

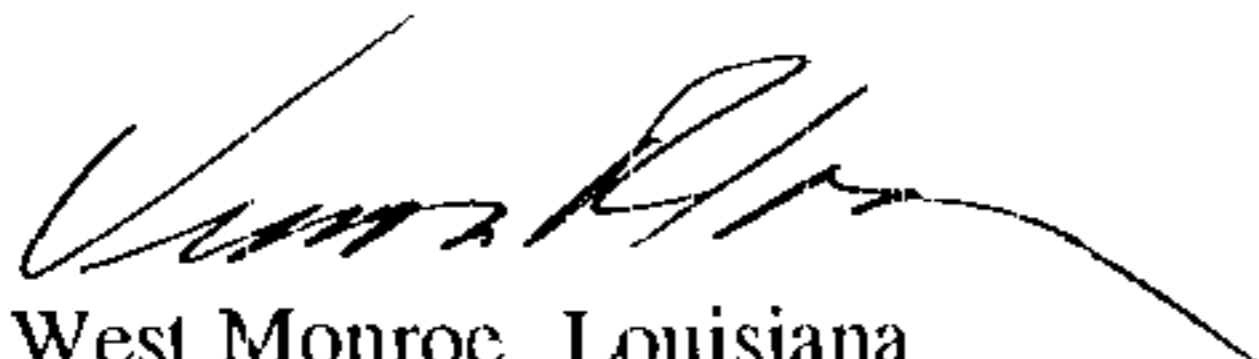
DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT

Parishes of Franklin, Richland,
and West Carroll, Louisiana
Independent Auditor's Report
on Internal Control Structure,
December 31, 1996

In planning and performing my audit of the general purpose financial statements of the District Attorney of the Fifth Judicial District for the two years ended December 31, 1996, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be a material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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 structure and its operation that I consider to be material weaknesses as defined above.

This report is intended for the information of the members of the District Attorney of the Fifth Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
April 28, 1997

**Independent Auditor's Report
on the Internal Control Structure**

**DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT**
Parishes of Franklin, Richland,
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 28, 1997.

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 general purpose financial statements are free of material misstatement.

The management of the District Attorney of the Fifth Judicial District 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 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 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.

DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Independent Auditor's Report
on Compliance, etc.
December 31, 1996

**Need to Comply with Louisiana
Local Government Budget Act**

Finding: For the two years ended December 31, 1996, no budget was adopted for the FINS Special Revenue Fund. The budget for the General Fund was not adequately monitored for the years ended December 31, 1995 and 1996. Louisiana Revised Statute (LRS) 39:1304 requires the district attorney to adopt a budget for each special revenue fund. LRS 39:1309-1310 requires the district attorney to adopt a budget amendment when revenues and other sources to date plus projected revenue and other sources for the remainder of the year fail to meet budgeted revenues and other sources by five percent or more and/or when expenditures and other uses to date plus projected expenditures and other uses for the remainder of the year exceed budgeted expenditures and other uses by five percent or more. Consequently, for the year 1995, actual expenditures exceeded budgeted expenditures by \$29,486 or 14%, while for the year 1996, actual expenditures exceeded budgeted expenditures by \$17,807 or 9%.

Recommendation: In the future, the district attorney should adopt budgets for each special revenue fund and amend each budget as required by the statutes.

Management's response: The district attorney stated that a budget would be adopted for the FINS fund for 1997 and future years. He also stated that the General Fund budget would be monitored in the future and amended as needed.

I considered this instance of noncompliance in forming my opinion on whether the district attorney's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect my report dated April 28, 1997, on those general purpose financial statements.

