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DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION, AND
ST. JAMES, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

AS OF AND FOR THE 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.

SEP 15 1999

Release Date _____

6030 111 9-15-99
SEP 15 1999



Postlethwaite & Netterville

(A Professional Accounting Corporation)

CERTIFIED PUBLIC ACCOUNTANTS

BATON ROUGE • DONALDSONVILLE • GONZALES • NEW ORLEANS • ST. FRANCISVILLE
LOUISIANA

92770-9 12/31/98

DISTRICT ATTORNEY OF THE TWENTYTHIRD
JUDICIAL DISTRICT
PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 1998



**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Ascension, Assumption and St. James, Louisiana

General Purpose Financial Statements
As of and for the Year Ended December 31, 1998

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Postlethwaite & Netterville

A Professional Accounting Corporation

CERTIFIED PUBLIC ACCOUNTANTS
INDEPENDENT AUDITOR'S REPORT

108 MEMORIAL DRIVE • POST OFFICE BOX 1190 • DONALDSONVILLE, LOUISIANA 70346 • TELEPHONE (504) 473-4179 • FAX (504) 473-7204

District Attorney of the Twenty-Third
Judicial District
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Third Judicial District, as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Third Judicial District's management. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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 Twenty-Third Judicial District, as of December 31, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The year 2000 supplementary information on page 22 is not a required part of the basic financial statements but is 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 do not express an opinion on it. In addition, we do not provide assurance that the District Attorney of the Twenty-Third Judicial District is or will become year 2000 compliant, that the District Attorney of the Twenty-Third Judicial District's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the District Attorney of the Twenty-Third Judicial District does business are or will become year 2000 compliant.

Postlethwaite & Netterville

Donaldsonville, Louisiana

July 27, 1999



Postlethwaite & Netterville

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CERTIFIED PUBLIC ACCOUNTANTS

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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**

District Attorney of the Twenty-Third
Judicial District
Donaldsonville, Louisiana

We have audited the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District, as of and for the year ended December 31, 1998, and have issued our report thereon dated July 27, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Third 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 instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying schedule of findings and questioned costs as item 1998-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Third 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Postlithwaite & Netterville

Donaldsonville, Louisiana
July 27, 1999



DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

	Governmental Fund Types		Fiduciary	Account	Totals
	General Fund	Special Revenue Fund	Fund Type Agency Fund	Group General Fixed Assets	Memorandum Only
<u>ASSETS</u>					
Cash	\$ 285,673	\$ 241,778	\$ -	\$ -	\$ 527,451
Accounts receivable	36,815	17,353	-	-	54,168
Due from other funds	-	-	451	-	451
Equipment and furniture	-	-	-	263,923	263,923
Total Assets	\$ 322,488	\$ 259,131	\$ 451	\$ 263,923	\$ 845,993
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts Payable	\$ 4,526	\$ 99	\$ -	\$ -	\$ 4,625
Due to other funds	451	-	-	-	451
Compensated absences	3,073	-	-	-	3,073
Unsettled deposits	-	-	451	-	451
Total Liabilities	8,050	99	451	-	8,600
Fund Equity					
Investment in general fixed assets	-	-	-	263,923	263,923
Fund balance:					
Unreserved, undesignated	314,438	259,032	-	-	573,470
Total Fund Equity	314,438	259,032	-	263,923	837,393
Total Liabilities and Fund Equity	\$ 322,488	\$ 259,131	\$ 451	\$ 263,923	\$ 845,993

