

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
AGENCY FUND
ASSET FORFEITURE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 1995

EXHIBIT F-3

| ASSETS | BALANCE DECEMBER 31, <u>1994</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | BALANCE DECEMBER 31, <u>1995</u> |
|--|--|------------------|------------------|--|
| Cash and cash equivalents | \$ <u>269</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>269</u> |
| Total assets | \$ <u>269</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>269</u> |
| LIABILITIES | | | | \$ <u>269</u> |
| Due to law enforcement agencies and others | \$ <u>269</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>269</u> |
| Total liabilities | \$ <u>269</u> | \$ <u>0</u> | \$ <u>0</u> | \$ <u>269</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
AGENCY FUND
BOND FORFEITURE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1995 AND 1994

EXHIBIT F-4

| ASSETS | <u>1995</u> | <u>1994</u> |
|--|---------------|---------------|
| Cash and cash equivalents | \$ <u>704</u> | \$ <u>704</u> |
| Total assets | \$ <u>704</u> | \$ <u>704</u> |
| LIABILITIES | | |
| Due to law enforcement agencies and others | \$ <u>704</u> | \$ <u>704</u> |
| Total liabilities | \$ <u>704</u> | \$ <u>704</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
AGENCY FUND
BOND FORFEITURE FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED DECEMBER 31, 1995

EXHIBIT F-5

| ASSETS | BALANCE DECEMBER 31, 1994 | ADDITIONS | DELETIONS | BALANCE DECEMBER 31, 1995 |
|--|---------------------------------|-------------|-------------|---------------------------------|
| Cash and cash equivalents | \$ 704 | \$ 0 | \$ 0 | \$ 704 |
| Total assets | <u>\$ 704</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 704</u> |
| LIABILITIES | | | | |
| Due to law enforcement agencies and others | \$ 704 | \$ 0 | \$ 0 | \$ 704 |
| Total liabilities | <u>\$ 704</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 704</u> |

The accompanying notes are an integral part of this statement.

GENERAL FIXED ASSETS ACCOUNT GROUP

The general fixed assets account group is used to account for fixed assets not used in proprietary fund operations or accounted for in trust funds.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
STATEMENT OF GENERAL FIXED ASSETS - BY SOURCE
DECEMBER 31, 1995 AND 1994

EXHIBIT G

| GENERAL FIXED ASSETS, AT COST: | <u>1995</u> | <u>1994</u> |
|--|------------------|------------------|
| Office equipment | \$ 72,755 | \$ 71,754 |
| Total general fixed assets | <u>\$ 72,755</u> | <u>\$ 71,754</u> |
| INVESTMENT IN GENERAL FIXED ASSETS: | | |
| General fund revenues | \$ 72,755 | \$ 71,754 |
| Total investment in general fixed assets | <u>\$ 72,755</u> | <u>\$ 71,754</u> |

The notes to the financial statements are an integral part of this statement.

OTHER SUPPLEMENTARY INFORMATION

SINGLE AUDIT SECTION

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INDEPENDENT AUDITORS' REPORT ON
SCHEDULE OF FEDERAL FINANCIAL
ASSISTANCE

Honorable William R. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, Louisiana 71019

We have audited the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, and the combining, individual fund and account group financial statements as of and for the year ended December 31, 1995, and have issued our report thereon dated April 26, 1996. These financial statements are the responsibility of the District Attorney and his management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, taken as a whole and the combining, individual fund and account group financial statements. 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, combining, individual fund and account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the component unit financial statements and to the financial statements of each of the respective individual funds and account groups, taken as a whole.

Hines, Jackson & Hines

Natchitoches, Louisiana
April 26, 1996



| CASH/DEFERRED OR (ACCRUED) REVENUE AT <u>JANUARY 1, 1995</u> | RECEIPTS OR REVENUE <u>RECOGNIZED</u> | <u>DISBURSEMENTS/ EXPENDITURES</u> | CASH/ACCRUED OR (DEFERRED) REVENUE AT <u>DECEMBER 31, 1995</u> |
|---|---|--|---|
| \$ (5,372) | \$27,806 | \$(22,434) | \$ 0 |
| <u>0</u> | <u>10,950</u> | <u>(16,763)</u> | <u>5,813</u> |
| <u>\$ (5,372)</u> | <u>\$38,756</u> | <u>\$(39,197)</u> | <u>\$ 5,813</u> |

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

Honorable William R. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, Louisiana 71019

We have audited the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 26, 1996.

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

The management of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, 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, 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.

In planning and performing our audit of the financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they had been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we 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 material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 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 we consider to be material weaknesses as defined above.

Honorable William R. Jones, District
Attorney of the Thirty-Ninth Judicial District
Page 2

This report is intended for the information of the District Attorney, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Hiner, Jackson & Hiner

Natchitoches, Louisiana
April 26, 1996

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INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH THE GENERAL REQUIREMENTS
APPLICABLE TO FEDERAL FINANCIAL
ASSISTANCE PROGRAMS

Honorable William R. Jones, District
Attorney of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, Louisiana 71019

We have audited the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 26, 1996.

We have applied procedures to test the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended December 31, 1995; political activity, civil rights, federal financial reports, allowable costs/cost principles, and Drug-Free Workplace Act.

Our 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." Our 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 Thirty-Ninth Judicial District, Coushatta, Louisiana, compliance with the requirements listed in the preceding paragraph. Accordingly, we 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 our attention that caused us to believe that the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, had not complied in all material respects with those requirements.