This report is intended for the information of members of the District Attorney of the Fifth Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
April 28, 1997

**Independent Auditor's Report on Supplementary
Schedule of Federal Financial Assistance**

**DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT**
Parishes of Franklin, Richland,
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 28, 1997. These general purpose financial statements are the responsibility of the District Attorney's management. My responsibility is to express an opinion on these general purpose 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 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 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 general purpose financial statements of the District Attorney of the Fifth Judicial District, 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 general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



West Monroe, Louisiana
April 28, 1997

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DISTRICT ATTORNEY OF THE
 FIFTH JUDICIAL DISTRICT
 Parishes of Franklin, Richland,
 and West Carroll, Louisiana

Schedule of Federal Financial Assistance
 For the Two Years Ended December 31, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1994	.....1995.....		.....1996.....		(DEFERRED) ACCRUED REVENUE AT DECEMBER 31, 1996
				REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	REVENUE RECOGNIZED	ISSUES/ EXPENDITURES	
United States Department of Health and Human Services Passed through Louisiana Department of Social Services - Child Support Enforcement - Title IV-D	13.783	5475	\$6,571	\$81,704	\$81,704	\$68,554	\$68,554	\$10,675



**Independent Auditor's Report on Compliance
With Laws, Regulations, Contracts and Grants**

**DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT**
Parishes of Franklin, Richland,
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes, regulations, or contracts that cause me to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the general purpose financial statements. The results of my tests of compliance disclosed the following instance of noncompliance.

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DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Independent Auditor's Report
on Compliance with General
Requirements, etc.,
December 31, 1996

This report is intended for the information of members of the District Attorney of the Fifth Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink, appearing to be 'James R. ...', written over a horizontal line.

West Monroe, Louisiana
April 28, 1997

DISTRICT ATTORNEY OF THE
 FIFTH JUDICIAL DISTRICT
 Parishes of Franklin, Richland,
 and West Carroll, Louisiana
 Notes to the Financial Statements (Continued)

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
Intergovernmental revenues:			
Federal - Department of Health and Human Services		\$10,675	\$10,675
State grant - Department of Social Services		32,678	
Local	\$250		250
Commissions on fines and forfeitures	<u>12,853</u>		<u>12,853</u>
Total	<u>\$13,103</u>	<u>\$43,353</u>	<u>\$56,456</u>

3. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in equipment and furniture for the two years ended December 31, 1996, follows:

Balance, January 1, 1995	\$31,055
Additions:	
Year ended December 31, 1995	46,941
Year ended December 31, 1996	2,603
Deletions:	
Year ended December 31, 1995	NONE
Year ended December 31, 1996	<u>(6,091)</u>
Balance, December 31, 1996	<u>\$74,508</u>

General fixed assets at the beginning of 1995 have been restated to reflect change. The district attorney's office in 1996 reestablished its inventory listing of fixed assets based on actual physical count, removing those items which had been junked in previous years and not removed from the listing and adding items which had been purchased in previous years and not added to the list.

4. PENSION PLAN

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



**Independent Auditor's Report on Internal Control
Structure Used in Administering Federal
Financial Assistance Programs**

DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 28, 1997.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 general purpose financial statements are free of material misstatement and about whether the District Attorney of the Fifth Judicial District complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing my audit for the two years ended December 31, 1996, I considered the internal control structure of the District Attorney of the Fifth Judicial District in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements of the District Attorney of the Fifth Judicial District and to report on the internal control structure in accordance with OMB Circular A-128. 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 internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated April 28, 1997.

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**DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT**
Parishes of Franklin, Richland, and West Carroll, Louisiana

**General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended December 31, 1996
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish clerk of court, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date MAY 14 1997

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**VERNON R
COON**
CERTIFIED PUBLIC ACCOUNTANT

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Two Years Ended December 31, 1996
With Supplemental Information Schedules

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DISTRICT ATTORNEY OF THE
 FIFTH JUDICIAL DISTRICT
 Parishes of Franklin, Richland,
 and West Carroll, Louisiana
 Contents, December 31, 1996

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*Government Auditing Standards, OMB Circular
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Independent Auditor's Report

DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of District Attorney's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