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

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998

	General Fund	Special Revenue Fund	Totals (Memorandum Only)
<u>REVENUES</u>			
Fines and forfeitures	\$ 435,131	\$ -	\$ 435,131
Pre-Trial intervention fees	306,954	-	306,954
Intergovernmental revenue:			-
Louisiana Department of Social Services	-	127,256	127,256
Police jury and parish councils	240,750	-	240,750
School boards	45,000	-	45,000
Special District	16,500	-	16,500
Grants	64,034	-	64,034
State salary supplement	493,447	-	493,447
Parish salary supplement	110,977	-	110,977
Other:	-	-	-
Check collection fees	-	61,512	61,512
Interest	4,147	4,654	8,801
Other	7,829	1,543	9,372
Total Revenues	<u>1,724,769</u>	<u>194,965</u>	<u>1,919,734</u>
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service	1,294,583	96,746	1,391,329
Auto and equipment	16,505	1,906	18,411
Supplies and office	112,456	11,304	123,760
Other	87,927	1,860	89,787
Capital outlay	43,551	1,980	45,531
Total Expenditures	<u>1,555,022</u>	<u>113,796</u>	<u>1,668,818</u>
<u>EXCESS OF REVENUES</u>			
<u>OVER EXPENDITURES</u>	<u>169,747</u>	<u>81,169</u>	<u>250,916</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	32,830	32,830
Operating transfers out	(31,348)	(1,482)	(32,830)
Total other financing sources (uses)	<u>(31,348)</u>	<u>31,348</u>	<u>-</u>

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

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	138,399	112,517	250,916
Fund balances - beginning of year	<u>176,039</u>	<u>146,515</u>	<u>322,554</u>
Fund balances - end of year	<u><u>\$ 314,438</u></u>	<u><u>\$ 259,032</u></u>	<u><u>\$ 573,470</u></u>

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



DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1998

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>REVENUES</u>			
Fines and forfeitures	395,700	\$ 435,131	\$ 39,431
Pre-Trial intervention fees	319,000	306,954	(12,046)
Intergovernmental revenue:		-	-
Louisiana Department of Social Services	-	-	-
Police jury and parish councils	237,835	240,750	2,915
School boards	45,000	45,000	-
Special District	18,500	16,500	(2,000)
Grants	54,667	64,034	9,367
State salary supplement	501,815	493,447	(8,368)
Parish salary supplement	117,683	110,977	(6,706)
Other:			-
Check collection fees		-	-
Interest	-	4,147	4,147
Other	-	7,829	7,829
	<u>1,690,200</u>	<u>1,724,769</u>	<u>34,569</u>
 <u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service	1,230,000	1,294,583	(64,583)
Auto and equipment	15,000	16,505	(1,505)
Supplies and office	102,500	112,456	(9,956)
Other	102,500	87,927	14,573
Capital outlay	77,000	43,551	33,449
Total Expenditures	<u>179,500</u>	<u>1,555,022</u>	<u>(28,022)</u>
 <u>EXCESS OF REVENUES OVER</u>			
<u>EXPENDITURES</u>	<u>(102,500)</u>	<u>169,747</u>	<u>272,247</u>

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



Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
	\$ -	\$ -
	-	-
	-	-
120,000	127,256	7,256
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
	1,786	1,786
-	430	430
120,000	129,472	9,472

85,000	70,945	14,055
1,000	1,882	(882)
7,000	9,714	(2,714)
1,000	1,513	(513)
1,000	1,980	(980)
95,000	86,034	8,966

(7,000)	43,438	50,438
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DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUNDS
YEAR ENDED DECEMBER 31, 1998

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	(31,348)	31,348
Total other financing sources (uses)	-	(31,348)	(31,348)
 <u>EXCESS OF REVENUES AND OTHER</u>			
<u>SOURCES OVER EXPENDITURES AND</u>			
<u>OTHER USES</u>			
	-	138,399	138,399
 <u>FUND BALANCES</u>			
Beginning of year	-	176,039	176,039
End of year	\$ -	\$ 314,438	\$ 314,438

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



Special Revenue Fund

Budget	Actual	Variance Favorable (Unfavorable)
-	-	-
-	(1,482)	1,482
-	(1,482)	(1,482)
-	41,956	41,956
-	58,797	58,797
\$ -	\$ 100,753	\$ 100,753

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Ascension, Assumption and St. James, Louisiana

