>(17,027)</u>
Net Assets, End of year					<u>\$ 83,170</u>

The accompanying notes are an integral part of this statement.

EXHIBIT C

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2007

Assets	General Fund	Diversion Program	IV-D Fund	Worthless Checks Collection Fee Fund	Total
Cash and cash equivalents	\$ 95,875	\$ 0	\$ 0	\$ 0	\$ 95,875
Investments	156,442	0	0	0	156,442
Receivable	6,242	0	18,557	0	24,799
Prepaid expenses	1,842	0	0	0	1,842
Total Assets	\$ 260,401	\$ 0	\$ 18,557	\$ 0	\$ 278,958
Liabilities and Fund Balances					
Liabilities					
Accounts payable and accruals	\$ 19,212	\$ 0	\$ 0	\$ 0	\$ 19,212
Prior administration liabilities	244,484	0	0	0	244,484
Total Liabilities	263,696	0	0	0	263,696
Fund Balances					
Unreserved	(3,295)	0	18,557	0	15,262
Total Net Assets	(3,295)	0	18,557	0	15,262
Total Liabilities and Fund Balances	\$ 260,401	\$ 0	\$ 18,557	\$ 0	\$ 278,958

The accompanying notes are an integral part of this statements.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2007

Total Fund Balances for Governmental Funds (Exhibit C) \$ 15,262

Total Net Assets reported for governmental activities in the statement of net assets is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:

Buildings and building improvements, net of \$9,277 in accumulated depreciation	\$ 16,615	
Automobiles, net of \$3,983 in accumulated depreciation	15,930	
Equipment, furniture and fixtures, net of \$87,751 in accumulated depreciation	<u>\$ 44,039</u>	
Total Capital Assets		76,584

Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the fund liabilities. (8,676)

Total Net Assets of Governmental Activities (Exhibit A) \$ 83,170

EXHIBIT E

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINFIELD, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2007

	General Fund	Diversion Program	IV-D Fund	Worthless Checks Collection Fee Fund	Total
Revenues					
Fees, fines, and charges for services	\$ 23,952	\$ 134,235	\$ 0	\$ 18,521	\$ 176,708
Intergovernmental revenues	82,833	0	222,221	0	305,054
Interest income	6,197	0	0	0	6,197
Miscellaneous	6,653	0	0	0	6,653
Total Revenues	<u>119,635</u>	<u>134,235</u>	<u>222,221</u>	<u>18,521</u>	<u>494,612</u>
Expenditures					
General government	475,769	0	0	0	475,769
Personal services	15,291	0	0	0	15,291
Travel	86,700	1	0	0	86,701
Operating services	7,783	0	0	0	7,783
Supplies	14,820	0	0	0	14,820
Professional services	47,628	0	0	0	47,628
Capital outlay	647,991	1	0	0	647,992
Total Expenditures	<u>(528,356)</u>	<u>134,234</u>	<u>222,221</u>	<u>18,521</u>	<u>(153,380)</u>
Excess/(Deficiency) of Revenues Over Expenditures					
					222,826
Other Financing Sources/(Uses)					
Transfers from police jury	222,826	0	0	0	222,826
Transfers	356,419	(134,234)	(203,664)	(18,521)	0
Total Other Financing Sources/(Uses)	<u>579,245</u>	<u>(134,234)</u>	<u>(203,664)</u>	<u>(18,521)</u>	<u>222,826</u>
Net Change in Fund Balances	50,889	0	18,557	0	69,446
Fund Balances, Beginning of year as restated	(54,184)	0	0	0	(54,184)
Fund Balances, End of year	<u>\$ (3,295)</u>	<u>\$ 0</u>	<u>\$ 18,557</u>	<u>\$ 0</u>	<u>\$ 15,262</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFELD, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2007

Net Change in Fund Balances-Total Governmental Funds (Exhibit E) \$ 69,446

The change in Net Assets reported for governmental activities in the statement of activities is different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$47,628) exceeds depreciation (\$16,703) in the current period. 30,925

Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (174)

Change in Net Assets of Governmental Activities (Exhibit B) \$ 100,197

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
DECEMBER 31, 2007

	<u>Asset</u> <u>Forfeiture Fund</u>
Assets	
Cash	\$ <u>0</u>
Total Assets	\$ <u>0</u>
Liabilities	
Due to other governments	\$ <u>0</u>
Total Liabilities	\$ <u>0</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the District Attorney of the Eighth Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, issued in June 1999.