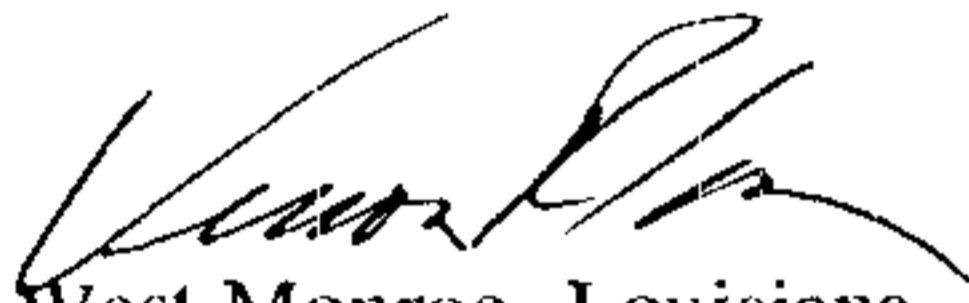
I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney as of December 31, 1996, and the results of its operations for each of the years in the two year period then ended in conformity with generally accepted accounting principles.

DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Independent Auditor's Report,
December 31, 1996

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Fifth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with *Government Auditing Standards* and OMB Circular A-128, I have also issued reports dated April 28, 1997, the District Attorney's schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and my consideration of the agency's internal control structure.



West Monroe, Louisiana
April 28, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

DISTRICT ATTORNEY OF THE
 FIFTH JUDICIAL DISTRICT
 Parishes of Franklin, Richland,
 and West Carroll, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP Basis) and Actual Excluding
 FINS Special Revenue Fund), etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	\$1,000	\$29,036	\$28,036	\$7,500	\$13,012	\$5,512
FUND BALANCES AT BEGINNING OF YEAR	<u>151,481</u>	<u>172,180</u>	<u>20,699</u>	<u>91,189</u>	<u>107,785</u>	<u>16,596</u>
FUND BALANCES AT END OF YEAR	<u>\$152,481</u>	<u>\$201,216</u>	<u>\$48,735</u>	<u>\$98,689</u>	<u>\$120,797</u>	<u>\$22,108</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual (Excluding
FINS Special Revenue Fund)
For the Year Ended December 31, 1996

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES						
Intergovernmental revenues:						
Federal grant - Department of Health and Human Services				\$77,000	\$68,554	(\$8,446)
State grant - Department of Social Services				81,000	84,918	3,918
Local	\$6,000	\$6,000				
Commissions on fines and forfeitures	178,000	181,672	\$3,672			
Use of money and property - interest earnings	10,000	8,425	(1,575)	3,500	3,793	293
Other revenues		6,246	6,246			
Total revenues	<u>194,000</u>	<u>202,343</u>	<u>8,343</u>	<u>161,500</u>	<u>157,265</u>	<u>(4,235)</u>
EXPENDITURES						
General government - judicial:						
Current:						
Personal services and related benefits	140,000	128,814	11,186	132,000	124,446	7,554
Operating services	20,000	29,706	(9,706)	8,000	7,484	516
Materials and supplies	5,000	5,525	(525)	4,300	3,248	1,052
Travel and other charges	20,000	14,816	5,184	4,700	711	3,989
Other		207	(207)			
Capital outlay	8,000	1,739	6,261	5,000	864	4,136
Total expenditures	<u>193,000</u>	<u>180,807</u>	<u>12,193</u>	<u>154,000</u>	<u>136,753</u>	<u>17,247</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>1,000</u>	<u>21,536</u>	<u>20,536</u>	<u>7,500</u>	<u>20,512</u>	<u>13,012</u>
OTHER FINANCING SOURCE (Use)						
Operating transfers in		37,500	37,500		30,000	30,000
Operating transfers out		(30,000)	(30,000)		(37,500)	(37,500)
Total other financing source (use)	<u>NONE</u>	<u>7,500</u>	<u>7,500</u>	<u>NONE</u>	<u>(7,500)</u>	<u>(7,500)</u>

(Continued)

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Notes to the Financial Statements (Continued)

deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 1996, the district attorney has cash (book balances) totaling \$306,182, as follows:

Demand deposits	\$34,696
Time deposits	<u>271,486</u>
Total	<u>\$306,182</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. Deposit balances (bank balances) at December 31, 1996, total \$335,174 and are under secured by federal deposit insurance by \$927.

