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**DISTRICT ATTORNEY OF THE FORTIETH  
JUDICIAL DISTRICT**

St. John the Baptist Parish  
Edgard, Louisiana

Component Unit Financial Statements  
and Independent Auditor's Report  
As of and for the Year Ended  
December 31, 1995

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### INDEPENDENT AUDITOR'S REPORT

Honorable John M. Crum, Jr.

District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the accompanying component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, as of and for the year ended December 31, 1995, as listed in the table of contents. These component unit financial statements are the responsibility of the management of District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, as of December 31, 1995, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated May 10, 1996 on my consideration of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana's internal control structure and a report dated May 10, 1996 on his compliance with laws and regulations. Both reports are presented separately after the notes to the financial statements of this audit report.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining and individual fund financial statements and schedule, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana. This information has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.



Keith J. Rovira  
Certified Public Accountant

May 10, 1996

COMPONENT UNIT FINANCIAL STATEMENTS



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Combined Balance Sheet - All Fund Types and Account Groups  
 December 31, 1995

	<u>Governmental</u> <u>Fund Types</u>		<u>Account Groups</u>	
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents (Note B)	\$129,395	\$22,396	-	-
Revenues receivable:				
Intergovernmental - com- missions on fines, etc.	11,955	9,277	-	-
Due from IV-D fund (Note I)	29,904	-	-	-
Office furnishings and equipment (Note C)	-	-	\$143,015	-
Amount to be provided for payment of capital lease payable (Note E)	-	-	-	\$2,299
<b>TOTAL ASSETS</b>	<b><u>\$171,254</u></b>	<b><u>\$31,673</u></b>	<b><u>\$143,015</u></b>	<b><u>\$2,299</u></b>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>				
<b>Liabilities:</b>				
Salaries, related benefits and payroll taxes payable	\$18,519	-	-	-
Accounts payable	-	\$9,277	-	-
Lease payable (Note E)	-	-	-	\$2,299
Due to General Fund (Note I)	-	29,904	-	-
Total Liabilities	<u>18,519</u>	<u>39,181</u>	<u>-</u>	<u>2,299</u>
 <b>Fund Equity:</b>				
Investment in general fixed assets	-	-	\$143,015	-
Fund balance:				
Reserved	-	1,302	-	-
Unreserved - undesignated	152,735	(8,810)	-	-
Total Fund Balance	<u>152,735</u>	<u>(7,508)</u>	<u>-</u>	<u>-</u>
Total Fund Equity	<u>152,735</u>	<u>(7,508)</u>	<u>143,015</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$171,254</u></b>	<b><u>\$31,673</u></b>	<b><u>\$143,015</u></b>	<b><u>\$2,299</u></b>

The accompanying notes are an integral part of this statement.

Totals  
(Memorandum  
Only)  
          

\$151,791

21,232  
29,904

143,015

2,299

\$348,241

\$18,519

9,277  
2,299  
29,904

59,999

143,015

1,302  
143,925

145,227

288,242

\$348,241



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
**St. John the Baptist Parish, Louisiana**  
**Combined Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - All Governmental Fund Types**  
**For the Year Ended December 31, 1995**

	<u>Governmental</u> <u>Fund Types</u>		<u>Totals</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u>	
<u>Revenues</u>			
Commissions on fines & forfeitures	\$130,605	-	\$130,605
Collection fees on worthless checks	-	\$26,262	26,262
Collection of forfeitures	-	40,510	40,510
Intergovernmental revenues:			
Grant - Louisiana Department of Health & Human Resources	-	150,259	150,259
St. John Parish Criminal Court Fund	26,722	-	26,722
St. John Parish General Fund	81,358	-	81,358
Fortieth Judicial District - Expense Fund	2,396	-	2,396
St. John Parish School Board	-	67,176	67,176
South La. Port Commission	-	3,890	3,890
Interest earnings	4,984	1,580	6,564
Other	-	778	778
Total Revenues	<u>246,065</u>	<u>290,455</u>	<u>536,520</u>
<u>Expenditures</u>			
Salaries, related benefits and payroll taxes	270,894	239,557	510,451
Operating services	12,534	-	12,534
Continuing education and travel	24,087	4,429	28,516
Office supplies and maintenance	11,864	6,016	17,880
Insurance	30,178	-	30,178
Professional dues and services	6,300	-	6,300
Capital outlay	10,612	80	10,692
Rent, utilities and telephone	34,467	13,252	47,719
Payment of forfeitures	-	270,947	270,947
Debt service	1,646	-	1,646
Other	563	3,174	3,737
Total Expenditures	<u>403,145</u>	<u>537,455</u>	<u>940,600</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(157,080)</u>	<u>(247,000)</u>	<u>(404,080)</u>
<u>Other Financing Sources (Uses)</u>			
Transfer in from Forfeiture Account	45,122	-	45,122
Transfer out to General Fund	-	(45,122)	(45,122)
Total Other Financing Sources (Uses)	<u>45,122</u>	<u>(45,122)</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(111,958)	(292,122)	(404,080)
Fund Balance at Beginning of Year	<u>264,693</u>	<u>8,613</u>	<u>549,307</u>
Fund Balance at End of Year	<u>\$152,735</u>	<u>\$(283,509)</u>	<u>\$145,227</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Combined Statement of Revenues, Expenditures and Changes  
 in Fund Balances - All Governmental Fund Types -  
 Budget (GAAP Basis) and Actual -  
 For the Year Ended December 31, 1995