B. Reporting Entity

The District Attorney is an independently elected official; however, the District Attorney is fiscally dependent on the Winn Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for other expenses of the District Attorney's office, as necessary. In addition, the police jury's financial statements would be incomplete or misleading without inclusion of the District Attorney. 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 policy jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. Fund Accounting

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. Funds of the District Attorney are classified into two categories: governmental and fiduciary, as follows:

Governmental Funds

Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's governmental funds:

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Funds Accounting (Continued)

General Fund - the primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or designated by the District Attorney to be accounted for separately. The special revenue funds of the District Attorney of the Eighth Judicial District consist of the following:

Diversion Program - a pretrial intervention 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 referral to other community agencies appropriate to their needs.

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 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 Checks 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. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Fiduciary Funds

Fiduciary fund reporting focuses on net assets and changes in net assets. The only funds accounted for in this category by the District Attorney are the agency funds. The agency funds account for assets held by the District Attorney as an agent for other governmental entities. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but do use the modified accrual basis of accounting. The agency fund of the District Attorney of the Eighth Judicial District consist of the following:

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.

D. Measurement Focus/Basis of Accounting

Government - Wide Financial Statements

The Statement of Net Assets (Exhibit A) and the Statement of Activities (Exhibit B) display information about the reporting government as a whole. These statements include all the financial activities of the District Attorney, except for the fiduciary fund. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets (Exhibit G) at the fund financial statement level.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus/Basis of Accounting (Continued)

The government - wide financial statements were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Fund Financial Statements

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 (Exhibit C). The Statement of Revenues, Expenditures, and Changes in Fund Balances (Exhibit E) reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government - wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government - wide statements and the statements for governmental funds.

Fund financial statements report detailed information about the District Attorney. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

Governmental funds and the agency fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

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.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement Focus/Basis of Accounting (Continued)

Other Financing Sources/(Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term proceeds, et cetera) are accounted for as other financing sources/(uses). These other financing sources/(uses) are recognized at the time the underlying events occur.

E. Budgetary Accounting

Formal budgetary accounting is employed as a management control. The District Attorney of the Eighth Judicial District prepares and adopts a budget each year for its general and all 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 full accrual basis of accounting. The District Attorney amends its budget when projected revenues are expected to be less than budgeted revenues by five percent or more and/or projected expenditures are expected to be more than budgeted amounts by five percent or more. All budget appropriations lapse at year end.

F. Cash and Cash Equivalents

Cash - includes not only currency on hand but also demand deposits with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty.

Cash equivalents - includes all short term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, only investments which, at the day of purchase, have a maturity date no longer than three months qualify under this definition.

G. Investments

Investments are limited by R.S. 33:2955 and the District Attorney's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

H. Receivables

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

I. Bad Debts

Uncollectible accounts receivable are recognized as bad debts through the establishment of an allowance account at the time information becomes available which would indicate the uncollectibility of the particular receivable. At December 31, 2007, \$0 were considered to be uncollectible.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets

Capital assets are carried at historical costs. Depreciation of all exhaustible capital assets used by the District Attorney of the Eighth Judicial District are charged as an expense against operations in the Statement of Activities. Capital assets net of accumulated depreciation are reported on the Statement of Net Assets. Depreciation is computed using the straight line method over the estimated useful life of the assets, generally 10 to 40 years for buildings and building improvements and 5 to 10 years for moveable property. Expenditures for maintenance, repairs and minor renewals are charged to earnings as incurred. Major expenditures for renewals and betterments are capitalized.

K. Compensated Absences

Full-time employees of the District Attorney of the Eighth Judicial District earn 96 hours of annual leave each year. The maximum amount of annual leave that may be accumulated and carried over from one year to the next by each employee is 80 hours. Upon termination, an employee is compensated for up to 80 hours of unused annual leave at the employee's hourly rate of pay at the time of termination.

L. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

A. Deposits with Financial Institutions

For reporting purposes, deposits with financial institutions including savings, demand deposits, time deposits, and certificates of deposit. Under state law the District Attorney of the Eighth Judicial District may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further the District Attorney may invest in time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

Deposits in bank accounts are stated at cost, which approximates market. Under state law, these deposits 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. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts mutually acceptable to both parties. The deposits at December 31, 2007 were secured as follows:

	Cash	Certificates of Deposit	Total
Deposits in bank accounts per balance sheet	\$ 95,875	\$ 0	\$ 95,875

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)

A. Deposits with Financial Institutions (Continued)

	Cash	Certificates of Deposit	Total
Bank Balances (Category 3 Only, If Any)			
a. Uninsured and uncollateralized	\$ 7,702	\$ 0	\$ 7,702
b. Uninsured and uncollateralized with securities held by the pledging institution	0	0	0
c. Uninsured and uncollateralized with securities held by the pledging institution's trust department or agent but not in the entity's name	0	0	0
Total Category 3 Bank Balances	\$ 7,702	\$ 0	\$ 7,702
Total Bank Balances (All Categories Including Category 3 Reported Above)	\$ 107,702	\$ 0	\$ 107,702

The following is a breakdown by banking institution and amount of the balances shown above:

Banking Institution	Amount
Bank of Winnfield	\$ 107,702
Total	\$ 107,702

B. Investments

The District Attorney of the Eighth Judicial District maintains investment accounts as authorized by the Louisiana Revised Statutes. Under state law, the District Attorney may invest in obligations of the U. S. Treasury and U. S. Agencies, or certificates of deposit. Investments are carried at fair market value as of the balance sheet date.

Investments can be classified according to the level of risk to the entity. Investments made by the District Attorney of the Eighth Judicial District as of December 31, 2007 are summarized below by the category of risk.

- Category 1 Insured or registered in the entity's name, or security held by the entity or its agent in the entity's name.
- Category 2 Uninsured or registered with securities held by the counterparty's trust department or agent in the entity's name.
- Category 3 Unsecured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the entity's name.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

<u>Type of Investments</u>	<u>Amount Reported in Risk Category 3, If Any</u>		<u>Total Reported Amount - All Categories (Including Category 3)</u>	<u>Total Fair Value - All Categories (Including Category 3)</u>
	<u>Held By Counterparty</u>	<u>Held By Counterparty's Trust Dept. Or Agent Not In Entity's Name</u>		
Louisiana Asset Management Pool, Inc. (LAMP)	\$ 0	\$ 0	\$ 156,442	\$ 156,442
Total	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 156,442</u>	<u>\$ 156,442</u>

NOTE 3 ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at December 31, 2007:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Diversion</u>	<u>IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Fees, fines, and charges for services	\$ 2,439	\$ 0	\$ 0	\$ 0	\$ 2,439
Intergovernmental revenues	3,803	0	18,557	0	22,360
Other	0	0	0	0	0
Total	<u>\$ 6,242</u>	<u>\$ 0</u>	<u>\$ 18,557</u>	<u>\$ 0</u>	<u>\$ 24,799</u>

NOTE 4 CAPITAL ASSETS

A summary of District Attorney of the Eighth Judicial District's capital assets at December 31, 2007 follows:

	<u>Balance Dec. 31, 2006</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance Dec. 31, 2007</u>
Capital Assets				
Buildings and Building Improvements	\$ 7,431	\$ 18,461	\$ 0	\$ 25,892
Less accumulated depreciation	<u>(7,059)</u>	<u>(2,218)</u>	<u>0</u>	<u>(9,277)</u>
Total Buildings and Building Improvements	372	16,243	0	16,615
Automobiles	0	19,913	0	19,913
Less accumulated depreciation:	<u>0</u>	<u>(3,983)</u>	<u>0</u>	<u>(3,983)</u>
Total Automobiles	0	15,930	0	15,930
Equipment, Furniture and Fixtures	122,536	9,254	0	131,790
Less accumulated depreciation	<u>(77,249)</u>	<u>(10,502)</u>	<u>0</u>	<u>(87,751)</u>
Total Equipment, Furniture and Fixtures	<u>45,287</u>	<u>(1,248)</u>	<u>0</u>	<u>44,039</u>
Total Capital Assets, net	<u>\$ 45,659</u>	<u>\$ 30,925</u>	<u>\$ 0</u>	<u>\$ 76,584</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 5 ACCOUNTS PAYABLE AND ACCRUALS