G. VACATION AND SICK LEAVE

All employees are entitled to two weeks of non-cumulative vacation leave and seven days of non-cumulative sick leave each year. Unused vacation and sick leave cannot be carried forward to the succeeding year. At December 31, 1996, there are no accumulated and vested benefits relating to vacation and sick leave that require accrual or disclosure.

**H. TOTAL COLUMNS ON
COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that it is presented only to facilitate financial analysis (overview). Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

2. RECEIVABLES

The following is a summary of receivables at December 31, 1996:

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL
AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - Budget
(GAAP) Basis and Actual (Excluding
FINS Special Revenue Fund)
For the Year Ended December 31, 1995

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Intergovernmental revenues:						
Federal grant - Department of Health and Human Services				\$79,000	\$81,704	\$2,704
State grant - Department of Social Services				75,000	77,538	2,538
Local	\$6,000	\$6,000				
Commissions on fines and forfeitures	140,000	169,270	\$29,270			
Use of money and property - interest earnings	5,500	10,243	4,743	2,300	3,603	1,303
Other revenues		44	44			
Total revenues	<u>151,500</u>	<u>185,557</u>	<u>34,057</u>	<u>156,300</u>	<u>162,845</u>	<u>6,545</u>
EXPENDITURES						
General government - judicial:						
Current:						
Personal services and related benefits	125,000	135,791	(10,791)	139,000	125,784	13,216
Operating services	25,000	31,115	(6,115)	8,000	8,042	(42)
Materials and supplies	4,000	4,436	(436)	2,000	4,520	(2,520)
Travel and other charges	22,000	22,719	(719)	2,500	4,543	(2,043)
Other	10,000	56	9,944			
Capital outlay	30,000	36,369	(6,369)		4,855	
Total expenditures	<u>216,000</u>	<u>230,486</u>	<u>(14,486)</u>	<u>151,500</u>	<u>147,744</u>	<u>8,611</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>(64,500)</u>	<u>(44,929)</u>	<u>19,571</u>	<u>4,800</u>	<u>15,101</u>	<u>15,156</u>
OTHER FINANCING SOURCE (Use)						
Operating transfers in		15,000	15,000		15,000	15,000
Operating transfers out		(15,000)	(15,000)		(15,000)	(15,000)
Total other financing source (use)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	<u>(64,500)</u>	<u>(44,929)</u>	<u>19,571</u>	<u>4,800</u>	<u>15,101</u>	<u>15,156</u>

(Continued)

DISTRICT ATTORNEY OF THE
 FIFTH JUDICIAL DISTRICT
 Parishes of Franklin, Richland,
 and West Carroll, Louisiana
 GOVERNMENTAL FUND TYPE
 Combined Statement of Revenues, Expenditures,
 and Changes in Fund Balances - Budget
 (GAAP Basis) and Actual Excluding
 FINS Special Revenue Fund), etc.

	.....GENERAL FUND.....			...SPECIAL REVENUE FUNDS...		
	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
FUND BALANCES AT BEGINNING OF YEAR	\$196,767	\$217,109	\$20,342	\$83,278	\$92,684	\$9,406
FUND BALANCES AT END OF YEAR	<u>\$132,267</u>	<u>\$172,180</u>	<u>\$39,913</u>	<u>\$88,078</u>	<u>\$107,785</u>	<u>\$24,562</u>

The accompanying notes are an integral part of this statement.

**DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana**

Notes to the Financial Statements
As of and for the Two Years Ended December 31, 1996

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The judicial district encompasses the parishes of Franklin, Richland, and West Carroll, Louisiana.