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Commissions on fines & forfeitures	\$130,803	\$130,605	\$(198)
Intergovernmental revenues	120,563	110,476	(10,087)
Interest earnings	1,512	4,984	3,472
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>252,878</u>	<u>246,065</u>	<u>(6,813)</u>
<u>Expenditures</u>			
Personal services and related benefits	297,531	270,894	26,637
Operating services	13,710	12,534	1,176
Continuing education and travel	25,180	24,087	1,093
Office supplies and maintenance	13,424	11,864	1,560
Insurance	30,178	30,178	-
Professional dues and services	6,300	6,300	-
Capital outlay	12,559	10,612	1,947
Rent, utilities and telephone	34,318	34,467	(149)
Payments of forfeitures	-	-	-
Debt service	-	1,646	(1,646)
Other	<u>4,385</u>	<u>563</u>	<u>3,822</u>
Total Expenditures	<u>437,585</u>	<u>403,145</u>	<u>34,440</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(184,707)</u>	<u>(157,080)</u>	<u>27,627</u>
<u>Other Financing Sources (Uses)</u>			
Transfer in from Forfeiture Account	45,122	45,122	-
Transfer out to General Fund	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>45,122</u>	<u>45,122</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>(139,585)</u>	<u>(111,958)</u>	<u>27,627</u>
Fund Balance at Beginning of Year	<u>264,693</u>	<u>264,693</u>	<u>-</u>
Fund Balance at End of Year	<u>\$125,108</u>	<u>\$152,735</u>	<u>\$27,627</u>

The accompanying notes are an integral part of this statement.

<u>Special Revenue Fund</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$65,463	\$66,772	\$1,309	\$196,266	\$197,377	\$1,111
230,724	221,325	(9,399)	351,287	331,801	(19,486)
1,138	1,580	442	2,650	6,564	3,914
<u>500</u>	<u>778</u>	<u>278</u>	<u>500</u>	<u>778</u>	<u>278</u>
<u>297,825</u>	<u>290,455</u>	<u>(7,370)</u>	<u>550,703</u>	<u>536,520</u>	<u>(14,183)</u>
244,475	239,557	4,918	542,006	510,451	31,555
-	-	-	13,710	12,534	1,176
4,425	4,429	(4)	29,605	28,516	1,089
6,252	6,016	236	19,676	17,880	1,796
1,997	1,997	-	32,175	32,175	-
-	-	-	6,300	6,300	-
-	80	(80)	12,559	10,692	1,867
13,458	13,252	206	47,776	47,719	57
307,133	270,947	36,186	307,133	270,947	36,186
-	-	-	-	1,646	(1,646)
<u>1,559</u>	<u>1,177</u>	<u>382</u>	<u>5,944</u>	<u>1,740</u>	<u>4,204</u>
<u>579,299</u>	<u>537,455</u>	<u>41,844</u>	<u>1,016,884</u>	<u>940,600</u>	<u>76,284</u>
<u>(281,474)</u>	<u>(247,000)</u>	<u>34,474</u>	<u>(466,181)</u>	<u>(404,080)</u>	<u>(62,101)</u>
-	-	-	45,122	45,122	-
<u>(8,672)</u>	<u>(45,122)</u>	<u>(36,450)</u>	<u>(8,672)</u>	<u>(45,122)</u>	<u>(36,450)</u>
<u>(8,672)</u>	<u>(45,122)</u>	<u>(36,450)</u>	<u>36,450</u>	<u>-</u>	<u>(36,450)</u>
(290,146)	(292,122)	(1,976)	(429,731)	(404,080)	25,651
<u>309,241</u>	<u>284,614</u>	<u>(24,627)</u>	<u>573,934</u>	<u>549,307</u>	<u>(24,627)</u>
<u>\$19,095</u>	<u>\$(7,508)</u>	<u>\$(26,603)</u>	<u>\$144,203</u>	<u>\$145,227</u>	<u>\$(1,024)</u>

NOTES TO THE FINANCIAL STATEMENTS

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

INTRODUCTION

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 fortieth judicial district encompasses the parish of St. John the Baptist, Louisiana.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying component unit financial statements of the District Attorney of the Fortieth 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.

2. Reporting Entity

As the governing authority of the parish, for reporting purposes, the St. John the Baptist Parish Council is the financial reporting entity for St. John the Baptist Parish. The financial reporting entity consists of (a) the primary government (St. John the Baptist Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. John the Baptist Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. the ability of the parish council to impose its will on that organization, and/or
  - b. the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the parish council.
2. Organizations for which the parish council does not appoint a voting majority, but are fiscally dependent on the parish council.
3. Organizations for which the reporting entity's financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Even though the district attorney is an independently elected official, and is legally separate from the parish council, the exclusion from the parish council's financial statements would cause the parish council's financial statements to be misleading or incomplete. Also, the district attorney is fiscally dependent on the parish council because the parish council transfers to the district attorney 12 per cent of the fines collected and bonds forfeited, which represents statutorily mandated financial support. The substance of the relationship between the district attorney and the parish council is that the parish council has approval authority over the district attorney's capital budget. Because of these reasons, the district attorney is determined to be a component unit of the St. John the Baptist Parish Council.

3. 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

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

segregating transactions relating to certain government functions and 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. The governmental funds of the district attorney are the General Fund and the Special Revenue Funds, and are described as follows:

a. General Fund

The General Fund is used to account for all financial resources except those accounted for in the Special Revenue Funds. The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 per cent of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenses of his office.

b. Special Revenue Funds

The following Special Revenue Funds are used to account for the collection and disbursement of earmarked monies:

Title IV-D Fund --

The Title IV-D Fund was established in July 1985 and consists of incentive payments and reimbursement grants from the Louisiana Department of Health and Human Resources, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of 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. A separate bank account is used to account for this fund's activities.