The following is a summary of accounts payable at December 31, 2007:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Diversion</u>	<u>IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Total</u>
Vendor	\$ 10,138	\$ 0	\$ 0	\$ 0	\$ 10,138
Salaries and benefits	9,074	0	0	0	9,074
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total	 <u>\$ 19,212</u>	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 19,212</u>

NOTE 6 COMPENSATED ABSENCES

At December 31, 2007, employees of the District Attorney of the Eighth Judicial District had accumulated \$8,676 in annual leave benefits which were computed in accordance with GASB Codification Section C 60. The following is a summary of the changes in accumulated annual leave benefits for the year ended December 31, 2007.

Compensated absences payable, beginning of year	\$ 8,502
Additions	12,487
Deletions	<u>(12,313)</u>
Compensated absences payable, end of year	<u>\$ 8,676</u>

NOTE 7 PRIOR ADMINISTRATION LIABILITIES

As of December 31, 2007, the District Attorney of the Eighth Judicial District is indebted for federal payroll taxes and retirement liabilities of both the District Attorney's and Parochial Retirement Systems incurred during the previous administration. These liabilities are being held in suspense under arrangements that require the District Attorney to stay current on all payroll and retirement obligations of the current and future years. Obligations for the current year were paid on a timely basis. At December 31, 2007, prior administration liabilities were \$244,484.

NOTE 8 PENSION PLANS

The District Attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant District Attorney are members of the District Attorneys' Retirement System. All other employees 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.

A. District Attorneys' Retirement System

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.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 8 PENSION PLANS (CONTINUED)

A. District Attorneys' Retirement System (Continued)

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 percent 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 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average compensation multiplied by the number of years of his membership service, not to exceed 100 percent 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 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. 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.

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. The rate was 3.5% from January 1, 2007 through June 30, 2007 and 0.0% from July 1, 2007 through December 31, 2007 of annual covered payroll. Contributions to the system include .2 percent 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 contributions to the System for the years ended December 31, 2007 and 2006, were \$1,642 and \$5,042, respectively, equal to the required contributions for each year.

B. 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 members participate in Plan A.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 8 PENSION PLANS (CONTINUED)

B. Parochial Employees' Retirement System (Continued)

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 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent 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 percent 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.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-471619, or by calling (504) 928-1361.

Under Plan A, members are required to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The current rate is 13.25% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1.0% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The employer's contributions to the retirement system under Plan A for the years ended December 31, 2007 and 2006, were \$22,914 and \$22,871, respectively, equal to the required contributions for each year.

Contributions for 2005 for both the DARS and PERS systems for both employee and employer amounts are included in prior administration liabilities.

NOTE 9 INTERFUND TRANSFERS

Operating transfers for the year ended December 31, 2007, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$ 356,419	\$ 0
Diversion program	0	134,234
IV-D fund	0	203,664
Worthless checks collection fee fund	0	18,521
Total	<u>\$ 356,419</u>	<u>\$ 356,419</u>

NOTE 10 LEASES

The District Attorney of the Eighth Judicial District was not obligated under any noncancellable capital or operating leases agreements at December 31, 2007.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2007

NOTE 11 LITIGATION

The District Attorney of the Eighth Judicial District is a defendant in one lawsuit as of the close of business on December 31, 2007. Although the outcome of this lawsuits is not presently determinable, in the opinion of the District Attorney, resolution of this matter would not create a liability that would have a material adverse effect on the financial condition of the District Attorney of the Eighth Judicial District.

NOTE 12 RISK MANAGEMENT

The District Attorney of the Eighth Judicial District 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 Attorney.

NOTE 13 CLAIMS AND JUDGMENTS

The District Attorney of the Eighth Judicial District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District Attorney may be required to reimburse the grantor government. The District Attorney of the Eighth Judicial District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District Attorney of the Eighth Judicial District.