A. REPORTING ENTITY

As governing authorities of the parishes, for reporting purposes, the Franklin, Richland, and West Carroll Parish Police Juries are considered separate financial reporting entities. The financial reporting entity consists of (a) the primary government (the police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the 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 (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Franklin, Richland, and West Carroll Parish Police Juries for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entities is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body,
and
 - a. The ability of the police jury to impose its will on
that organization and/or

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Notes to the Financial Statements (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Richland Parish Police Jury maintains and operates the parish courthouse in which the district attorney's office is located, the district attorney was determined to be a component unit of the Richland Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Notes to the Financial Statements (Continued)

the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The district attorney's current operations require the use of governmental and fiduciary funds, and are described as follows:

Governmental Funds:

**General Fund (District
Attorney's Expense)**

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

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources such as federal and state grants, and fees for services. Those revenues are legally restricted, either by grant agreement or state law, to expenditures for specified purposes such as family and child support programs, and specific expenses of the district attorney's office.

Fiduciary Fund Type - Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. GENERAL FIXED ASSETS
AND LONG-TERM DEBT**

General fixed assets are not capitalized in the funds used to acquire them. Instead, capital acquisitions are reflected as expenditures (capital outlay) in the governmental funds

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Notes to the Financial Statements (Continued)

and the related assets are reported in the general fixed assets account group. Approximately 4 per cent of fixed assets are valued at estimated historical costs based on the actual costs of like items while the remaining 96 per cent are based on actual historical costs. General fixed assets provided by the parish police juries are not recorded in the general fixed assets account group. No depreciation has been provided on general fixed assets. The district attorney has no long-term debt at December 31, 1996.

D. BASIS OF ACCOUNTING

The financial and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The district attorney uses the following practices in recognizing and reporting revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the parish tax collectors.

Grants are recorded when the district attorney is entitled to the funds.

Interest income on demand deposits is recorded monthly when the interest is earned and credited to the account.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

**DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT**
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Notes to the Financial Statements (Continued)

Substantially all other revenues are recorded when received.

Based on the above criteria, commissions on fines and bond forfeitures, and grants have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Source (Use)

Transfers between funds which are not expected to be repaid are accounted for as other financing source (use) and are recognized when the underlying events occur.

E. BUDGET PRACTICES

The proposed budget for the General Fund, prepared on the modified accrual basis of accounting, is made available for public inspection at least fifteen days prior to the beginning of each fiscal year. The budget is then legally adopted by the district attorney and amended during the year, as necessary. The budget is established and controlled by the district attorney at the object level of expenditure. The district attorney does not utilize encumbrance accounting. Appropriations lapse at year-end and must be reappropriated for the following year to be expended. All changes in the budget must be approved by the district attorney.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statement include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Under state law, the district attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The district attorney may invest in certificates and time



**Independent Auditor's Report on Compliance With
Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Program Transactions**

**DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT**

Parishes of Franklin, Richland,
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 28, 1997.

In connection with my audit of the general purpose financial statements of the District Attorney of the Fifth Judicial District and with my consideration of the District Attorney of the Fifth Judicial District's 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 a certain nonmajor federal financial assistance program for the two years ended December 31, 1996. 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, matching, and special requirements 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 Fifth Judicial District's 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 preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the District Attorney of the Fifth Judicial District had not complied, in all material respects, with those requirements.

This report is intended for the information of the members of the District Attorney of the Fifth Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

West Monroe, Louisiana
April 28, 1997

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
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**DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1996**

SPECIAL REVENUE FUNDS

TITLE IV-D FUND

The Title IV-D 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.

FAMILIES IN NEED OF SERVICES (FINS)

The Families in Need of Services (FINS) Fund consists of a state grant funded by the Louisiana Department of Social Services. The purpose of the fund is to intervene in a family's life so that appropriate services to remedy the family's dysfunction can be secured and to establish a family service plan binding upon all family members and the appropriate service providers.