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Worthless Check Collection Fee Fund --

The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 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 expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney. A separate bank account is used to account for this fund's activities.

School Board Account Fund --

The School Board account was established to account for the receipt and disbursement of funds for the performance of legal services specifically for the St. John the Baptist Parish School Board. A separate bank account is used to account for this fund's activities.

Special Pay Fund --

The Special Pay Fund was established to account for the receipt and disbursement of funds for the performance of special legal services provided to third parties. In 1995, the district attorney provided legal services in connection with the Pre-trial Diversion Program. A separate bank account is used to account for this fund's activities.

Forfeiture Account Fund --

The Louisiana State Legislature passed the Bail Reform Act of 1993. This act established that bond forfeiture proceeds are to be collected by the St. John the Baptist Sheriff and disbursed by the District Attorney with amounts allocated by percentages predetermined by the Act. Also, the monies and assets seized during the course of a criminal arrest shall be held in this fund until authorized by the court to distribute the monies as required by law.

DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Fixed Assets

Fixed assets purchased from the governmental funds are accounted for in the General Fixed Assets Account Group. Fixed assets are stated at historical cost or estimated fair market value. The estimates were arrived at using comparable prices of similar items purchased during that time period. Estimates make up an immaterial amount of total fixed assets. Purchases of general fixed assets are recorded as expenditures at the time of purchase. Depreciation is not computed on fixed assets since this is only a memorandum account to provide in one record the organization's fixed assets.

The district attorney only owns fixed assets he purchases out of the funds of the district attorney's office. All other fixed assets, which are purchased from the funds of the St. John the Baptist Parish General Fund or the St. John the Baptist Parish Criminal Court Fund, are reported in their general fixed assets account groups, and are not owned by the district attorney.

5. 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 liabilities generally are 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 (General Fund) --

Commissions on fines and forfeitures are recorded in the year they are collected by the tax collector.

Intergovernmental revenues (General Fund) --

Include monies received from the St. John the Baptist Parish Criminal Court Fund, the St. John the Baptist Parish General Fund and the Fortieth Judicial District - Judicial Expense Fund in St. John the Baptist Parish.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intergovernmental revenues (Special Revenue Funds) -- Include monies received from a grant from the Louisiana Department of Health & Human Resources (Title IV-D), the St. John the Baptist Parish School Board (School Board Account), and the South Louisiana Port Commission, the St. John the Baptist Parish General Fund and Pre-trial Diversion Program (Special Pay Fund).

Interest revenue is recorded in the year in which it is earned.

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.

6. Budgets

The district attorney prepared budgets for the General Fund and Special Revenue Funds for 1995. All budgets were advertised and made available for public inspection at the district attorney's office in Edgard, Louisiana on December 2, 1994 and adopted on December 13, 1994. Budgets for the General Fund and the Special Revenue Funds were amended and adopted on December 28, 1995. All budgets were prepared on the modified accrual basis of accounting. All appropriations contained in the budget lapse at year end.

7. Encumbrances

Encumbrance accounting is not utilized due to the nature of operations and the ability of management to monitor budgeted expenditures on a timely basis.

8. Cash and Cash Equivalents

Cash includes amounts in interest and noninterest bearing demand deposits. Cash equivalents include amounts in time deposits. Under state law, the district attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Compensated Absences

The district attorney has the following vacation and sick leave policies:

Vacation Leave --

Full-time clerical employees earn ten days of vacation leave and one additional day for every two years of service up to a three week maximum. Vacation leave must be taken within the year it is earned or it is forfeited. Upon retirement, resignation or termination an employee is not paid for unused vacation leave which was earned during the year.

Sick Leave --

Full-time clerical employees earn ten days of sick leave per year which may accumulate. Female employees are also allowed six weeks of maternity leave. Upon retirement, resignation or termination an employee is not paid for accumulated and unused sick leave which was earned during the year.

At December 31, 1995, there were no accumulated leave benefits required to be reported in accordance with GASB Codification Section C60.

10. Long-Term Obligations

Long-term obligations of the General Fund are accounted for in the General Long-Term Debt Account Group. The only long-term obligation at December 31, 1995, was for a capital lease, as described in Note E to the financial statements.

11. Fund Balance

The Fund Balance of the Special Revenue Fund titled, "Forfeiture Account," was reserved for amounts which will ultimately be paid to various governmental entities in accordance with state law. These funds are not appropriable for expenditure by the district attorney.

12. Total Columns on Combined Statements

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

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1995

**NOTE B - CASH AND CASH EQUIVALENTS**

At December 31, 1995, the carrying amounts (book balances) of all cash and cash equivalents of the district attorney totaled \$151,790, and are listed as follows:

Interest bearing demand deposits	\$22,008
Noninterest bearing demand deposits	21,246
Time deposits	<u>108,537</u>
Total	<u>\$151,791</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the district attorney had \$223,762 in deposits (collected bank balances). These deposits are secured from risk by \$185,402 of federal deposit insurance and \$38,360 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE C - CHANGES IN GENERAL FIXED ASSETS**

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

Balance, January 1, 1995	\$136,601
Additions	10,736
Deductions	<u>(4,322)</u>
Balance, December 31, 1995	<u>\$143,015</u>

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE D - PENSION PLAN

Employees of the district attorney are covered under two retirement plans as follows:

I. Louisiana District Attorneys Retirement System

Plan Description -- The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a multiple employer (cost-sharing), public employee retirement system controlled and administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 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 creditable service may retire at age 55 with a 3 percent benefit reduction for each year below age 60. In addition, any member with at least 10 years of creditable 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 final compensation multiplied by the number of years of their membership service, not to exceed 100 percent of their 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 percent 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 average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE D - PENSION PLAN (CONTINUED)

Funding Policy -- Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney, as their employer, is required to contribute at an actuarially determined rate. The current rate is 2.5 percent of annual covered payroll. Contributions to the System also 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 Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The district attorney's (employer) contributions to the System for the years ending December 31, 1995 and 1994 were \$4,090 and \$1,456, respectively, equal to the required contributions for each year. There were no employer contributions required for 1993.