NOTE 14 PRIOR YEAR RESTATEMENT OF NET ASSETS AND FUND BALANCE

The following adjustments were made to restate beginning net assets for December 31, 2006:

Net Assets, beginning of year as previously reported	\$ (139,684)
Adjustments: Prior administration liabilities	131,159
Compensated absences, beginning of year	(8,502)
Net Assets, beginning of year as restated	<u>\$ (17,027)</u>

The following adjustments were made to restate beginning fund balance for the general fund for December 31, 2006:

Fund Balance, beginning of year as previously reported	\$ (185,343)
Adjustments: Prior administration liabilities	131,159
Fund Balance, beginning of year as restated	<u>\$ (54,184)</u>

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Original/Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./ (Unfav.)</u>
Revenues			
Fees, fines, and charges for services	\$ 20,000	\$ 23,952	\$ 3,952
Intergovernmental	64,789	82,833	18,044
Interest income	0	6,197	6,197
Miscellaneous	<u>0</u>	<u>6,653</u>	<u>6,653</u>
Total Revenues	84,789	119,635	34,846
Expenditures			
General government			
Personal services	442,397	475,769	(33,372)
Travel	21,500	15,291	6,209
Operating services	82,420	86,700	(4,280)
Supplies	23,148	7,783	15,365
Professional services	42,400	14,820	27,580
Capital outlay	<u>10,000</u>	<u>47,628</u>	<u>(37,628)</u>
Total Expenditures	621,865	647,991	(26,126)
Excess/(Deficiency) of Revenues Over Expenditures	(537,076)	(528,356)	8,720
Other Financing Sources/(Uses)			
Transfers from police jury	235,076	222,826	(12,250)
Transfers	<u>261,000</u>	<u>356,419</u>	<u>95,419</u>
Total Other Financing Sources/(Uses)	496,076	579,245	83,169
Net Change in Fund Balances	(41,000)	50,889	91,889
Fund Balances, Beginning of year as restated	(54,184)	(54,184)	0
Fund Balances, End of year	\$ (95,184)	\$ (3,295)	\$ 91,889

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - DIVERSION PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Original/Final Budget</u>	<u>Actual</u>	<u>Variance Fav./Unfav.)</u>
Revenues			
Fees, charges & commissions for services	\$ 20,000	\$ 134,235	\$ 114,235
Total Revenues	20,000	134,235	114,235
Expenditures			
General government			
Operating services	<u>0</u>	<u>1</u>	<u>(1)</u>
Total Expenditures	0	1	(1)
Excess/(Deficiency) of Revenues Over Expenditures	20,000	134,234	114,234
Other Financing Sources/(Uses)			
Transfers	<u>(20,000)</u>	<u>(134,234)</u>	<u>(114,234)</u>
Total Other Financing Sources/(Uses)	(20,000)	(134,234)	(114,234)
Net Change in Fund Balances	0	0	0
Fund Balances, Beginning of year	0	0	0
Fund Balances, End of year	\$ 0	\$ 0	\$ 0

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - IV-D FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Original/Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Fav./(Unfav.)</u>
Revenues			
Intergovernmental revenues	\$ 229,000	\$ 222,221	\$ (6,779)
Total Revenues	<u>229,000</u>	<u>222,221</u>	<u>(6,779)</u>
Expenditures			
General government			
Operating services	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess/(Deficiency) of Revenues Over Expenditures	229,000	222,221	(6,779)
Other Financing Sources/(Uses)			
Transfers	<u>(229,000)</u>	<u>(203,664)</u>	<u>25,336</u>
Total Other Financing Sources/(Uses)	<u>(229,000)</u>	<u>(203,664)</u>	<u>25,336</u>
Net Change in Fund Balances	0	18,557	18,557
Fund Balances, Beginning of year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances, End of year	<u>\$ 0</u>	<u>\$ 18,557</u>	<u>\$ 18,557</u>

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS - BUDGET (GAAP BASIS) AND ACTUAL - WORTHLESS CHECKS
FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Original/Final Budget</u>	<u>Actual</u>	<u>Variance Fav./(Unfav.)</u>
Revenues			
Fees, fines, and charges for services	\$ 12,000	\$ 18,521	\$ 6,521
Total Revenues	12,000	18,521	6,521
Expenditures			
General government			
Operating services	0	0	0
Total Expenditures	0	0	0
Excess/(Deficiency) of Revenues Over Expenditures	12,000	18,521	6,521
Other Financing Sources/(Uses)			
Transfers	(12,000)	(18,521)	(6,521)
Total Other Financing Sources/(Uses)	(12,000)	(18,521)	(6,521)
Net Change in Fund Balances	0	0	0
Fund Balances, Beginning of year	0	0	0
Fund Balances, End of year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