**Independent Auditor's Report on Compliance
With General Requirements Applicable to
Federal Financial Assistance Programs**

**DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT**
Parishes of Franklin, Richland,
and West Carroll, Louisiana

I have audited the general purpose financial statements of the District Attorney of the Fifth Judicial District, a component unit of the Richland Parish Police Jury, as of December 31, 1996, and for each of the years in the two year period then ended, and have issued my report thereon dated April 28, 1997.

I have applied procedures to test the District Attorney of the Fifth Judicial District's compliance with the following requirements applicable to its federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, for the two years ended December 31, 1996:

- Political activity
- Civil rights
- Cash management
- Allowable costs/cost principles
- Administrative requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

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 Fifth Judicial District'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 Fifth Judicial District, had not complied, in all material respects, with those requirements.

MEMBER AMERICAN
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DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT

Parishes of Franklin, Richland,
and West Carroll, Louisiana
Independent Auditor's Report
on Internal Control Structure, etc.,
December 31, 1996

The management of the District Attorney of the Fifth Judicial District 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 general purpose 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:

Accounting applications:

- Revenues/receipts
- Expenditures/disbursements
- Payroll/personnel
- Electronic data processing

General Requirements:

- Political activity
- Civil rights
- Cash management
- Allowable costs/cost principles
- Administrative requirements

Specific Requirements:

- Types of services allowed/unallowed
- Matching
- Special requirement
- Claims for advances and reimbursements
- Amounts claimed or used for matching

DISTRICT ATTORNEY OF THE
 FIFTH JUDICIAL DISTRICT
 Parishes of Franklin, Richland,
 and West Carroll, Louisiana
 Notes to the Financial Statements (Continued)

**5. CHANGES IN UNSETTLED
 DEPOSITS DUE TO OTHERS**

A summary of changes in unsettled deposits due to others for the two years ended December 31, 1996, follows:

	<u>SPECIAL ASSET FORFEITURE</u>	<u>HOT CHECK UNIT</u>
Balance at December 31, 1994	\$2,701	\$20
Additions:		
Year ended December 31, 1995	\$124,021	\$156,729
Year ended December 31, 1996	116,249	249,558
Reductions:		
Year ended December 31, 1995	(117,974)	(157,060)
Year ended December 31, 1996	<u>(120,039)</u>	<u>(249,247)</u>
Balance at December 31, 1996	<u>\$4,958</u>	<u>NONE</u>

6. LITIGATION AND CLAIMS

At December 31, 1996, the district attorney is not involved in any litigation, nor is he aware of any unasserted claims.

**7. 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 out of the funds of the criminal court, the parish police juries, or directly by the state.

SUPPLEMENTAL INFORMATION SCHEDULES

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Notes to the Financial Statements (Continued)

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the system. For members who joined the system before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below age 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement age. Benefits may not exceed 100 per cent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Plan members are required by state statute to contribute 7.0 per cent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 2.5 per cent of annual covered payroll. Contributions to the system include .2 per cent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The 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 contributions to the system for the years ending December 31, 1996, 1995, and 1994, were \$2,713, \$2,599 and \$1,782, respectively, equal to the required contributions for each year.

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
SPECIAL REVENUE FUNDS

Combining Balance Sheet, December 31, 1996

	<u>TITLE IV-D</u>	<u>FINS</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	\$105,594	\$5,084	\$110,678
Receivables	<u>15,353</u>	<u>28,000</u>	<u>43,353</u>
TOTAL ASSETS	<u>\$120,947</u>	<u>\$33,084</u>	<u>\$154,031</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	\$150		\$150
Fund Equity - fund balance - unreserved - undesignated	<u>120,797</u>	<u>\$33,084</u>	<u>153,881</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$120,947</u>	<u>\$33,084</u>	<u>\$154,031</u>