II. Parochial Employees Retirement System of Louisiana

Plan Description -- All other employees of the district attorney are members of the Parochial Employees Retirement System of Louisiana (PERS), a cost-sharing, multiple-employer defined pension benefit plan administered by a separate board of trustees. PERS is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in PERS. 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 credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of the member's final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only, prior to January 1, 1980, the benefit is equal to one percent of the final-average salary plus \$24 for each year of supplemental plan



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

NOTE D - PENSION PLAN (CONTINUED)

only service earned prior to 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. PERS also provides death and disability benefits. Benefits are established by state statute.

PERS issues an annual publicly available financial report that includes financial statements and required supplementary information for PERS. The report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504)928-1361.

Funding Policy -- Under Plan A, members of PERS are required to contribute 9.5% of their annual covered salary and the district is required to contribute at an actuarially determined rate. The employer contribution rate for the year ended December 31, 1995 is 8.0% of annual covered payroll. Contributions to PERS also include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The district attorney's (employer) contributions to PERS under Plan A for the years ended December 31, 1995, 1994 and 1993, were \$17,179, \$20,290 and \$21,620, respectively, and these amounts equaled the required contributions for each year.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1995

NOTE E - LEASES

Capital Lease

The district attorney records items under capital leases as assets and obligations in the accompanying financial statements. On April 20, 1992, the district attorney entered into a lease purchase agreement for a telephone system for 60 months at \$136 per month. Lease payments totaling \$1,632 were recorded in 1995. Future minimum lease payments, together with the present value of the net minimum lease payments are as follows:

<u>Year Ended</u>	<u>Amount</u>
December 31, 1996	\$1,632
December 31, 1997	<u>667</u>
Total	<u>\$2,299</u>

Operating Lease

The district attorney leases office space, under several separate operating leases as follows: (1) property located at 1107 1/2 Main Street, LaPlace, 72 month lease, beginning January 1, 1991, at \$400 per month; (2) property located at 217 West Fifth Street, LaPlace, 66 month lease, beginning June 10, 1991, at \$600 per month; (3) property located at 494 West 5th Street, LaPlace, month to month, beginning February 1, 1993, at \$1,500 per month; (4) copy machine on a month to month lease, beginning July 1, 1994, at \$80 per month; (5) three 1994 cars, each has a separate 36 month lease term, at \$280 per month, beginning March 8, 1994.

The minimum annual commitments under all noncancelable operating leases are as follows:

<u>Year Ended</u>	<u>Amount</u>
December 31, 1996	\$23,712
December 31, 1997	<u>8,584</u>
Total	<u>\$32,296</u>

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
St. John the Baptist Parish, Louisiana  
Notes to the Financial Statements  
December 31, 1995

**NOTE F - EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE FINANCIAL STATEMENTS**

The accompanying financial statements do not include certain expenditures of the district attorney paid from the criminal court funds, the parish government, or directly by the state.

**NOTE G - LITIGATION**

The district attorney is not involved in any litigation at December 31, 1995, which could have a material effect on the financial statements.

**NOTE H - FEDERAL FINANCIAL ASSISTANCE PROGRAM**

During 1995, the district attorney participated in the Title IV-D program administered by the United States Department of Health and Human Services, Catalog of Federal Domestic Assistance Number 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 1995, the District Attorney of the Fortieth Judicial District expended \$112,322 and \$54,005 in reimbursement and incentive payments, respectively. Revenue received from the state totaled \$96,254 and \$54,005 for reimbursement and incentive payments, respectively.

The reimbursement payments are restricted by a formal agreement between the district attorney and the Department of Social Services and includes a budget of expected expenditures for each fiscal year ending June 30. The district attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the district attorney. However, these payments, as well as the reimbursement payments, may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of a review or audit by the federal grantor agency.

The district attorney received a salary from incentive payments in 1995 totaling \$30,000. Also, taxes and retirement contributions which are related to the district attorney's salary were paid from incentive payments totaling \$1,980.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Notes to the Financial Statements  
 December 31, 1995

NOTE I - INTERFUND ASSETS AND LIABILITIES

Due From/To Other Funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Special Revenue Fund - Title IV-D	\$29,904

NOTE J - DEFICIT FUND BALANCE

The deficit fund balance at December 31, 1995 of \$29,725 in the Title IV-D Special Revenue Fund will be funded by transfers in from the General Fund.

COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS



DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT  
 St. John the Baptist Parish, Louisiana  
 Balance Sheet - General Fund  
 December 31, 1995

ASSETS

Cash and cash equivalents (Note B)	\$129,395
Revenues receivable:	
Intergovernmental - commissions on fines, etc.	11,955
Due from IV-D fund (Note I)	<u>29,904</u>
 TOTAL ASSETS	 <u>\$171,254</u>

LIABILITIES AND FUND EQUITY

Liabilities:	
Salaries, related benefits, payroll taxes payable	\$ <u>18,519</u>
Total Liabilities	<u>18,519</u>
Fund Equity:	
Fund balance:	
Unreserved - undesignated	152,735
Total Fund Balance	<u>152,735</u>
Total Fund Equity	<u>152,735</u>
 TOTAL LIABILITIES AND FUND EQUITY	 <u>\$171,254</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis) and Actual  
 General Fund  
 For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Commissions on fines & forfeitures	\$130,803	\$130,605	\$(198)
Intergovernmental revenues	120,563	110,476	(10,087)
Interest earnings	<u>1,512</u>	<u>4,984</u>	<u>3,472</u>
Total Revenues	<u>252,878</u>	<u>246,065</u>	<u>(6,813)</u>
 <u>Expenditures</u>			
Personal services and related benefits	297,531	270,894	26,637
Operating services	13,710	12,534	1,176
Continuing education and travel	25,180	24,087	1,093
Office supplies and maintenance	13,424	11,864	1,560
Insurance	30,178	30,178	-
Professional dues and services	6,300	6,300	-
Capital outlay	12,559	10,612	1,947
Rent, utilities and telephone	34,318	34,467	(149)
Debt service	-	1,646	(1,646)
Other	<u>4,385</u>	<u>563</u>	<u>3,822</u>
Total Expenditures	<u>437,585</u>	<u>403,145</u>	<u>34,440</u>
Excess (Deficiency) of Revenues over Expenditures	(184,707)	(157,080)	27,627
<u>Other Financing Sources</u>			
Transfer in from Forfeiture Account	<u>45,122</u>	<u>45,122</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(139,585)	(111,958)	27,627
Fund Balance at Beginning of Year	<u>264,693</u>	<u>264,693</u>	<u>-</u>
Fund Balance at End of Year	<u>\$125,108</u>	<u>\$152,735</u>	<u>\$27,627</u>

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Combining Balance Sheet - Special Revenue Funds  
 December 31, 1995

	<u>Title IV-D</u>	<u>Worthless Check Collection Fee</u>	<u>School Board</u>
<u>ASSETS</u>			
Cash and cash equivalents (Note B)	\$179	\$14,900	\$59
Revenues receivable: Intergovernmental - commissions on fines, etc.	-	-	<u>9,277</u>
TOTAL ASSETS	<u>\$179</u>	<u>\$14,900</u>	<u>\$9,336</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts payable	-	-	\$9,277
Due to General Fund (Note I)	<u>\$29,904</u>	-	-
Total Liabilities	<u>29,904</u>	-	<u>9,277</u>
Fund Equity:			
Fund balance (deficit):			
Reserved	-	-	-
Unreserved - undesignated	<u>(29,725)</u>	<u>\$14,900</u>	<u>59</u>
Total Fund Balance (Deficit) (Note J)	<u>(29,725)</u>	<u>14,900</u>	<u>59</u>
Total Fund Equity	<u>(29,725)</u>	<u>14,900</u>	<u>59</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$179</u>	<u>\$14,900</u>	<u>\$9,336</u>

The accompanying notes are an integral part of this statement.

<u>Special Pay</u>	<u>Forfeiture Account</u>	<u>Total (Memorandum Only)</u>
\$5,956	\$1,302	\$22,396
<u>-</u>	<u>-</u>	<u>9,277</u>
<u>\$5,956</u>	<u>\$1,302</u>	<u>\$31,673</u>
<u>-</u>	<u>-</u>	<u>\$9,277</u>
<u>-</u>	<u>-</u>	<u>29,904</u>
<u>-</u>	<u>-</u>	<u>39,181</u>
<u>-</u>	\$1,302	1,302
<u>\$5,956</u>	<u>-</u>	<u>(8,810)</u>
<u>5,956</u>	<u>1,302</u>	<u>(7,508)</u>
<u>5,956</u>	<u>1,302</u>	<u>(7,508)</u>
<u>\$5,956</u>	<u>\$1,302</u>	<u>\$31,673</u>

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Combining Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Special Revenue Funds  
 For the Year Ended December 31, 1995

	<u>Title IV-D</u>	<u>Worthless Check Collection Fee</u>
<u>Revenues</u>		
Collection fees on worthless checks	-	\$26,262
Collection of forfeitures	-	-
Intergovernmental revenues:		
Grant - Louisiana Department of Health & Human Resources	\$150,259	-
St. John Parish School Board	-	-
South La. Port Commission	-	-
Interest earnings	557	-
Other	-	-
	<u>150,816</u>	<u>26,262</u>
Total Revenues		
<u>Expenditures</u>		
Personal services and related benefits	147,961	20,820
Continuing education and travel	4,420	-
Office supplies and maintenance	3,710	2,143
Capital outlay	80	-
Rent, utilities and telephone	13,252	-
Payments of forfeitures	-	-
Other	<u>1,997</u>	<u>399</u>
	<u>171,429</u>	<u>23,362</u>
Total Expenditures		
Excess (Deficiency) of Revenues over Expenditures	(20,613)	2,900
<u>Other Financing (Uses)</u>		
Transfer out to General Fund	-	-
	<u>          </u>	<u>          </u>
Excess (Deficiency) of Revenues over Expenditures and Other Uses	(20,613)	2,900
Fund Balance at Beginning of Year	<u>(9,112)</u>	<u>12,000</u>
Fund Balance at End of Year	<u>\$(29,725)</u>	<u>\$14,900</u>

The accompanying notes are an integral part of this statement.