Notes to the Financial Statements
For the Year Ended December 31, 1998

INTRODUCTION

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the District Attorney of the Twenty-Third 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. REPORTING ENTITY

This report includes all funds and account groups which are controlled by the District Attorney of the Twenty-Third Judicial District which was determined on the basis of criteria as set forth under Governmental Accounting Standards Board (GASB) statement number 14.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is fiscally dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a multiparish district attorney, the district attorney should be reported as a component unit of only one police jury/parish council. Because the Ascension Parish Council is the largest of the parish councils/policy jury, the district attorney is considered to be a component unit for financial reporting of Ascension Parish Council.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.



**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements
For the Year Ended December 31, 1998**

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 (R.S.) 15:571.11, which provides that 12% of the fines collected and bonds forfeited 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 and 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.



**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Ascension, Assumption, and St. James, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 1998**

**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.

Fiduciary – Agency Fund

The Agency Fund accounts for assets that the district attorney holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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 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 they are earned. Salaries supplement paid directly to the district attorney and assistant district attorneys by the State, policy jury and parish councils within the district are recorded as revenues and expenses when earned under GASB-24. Grants are recorded when the district attorney is entitled to the funds. 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.



**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT**
Parishes of Ascension, Assumption, and St. James, Louisiana

**Notes to the Financial Statements
For the Year Ended December 31, 1998**

Other Financing Sources (Uses)

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

E. BUDGETS

The District Attorney of the Twenty-Third Judicial District adopts an annual budget for the General Fund and the Title IV-D Special Revenue Fund on a modified accrual basis of accounting for both revenues and expenditures. The original proposed budget for 1998 was made available for public inspection at the district attorney's office and adopted in December, 1997. The district attorney reserves all authority to make changes to the budget. When actual revenues failed to meet budgeted revenues by five per cent or more and/or actual expenditures exceed budgeted expenditures by five per cent or more, a budget amendment to reflect such change is adopted by the district attorney. The original budget was amended. The District Attorney of the Twenty-Third Judicial District did not prepare or adopt a budget for the Worthless Check Collection Fee Special Revenue Fund for the year ended December 31, 1998, because a budget was not required to be prepared or adopted. All appropriations lapse at the end of the fiscal year.

F. ENCUMBRANCES

The District Attorney does not use encumbrance accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand 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.

K. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not (are) capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost



**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements
For the Year Ended December 31, 1998**

L. COMPENSATED ABSENCES

Employees of the district attorney earn 10 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week vacation leave after 6 months employment. After 5 years of employment, an employee is entitled to take 3 weeks of vacation leave. Two personal days are granted to employees yearly, which cannot be accrued.

Employees who resign or retire, are entitled to receive pay for all unused vacation leave that has been accumulated. Employees are not paid for sick leave upon leaving the service of the district attorney's office, and sick leave is limited to twenty-five days.

At December 31, 1998, employees of the district attorney have accumulated \$3,073 of vacation leave benefits which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund as the entire amount is expected to be paid out during 1999.

M. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balances

Designated fund balances represent tentative plans for future use of financial resources.

N. TOTAL COLUMNS ON STATEMENTS

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



SUPPLEMENTAL INFORMATION



DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1998

	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals</u> <u>Totals</u>
<u>ASSETS</u>			
Cash	\$ 83,400	\$ 158,378	241,778
Accounts receivable	17,353		\$• 17,353
<i>Due from other funds</i>	-		-
Total Assets	<u>\$ 100,753</u>	<u>\$ 158,378</u>	<u>\$ 259,131</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts Payable	\$ -	\$ 99	\$ 99
Due to other funds	-	-	-
Total Liabilities	<u>-</u>	<u>99</u>	<u>99</u>
Fund Equity			
Fund balance:			
Unreserved, undesignated	<u>100,753</u>	<u>158,279</u>	<u>259,032</u>
Total Fund Equity	<u>100,753</u>	<u>158,279</u>	<u>259,032</u>
Total Liabilities and Fund Equity	<u>\$ 100,753</u>	<u>\$ 158,378</u>	<u>\$ 259,131</u>

DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1998

	<u>Title IV-D Fund</u>	<u>Worthless Check Fund</u>	<u>Totals</u>
<u>REVENUES</u>			
Intergovernmental revenue:			
Louisiana Department of Social Services	\$ 127,256	\$ -	\$ 127,256
Other:	-		-
Check collection fees	-	61,512	61,512
Interest	1,786	2,868	4,654
Other	430	1,113	1,543
Total Revenues	<u>129,472</u>	<u>65,493</u>	<u>194,965</u>
<u>EXPENDITURES</u>			
General Government:			
Current operating:			
Personnel service	70,945	25,801	96,746
Auto and equipment	1,882	24	1,906
Supplies and office	9,714	1,590	11,304
Other	1,513	347	1,860
Capital outlay	1,980	-	1,980
Total Expenditures	<u>86,034</u>	<u>27,762</u>	<u>113,796</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>43,438</u>	<u>37,731</u>	<u>81,169</u>
<u>OTHER FINANCING SOURCES(USES)</u>			
Operating transfers in	-	32,830	32,830
Operating transfers out	(1,482)	-	(1,482)
	<u>(1,482)</u>	<u>32,830</u>	<u>31,348</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</u>	41,956	70,561	112,517
Fund balances - beginning of year	<u>58,797</u>	<u>87,718</u>	<u>146,515</u>
Fund balances - end of year	<u>\$ 100,753</u>	<u>\$ 158,279</u>	<u>\$ 259,032</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Required Supplemental Information
For the Year Ended December 31, 1998**

YEAR 2000 ISSUES

The Year 2000 Issue consists of two shortcomings that make computer processing systems unable to read year-date data beyond the year 1999. The first shortcoming is many computer programs contain abbreviated dates which eliminate the first two digits of the year. Therefore, some computer programs may recognize January 1, 2000 as January 1, 1900 and process data incorrectly or stop processing altogether. The second shortcoming is some computers will be unable to detect the year 2000 is a leap year and may not register the additional day and data calculations may be incorrect.

The District Attorney uses computer for financial management and word processing. The District Attorney has identified hardware and software applications that are not Year 2000 compliant. The District Attorney has begun to install upgrades to its hardware and software and expects to be completed by October 31, 1999. The District Attorney receives substantial financial assistance from other governmental entities. The status of these other entities with regards to Year 2000 compliance is not known.



**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Schedule of Findings and Questioned
For the Year Ended December 31, 1998**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District.
2. No reportable conditions relating to the audit of the financial statements are reported in the report on internal control.
3. One instance of noncompliance material to the financial statements of the District Attorney of the Twenty-Third Judicial District was disclosed during the audit.

FINDINGS – FINANCIAL STATEMENTS

Compliance

1998-1

Condition: LRS 24:513 requires audits of governmental entities to be completed within six months of the close of the entity's fiscal year. For the year ended December 31, 1998, the District Attorney's audit was not completed within the six month time period.

Effect: The District Attorney was not in compliance with LRS 24:513.

Cause: The CPA hired by the District Attorney resigned as auditor on June 21, 1999 without completing the audit for the year ended December 31, 1998. Therefore, the District Attorney could not obtain the services of another CPA and have the audit completed by June 30, 1999.

Recommendation: The District Attorney should retain a CPA prior to the end of the fiscal year and have the audit completed within six months.



**DISTRICT ATTORNEY OF THE TWENTY-THIRD
JUDICIAL DISTRICT
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Management's Corrective Action Plan
For the Year Ended December 31, 1998**

SECTION 1 – COMPLIANCE

1998-1

Recommendation: The District Attorney should ensure that its audits are completed within six months of year end.

Response: I will contract with a CPA prior to the beginning of the fiscal year and the audit will be completed within the six months as required by LRS 24:513.