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1996

	<u>TITLE IV-D</u>	<u>FINS</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental revenues:			
Federal - Department of Health and Human Services	\$68,554		\$68,554
State grant - Department of Social Services	84,918	\$28,000	112,918
Use of money and property - interest earnings	<u>3,793</u>		<u>3,793</u>
Total revenues	<u>157,265</u>	<u>28,000</u>	<u>185,265</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	124,446	18,164	142,610
Operating services	7,484	3,717	11,201
Materials and supplies	3,248	718	3,966
Travel and related charges	711	1,061	1,772
Capital outlay	<u>864</u>		<u>864</u>
Total expenditures	<u>136,753</u>	<u>23,660</u>	<u>160,413</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>20,512</u>	<u>4,340</u>	<u>24,852</u>
OTHER FINANCING SOURCE (Use)			
Operating transfers in	30,000		30,000
Operating transfers out	<u>(37,500)</u>		<u>(37,500)</u>
Total other financing source (use)	<u>(7,500)</u>	<u>NONE</u>	<u>(7,500)</u>
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	13,012	4,340	17,352
FUND BALANCES AT BEGINNING OF YEAR	<u>107,785</u>	<u>28,744</u>	<u>136,529</u>
FUND BALANCES AT END OF YEAR	<u>\$120,797</u>	<u>\$33,084</u>	<u>\$153,881</u>

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 1995

	<u>TITLE IV-D</u>	<u>FINS</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental revenues:			
Federal - Department of Health and Human Services	\$81,704		\$81,704
State grant - Department of Social Services	77,538	\$54,250	131,788
Use of money and property - interest earnings	3,603		3,603
Other revenue		750	750
Total revenues	<u>162,845</u>	<u>55,000</u>	<u>217,845</u>
EXPENDITURES			
General government - judicial:			
Current:			
Personal services and related benefits	125,784	15,327	141,111
Operating services	8,042	942	8,984
Materials and supplies	4,520	3,976	8,496
Travel and related charges	4,543	294	4,837
Capital outlay	<u>4,855</u>	<u>5,717</u>	<u>10,572</u>
Total expenditures	<u>147,744</u>	<u>26,256</u>	<u>174,000</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>15,101</u>	<u>28,744</u>	<u>43,845</u>
OTHER FINANCING SOURCE (Use)			
Operating transfers in	15,000		15,000
Operating transfers out	<u>(15,000)</u>		<u>(15,000)</u>
Total other financing source (use)	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE	15,101	28,744	43,845
FUND BALANCES AT BEGINNING OF YEAR	<u>92,684</u>	<u>NONE</u>	<u>92,684</u>
FUND BALANCES AT END OF YEAR	<u>\$107,785</u>	<u>\$28,744</u>	<u>\$136,529</u>

**DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and for the Two Years Ended December 31, 1996**

FIDUCIARY FUND TYPE - AGENCY FUNDS

SPECIAL ASSET FORFEITURE FUND

The Special Asset Forfeiture Fund was established in compliance with Louisiana Revised Statute 40:2616 and consists of seized property and controlled substances that, if not rightfully claimed, is subject to forfeiture to law enforcement agencies that participated in the seizing process.

HOT CHECK UNIT FUND

The Hot Check Unit 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 only 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.

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the year Ended December 31, 1996

	<u>SPECIAL ASSET FORFEITURE</u>	<u>HOT CHECK UNIT</u>	<u>TOTAL</u>
UNSETTLED DEPOSITS AT BEGINNING OF YEAR - DUE TO OTHERS	<u>\$8,748</u>	<u>(\$311)</u>	<u>\$8,437</u>
ADDITIONS			
Deposits:			
Seized property	1,654		1,654
Bond forfeitures	32,366		32,366
Bond fees	63,821		63,821
Asset forfeitures	18,242		18,242
Interest earned on demand deposits	166		166
Merchant funds		<u>249,558</u>	<u>249,558</u>
Total additions	<u>116,249</u>	<u>249,558</u>	<u>365,807</u>
Total	<u>124,997</u>	<u>249,247</u>	<u>374,244</u>
REDUCTIONS			
Deposits settled to:			
State agencies	191		191
Franklin Parish Sheriff	8,327	859	9,186
Richland Parish Sheriff	26,498	15,411	41,909
West Carroll Parish Sheriff	1,768	126	1,894
District Attorney	29,154	49,014	78,168
Franklin Parish Criminal Court Fund	8,328		8,328
Richland Parish Criminal Court Fund	18,837		18,837
West Carroll Parish Criminal Court Fund	1,768		1,768
Clerk of Court	1,005		1,005
Indigent Defender Board	22,269		22,269
Payments to merchants		176,641	176,641
Refunds		4,671	4,671
Other reductions	1,894	2,525	4,419
Total reductions	<u>120,039</u>	<u>249,247</u>	<u>369,286</u>
UNSETTLED DEPOSITS AT END OF YEAR - DUE TO OTHERS	<u>\$4,958</u>	<u>NONE</u>	<u>\$4,958</u>