<u>School Board</u>	<u>Special Pay</u>	<u>Forfeiture Account</u>	<u>Total (Memorandum Only)</u>
-	-	-	\$26,262
-	-	\$40,510	40,510
-	-	-	150,259
\$67,176	-	-	67,176
-	\$3,890	-	3,890
-	-	1,023	1,580
-	778	-	778
<u>67,176</u>	<u>4,668</u>	<u>41,533</u>	<u>290,455</u>
67,176	3,600	-	239,557
-	-	-	4,429
-	-	163	6,016
-	-	-	80
-	-	-	13,252
-	-	270,947	270,947
-	778	-	3,174
<u>67,176</u>	<u>4,378</u>	<u>271,110</u>	<u>537,455</u>
-	290	(229,577)	(247,000)
-	-	(45,122)	(45,122)
-	290	(274,699)	(292,122)
<u>59</u>	<u>5,666</u>	<u>276,001</u>	<u>284,164</u>
\$ <u>59</u>	\$ <u>5,956</u>	\$ <u>1,302</u>	\$ <u>(7,508)</u>

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis) and Actual  
 Title IV-D  
 For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental revenue:			
Grant - Louisiana Department of Health and Human Resources	\$157,592	\$150,259	\$(7,333)
Interest earnings	<u>68</u>	<u>557</u>	<u>489</u>
Total Revenues	<u>157,660</u>	<u>150,816</u>	<u>(6,844)</u>
<u>Expenditures</u>			
Personal services and related benefits	149,003	147,961	1,042
Continuing education and travel	4,425	4,429	(4)
Office supplies and maintenance	3,667	3,710	(43)
Insurance	1,997	1,997	-
Capital outlay	-	80	(80)
Rent, utilities and telephone	13,458	13,252	206
Other	<u>625</u>	<u>-</u>	<u>625</u>
Total Expenditures	<u>173,175</u>	<u>171,429</u>	<u>1,746</u>
(Deficiency) of Revenues over Expenditures	(15,515)	(20,613)	(5,098)
Fund Balance at Beginning of Year	<u>15,515</u>	<u>(9,112)</u>	<u>(24,627)</u>
Fund Balance at End of Year (Note J)	<u>\$ -</u>	<u>\$(29,725)</u>	<u>\$(29,725)</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis) and Actual  
 Worthless Check Collection Fee  
 For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Collection fees on worthless checks	\$26,566	\$26,262	\$(304)
Total Revenues	<u>26,566</u>	<u>26,262</u>	<u>(304)</u>
<u>Expenditures</u>			
Personal services and related benefits	22,630	20,820	1,810
Office supplies and maintenance	2,422	2,143	279
Other	<u>434</u>	<u>399</u>	<u>35</u>
Total Expenditures	<u>25,486</u>	<u>23,362</u>	<u>2,124</u>
Excess of Revenues over Expenditures	1,080	2,900	1,820
Fund Balance at Beginning of Year	<u>12,000</u>	<u>12,000</u>	<u>-</u>
Fund Balance at End of Year	<u>\$13,080</u>	<u>\$14,900</u>	<u>\$1,820</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis) and Actual  
 School Board  
 For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental revenue:			
St. John the Baptist Parish School Board	\$ <u>68,904</u>	\$ <u>67,176</u>	\$( <u>1,728</u> )
Total Revenues	<u>68,904</u>	<u>67,176</u>	<u>(1,728)</u>
<u>Expenditures</u>			
Personal services and related benefits	<u>68,904</u>	<u>67,176</u>	<u>1,728</u>
Total Expenditures	<u>68,904</u>	<u>67,176</u>	<u>1,728</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Fund Balance at Beginning of Year	<u>59</u>	<u>59</u>	-
Fund Balance at End of Year	<u>\$59</u>	<u>\$59</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.



**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis) and Actual  
 Special Pay  
 For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues</u>			
Intergovernmental revenue:			
South Louisiana Port Commission	\$4,228	\$3,890	\$(338)
Other	<u>500</u>	<u>778</u>	<u>278</u>
Total Revenues	<u>4,728</u>	<u>4,668</u>	<u>(60)</u>
<u>Expenditures</u>			
Personal services and related benefits	3,938	3,600	338
Other	<u>500</u>	<u>778</u>	<u>(278)</u>
Total Expenditures	<u>4,438</u>	<u>4,378</u>	<u>60</u>
Excess of Revenues over Expenditures	290	290	-
Fund Balance at Beginning of Year	<u>5,666</u>	<u>5,666</u>	<u>-</u>
Fund Balance at End of Year	<u>\$5,956</u>	<u>\$5,956</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT**  
 St. John the Baptist Parish, Louisiana  
 Statement of Revenues, Expenditures and Changes  
 in Fund Balances - Budget (GAAP Basis) and Actual  
 Forfeiture Account  
 For the Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Collection of forfeitures	\$38,897	\$40,510	\$1,613
Interest earnings	<u>1,070</u>	<u>1,023</u>	<u>(47)</u>
Total Revenues	<u>39,967</u>	<u>41,533</u>	<u>1,566</u>
<u>Expenditures</u>			
Payments of forfeitures	307,133	270,947	36,186
Office supplies and maintenance	<u>163</u>	<u>163</u>	<u>-</u>
Total Expenditures	<u>307,296</u>	<u>271,110</u>	<u>36,186</u>
Excess (Deficiency) of Revenues over Expenditures	(267,329)	(229,577)	37,752
<u>Other Financing Uses</u>			
Transfer out to General Fund	<u>(8,672)</u>	<u>(45,122)</u>	<u>(36,450)</u>
Excess (Deficiency) of Revenues over Expenditures and Other Uses	(276,001)	(274,699)	1,302
Fund Balance at Beginning of Year	\$ <u>276,001</u>	<u>276,001</u>	<u>-</u>
Fund Balance at End of Year	<u>-</u>	<u>\$1,302</u>	<u>\$1,302</u>

The accompanying notes are an integral part of this statement.

OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS

KEITH J. ROVIRA  
CERTIFIED PUBLIC ACCOUNTANT  
3331 METAIRIE ROAD  
METAIRIE, LOUISIANA 70001-5297  
(504) 831-4040

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE BASED ON AN AUDIT OF COMPONENT UNIT  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Honorable John M. Crum, Jr.

District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 10, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

The District Attorney of the Fortieth Judicial District, St. John the Baptist Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the internal control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

In planning and performing my audit of the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, as of and for the year ended December 31, 1995, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves a matter coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the component unit 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.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, I noted that, as a material weakness, the size of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish's operation and its limited staff preclude an adequate segregation of duties and other features of an adequate system of internal accounting control, although to employ such controls may not be cost beneficial. This condition was considered in determining the nature, timing and extent of the procedures to be performed in my audit of the financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish for the year ended December 31, 1995.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor and should not be used for



any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.

A handwritten signature in cursive script that reads "Keith J. Rovira". The signature is written in black ink and is positioned above the typed name and title.

Keith J. Rovira  
Certified Public Accountant

May 10, 1996

KEITH J. ROVIRA  
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable John M. Crum, Jr.

District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 10, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish complied with laws and regulations, noncompliance with which would be material to a nonmajor federal financial assistance program.

In planning and performing my audit for the year ended December 31, 1995, I considered the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish's, internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the component unit financial statements in a separate report dated May 10, 1996.



The management of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures.

The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of component unit financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

#### Internal Controls

- \* Budgeting/budget reporting
- \* Cash
- \* Revenues, receivables and receipts
- \* Expenditures, accounts payables and disbursements
- \* Grant and similar programs

#### Administrative Controls

##### General:

- \* Political activity
- \* Civil rights
- \* Federal financial reports
- \* Allowable costs/cost principles
- \* Drug-free workplace

##### Specific:

- \* Eligibility
- \* Types of services
- \* Matching, level of effort or earmarking
- \* Reporting

For all of the internal control structure categories listed above, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk.

During the year ended December 31, 1995, the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, had no major federal financial assistance programs and he expended 100% of his total federal financial assistance received, under its only nonmajor federal financial assistance program (Title IV-D) with the United States Department of Health and Human Services.

I performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor program. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

In my consideration of the internal control structure, I noted that as a material weakness, the limited accounting staff of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana precludes an adequate segregation of duties and other features of an adequate system of internal control, although to employ such controls may not be cost beneficial.

Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the district attorney's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the use of management, the State of Louisiana Legislative Auditor and the federal audit agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in cursive script that reads "Keith J. Rovira". The signature is written in dark ink and is positioned above the typed name and title.

Keith J. Rovira  
Certified Public Accountant

May 10, 1996

KEITH J. ROVIRA  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF COMPONENT UNIT  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Honorable John M. Crum, Jr.

District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 10, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations and contracts applicable to the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish is the responsibility of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, I performed tests of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish's compliance with certain provisions of laws, regulations and contracts. However, the objective of my audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.



Although not material to the financial statements, the results of my tests indicate the following instances of noncompliance:

Finding

The 1995 Title IV-D Special Revenue Fund's actual beginning fund balance did not meet estimated beginning fund balance by more than five percent. This was due to the shortage of funds available in this Special Revenue Fund.

Management's Response

In the future, budgets will be amended as required by Louisiana Revised Statutes, and sufficient funds will be transferred from the General Fund to cover any shortfalls in any Special Revenue Fund.

I considered these instances of noncompliance in forming my opinion on whether the component unit financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles. This report does not affect my report dated May 10, 1996, on those financial statements.

This report is intended solely for the use of management and the State of Louisiana Legislative Auditor, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the State of Louisiana Legislative Auditor, is a matter of public record.



Keith J. Rovira  
Certified Public Accountant

May 10, 1996

KEITH J. ROVIRA  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

Honorable John M. Crum, Jr.

District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 10, 1996.

I have applied procedures to test the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana's, compliance with the following requirements applicable to each of its federal financial assistance programs, the nonmajor programs of which are identified in the schedule of federal financial assistance, for the year ended December 31, 1995:

- \* Political activity
- \* Civil rights
- \* Cash management
- \* Federal financial reports
- \* Drug-free workplace