OTHER SUPPLEMENTARY INFORMATION

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2007

SECTION #1

SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

1.	Type of auditors' report issued.	Unqualified
2.	Internal control over financial reporting:	
	a) Material weaknesses identified?	None
	b) Reportable conditions identified not considered to be material weaknesses?	None
	c) Noncompliance material to the financial statements noted?	None

SECTION #2

FINANCIAL STATEMENT FINDINGS

2007-01	The bank deposit balances of the District Attorney of the Eighth Judicial District exceeded federal deposit insurance corporation (FDIC) coverage and the depositing banks did not pledge sufficient securities to cover the amount exceeding the FDIC's coverage.
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable R. Christopher Nevils
District Attorney of the Eighth Judicial District
Winnfield, Louisiana 71483

We have audited the accompanying basic financial statements of the District Attorney of the Eighth Judicial District, Winnfield, Louisiana, a component unit of the Winn Parish Police Jury, as of and for the year ended December 31, 2007, and have issued our report dated June 24, 2008. We conducted our audit in accordance with auditing standards generally accepted 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Eighth Judicial District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney of the Eighth Judicial District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District Attorney of the Eighth Judicial District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Eighth Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 one instance of noncompliance or other matters that is required to be reported under Government Auditing Standards. A description of the finding can be found at finding 2007-01 of the accompanying Corrective Action Plan For Current Year Audit Findings, Schedule 7.

Page #2

This report is intended solely for the information and use of the District Attorney of the Eighth Judicial District, management and the Louisiana State Legislative Auditor and is not intended to be, and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Hines, Jackson & Hines

Natchitoches, Louisiana

June 24, 2008

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
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Nothing came to our attention that would require disclosure under Government Auditing Standards.

DISTRICT ATTORNEY OF THE EIGHTH JUDICIAL DISTRICT
WINNFIELD, LOUISIANA
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2007

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Expected Date of Completion</u>
2007-01	The bank deposit balances of the District Attorney of the Eighth Judicial District exceeded federal deposit insurance corporation (FDIC) coverage and the depositing banks did not pledge sufficient securities to cover the amount exceeding the FDIC's coverage.	The amount of securities being pledged to secure bank deposits will be reviewed quarterly with each financial institution.	R. Christopher Nevils, District Attorney	06/30/2008

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Honorable R. Christopher Nevils
District Attorney of the Eighth Judicial District
Winnfield, Louisiana 71483

We are writing this letter as a follow-up to our recent audit of the basic financial statements of the District Attorney of the Eighth Judicial District, Winnfield, Louisiana, a component unit of the Winn Parish Police Jury, as of December 31, 2007, and for the year then ended. We offer the following observations and recommendations, which are intended to help improve record keeping procedures and general operations of the District Attorney of the Eighth Judicial District and are intended to be constructive in nature:

Existing Conditions

At December 31, 2007, the bank deposit balances of the District Attorney of the Eighth Judicial District exceeded federal deposit insurance corporation (FDIC) coverage. This resulted in bank deposits not being secured against loss because the depositing banks did not pledge sufficient securities at a third party custodian to cover the excess deposits.

LSA-RS 39:1225 requires that the amount of security maintained on bank deposits shall at all times be equal to one hundred percent of the amount of bank deposits except that portion of the deposits insured by the FDIC.

Recommended Action

We suggest management of the District Attorney of the Eighth Judicial District review on a quarterly basis the amount of securities being pledged at each institution that deposits are maintained to ensure that proper security is being maintained over the funds as required by LSA-RS 39:1225.

Management's Response

The amount of securities being pledged to secure bank deposits will be reviewed quarterly with each financial institution.

These comments and recommendations are not all inclusive and are not intended to be critical of anyone. We would like to thank the District Attorney of the Eighth Judicial District's management and staff for their courtesy and cooperation during our engagement. If you have any questions or concerns, please let us know.

Hines, Jackson & Hines

Natchitoches, Louisiana

June 24, 2008