DISTRICT ATTORNEY OF THE
FIFTH JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

*Combining Schedule of Changes in
Unsettled Deposits Due to Others
For the Year Ended December 31, 1995*

	<u>SPECIAL ASSET FORFEITURE</u>	<u>HOT CHECK UNIT</u>	<u>TOTAL</u>
UNSETTLED DEPOSITS AT BEGINNING OF YEAR - DUE TO OTHERS	<u>\$2,701</u>	<u>\$20</u>	<u>\$2,721</u>
ADDITIONS			
Deposits:			
Seized property	7,507		7,507
Bond forfeitures	69,003		69,003
Bond fees	34,411		34,411
Asset forfeitures	12,851		12,851
Interest earned on demand deposits	249		249
Merchant funds		<u>156,729</u>	<u>156,729</u>
Total additions	<u>124,021</u>	<u>156,729</u>	<u>280,750</u>
Total	<u>126,722</u>	<u>156,749</u>	<u>283,471</u>
REDUCTIONS			
Deposits settled to:			
State agencies	1,095		1,095
Franklin Parish Sheriff	19,043	245	19,288
Richland Parish Sheriff	16,494	15,461	31,955
West Carroll Parish Sheriff	4,247		4,247
District Attorney	27,576	26,974	54,550
Franklin Parish Criminal Court Fund	15,516		15,516
Richland Parish Criminal Court Fund	8,623		8,623
West Carroll Parish Criminal Court Fund	749		749
Clerk of Court	510		510
Indigent Defender Board	19,358		19,358
Payments to merchants		114,055	114,055
Refunds		<u>249</u>	<u>249</u>
Other reductions	<u>4,763</u>	<u>76</u>	<u>4,839</u>
Total reductions	<u>117,974</u>	<u>157,060</u>	<u>275,034</u>
UNSETTLED DEPOSITS AT END OF YEAR - DUE (FROM)/TO OTHERS	<u>\$8,748</u>	<u>(\$311)</u>	<u>\$8,437</u>

**Independent Auditor's Reports on Federal
Financial Assistance; Compliance With Laws,
Regulations, Contracts, and Grants;
and Internal Control Structure**

The following independent auditor's reports on the schedule of federal financial assistance; compliance with laws, regulations, contracts, and grants; and on the internal control structure are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; Office of Management and Budget Circular A-128, *Audits of State and Local Governments*; the *Single Audit Act of 1984*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

DISTRICT ATTORNEY OF THE FIFTH
JUDICIAL DISTRICT
Parishes of Franklin, Richland,
and West Carroll, Louisiana
Independent Auditor's Report
on Internal Control Structure, etc.,
December 31, 1996


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

During the years ended December 31, 1996 and 1995, the District Attorney of the Fifth Judicial District had no major federal financial assistance programs and expended 100 per cent of its federal financial assistance under the Child Support Enforcement Title IV-D nonmajor program.

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 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 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.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the 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. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the members of the District Attorney of the Fifth Judicial District, management of the district attorney's office, and interested state and federal agencies. This is not intended to limit the distribution of this report, which is a matter of public record.


West Monroe, Louisiana
April 28, 1997