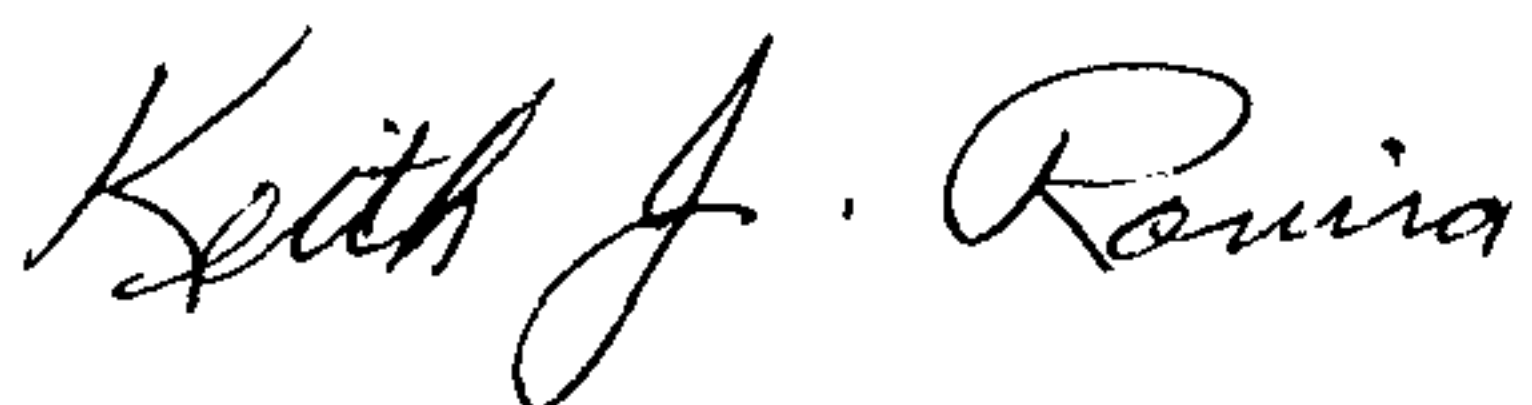
My procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana's, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the



requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, had not complied, in all material respects with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended solely for the use of management, the State of Louisiana Legislative Auditor and the federal audit agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in cursive script that reads "Keith J. Rovira". The signature is written in black ink and is positioned above the typed name and title.

Keith J. Rovira  
Certified Public Accountant

May 10, 1996

KEITH J. ROVIRA  
CERTIFIED PUBLIC ACCOUNTANT  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Honorable John M. Crum, Jr.

District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

I have audited the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, a component unit of the St. John the Baptist Parish Council, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 10, 1996.

In connection with my audit of the 1995 component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, and with my consideration of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana's, internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With

respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended solely for the use of management, the State of Louisiana Legislative Auditor and the federal audit agencies, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which is a matter of public record.



Keith J. Rovira  
Certified Public Accountant

May 10, 1996

KEITH J. ROVIRA  
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INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY INFORMATION -  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Honorable John M. Crum, Jr.

District Attorney of the Fortieth Judicial District  
A Component Unit of the St. John the Baptist Parish Council  
St. John the Baptist Parish, Louisiana

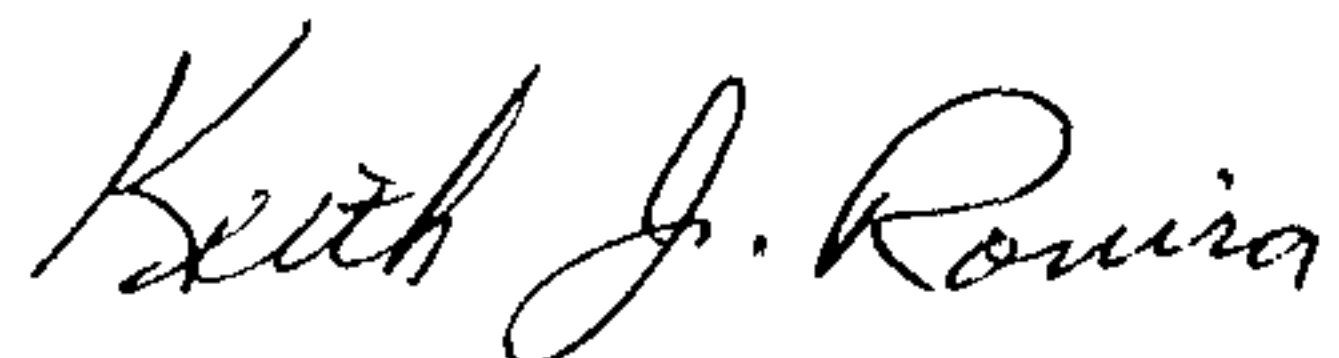
I have audited the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, as of and for the year ended December 31, 1995, and have issued my report thereon dated May 10, 1996.

These component unit financial statements are the responsibility of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, management. My responsibility is to express an opinion on these component unit financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is

not a required part of the component unit financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the component unit financial statements and, in my opinion, is fairly presented in all material respects in relation to the component unit financial statements taken as a whole.

A handwritten signature in cursive script that reads "Keith J. Rovira".

Keith J. Rovira  
Certified Public Accountant

May 10, 1996



DISTRICT ATTORNEY OF THE FORTIETH JUDICIAL DISTRICT  
St. John the Baptist Parish, Louisiana  
Notes to Schedule of Federal Financial Assistance  
For the Year Ended December 31, 1995

Note 1 - SCOPE OF AUDIT

The federal grant indicated above represents the only grant in which the District Attorney of the Fortieth Judicial District, St. John the Baptist Parish, Louisiana, participates. The Louisiana Department of Health and Human Resources is the cognizant agency for this audit.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. The Title IV-D program expenditures are budgeted for the fiscal year ended June 30, of each year. The financial statement expenditure amounts are reported for the year ended December 31, of each year. Therefore, an accurate budget to actual comparison cannot be made of this fund's activity. Total expenditures are stated as total program costs for the year ended December 31, 1995, and as cumulative program costs incurred from inception to December 31, 1995. Federal financial assistance provided through December 31, 1995, represents amounts earned and received under the grant agreement on the modified accrual basis of accounting.

The United States Department of Health and Human Services is committed to providing cost-sharing funds equivalent to 66% of total expenditures budgeted and deemed acceptable within the provisions of the grant documents. The district attorney's portion was 34% at of December 31, 1995.