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Hines, Jackson & Hines

Natchitoches, Louisiana
April 26, 1996

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INDEPENDENT AUDITORS' REPORT ON
COMPLIANCE WITH SPECIFIC REQUIREMENTS
APPLICABLE TO NONMAJOR FEDERAL
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

Honorable William R. Jones, District
Attorney of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, Louisiana 71019

We have audited the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, as of and for the year ended December 31, 1995, and have issued our report thereon dated April 26, 1996.

In connection with our audit of the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, and with our consideration of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, 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", we 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, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; and any special requirements that are applicable to those transactions. Our 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 Thirty-Ninth Judicial District, Coushatta, Louisiana, compliance with these requirements. Accordingly, we 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 our attention that caused us to believe that the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, had not complied, in all material respects with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Hines, Jackson & Hines

Natchitoches, Louisiana
April 26, 1996

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INDEPENDENT AUDITORS' REPORT ON THE INTERNAL
CONTROL STRUCTURE USED IN
ADMINISTERING FEDERAL FINANCIAL
ASSISTANCE PROGRAMS

Honorable William R. Jones, District
Attorney of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, Louisiana 71019

We have audited the component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, for the year ended December 31, 1995, and have issued our report thereon dated April 26, 1996.

We conducted our 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 (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

In planning and performing our audit for the year ended December 31, 1995, we considered the internal control structure of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinion on the District Attorney of the Thirty-Ninth Judicial District's component unit financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the component unit financial statements in a separate report dated April 26, 1996.

The management of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, 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 objective of an internal control structure is 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 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, protection 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, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories: cash receipts/revenues, purchases/disbursements/expenses, payroll, general requirements, and specific requirements. For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana had no major federal financial assistance programs and expended 100% of its total federal financial assistance under the following nonmajor federal financial assistance program:

Department of Health and Human Services - Louisiana Department of Health and Human Resources, Office of Family Security; Child Support Enforcement Program (Title IV-D of the Social Security Act; reimbursement payments).

We 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 we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

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.

Our 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 be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the management, the Legislative Auditor of the State of Louisiana, and the federal grantor agency. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Hener, Jackson & Hiner

Natchitoches, Louisiana
April 26, 1996

RECEIVED
LEGISLATIVE AUDITOR

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1995

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

Release Date 8-14-96

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DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA

ANNUAL FINANCIAL REPORT

DECEMBER 31, 1995

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1995

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DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
ANNUAL FINANCIAL REPORT
DECEMBER 31, 1995

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Honorable William R. Jones, District Attorney
of the Thirty-Ninth Judicial District
P. O. Box 606
Coushatta, LA 71019

We have audited the accompanying component unit financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, a component unit of the Red River Parish Police Jury, Coushatta, Louisiana, and the combining, individual fund and account group financial statements of the District Attorney of the Thirty-Ninth Judicial District as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, and his management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; Public Law 98-502; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, "Audits of State and Local Governments". Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, as of December 31, 1995, and the results of his operations for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund, and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and the account group of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, at December 31, 1995, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated April 26, 1996 on our consideration of the District Attorney of the Thirty-Ninth Judicial District's internal control structure and a report dated April 26, 1996 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the component unit financial statements taken as a whole and on the combining, individual fund and account group financial statements. The accompanying financial information listed as "schedules" in the table of contents is presented for purposes of additional analysis and is not a

required part of the financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana. The information in these schedules has been subjected to the auditing procedures applied in the audit of the component unit, combining, individual fund and account group financial statements, and in our opinion, is fairly stated in all material respects, in relation to the financial statements of each of the respective individual funds and the account group, taken as a whole.

The financial information for the year ended December 31, 1994, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the financial statements of the District Attorney of the Thirty-Ninth Judicial District, Coushatta, Louisiana, in our report dated April 28, 1995.

Hiner, Jackson & Hiner

Natchitoches, Louisiana
April 26, 1996

COMBINED STATEMENTS - OVERVIEW

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP
DECEMBER 31, 1995
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1994

| ASSETS | <u>GOVERNMENTAL FUND TYPES</u> | | |
|--|--------------------------------|----------------------------|--------------------------------------|
| | <u>GENERAL</u> | <u>SPECIAL REVENUE</u> | <u>FIDUCIARY AGENCY FUND</u> |
| Cash and cash equivalents | \$ 87,600 | \$ 103,922 | \$ 973 |
| Receivables: | | | |
| Commissions receivable | 5,134 | 0 | 0 |
| Federal and state grants | 0 | 6,845 | 0 |
| Due from other governments | 3,405 | 0 | 0 |
| Prepaid expenditures | 1,136 | 5,348 | 0 |
| Equipment | <u>0</u> | <u>0</u> | <u>0</u> |
| Total assets | <u>\$ 97,275</u> | <u>\$ 116,115</u> | <u>\$ 973</u> |
| LIABILITIES AND FUND EQUITY | | | |
| Liabilities: | | | |
| Accounts payable | \$ 909 | \$ 166 | \$ 0 |
| Due law enforcement agencies and others | <u>1,824</u> | <u>2,432</u> | <u>973</u> |
| Total liabilities | 2,733 | 2,598 | 973 |
| Fund equity: | | | |
| Investment in General Fixed Assets | 0 | 0 | 0 |
| Fund balances: | | | |
| Reserved for prepaid expenditures | 1,136 | 5,348 | 0 |
| Unreserved | <u>93,406</u> | <u>108,169</u> | <u>0</u> |
| Total fund equity | <u>94,542</u> | <u>113,517</u> | <u>0</u> |
| Total liabilities and fund equity | <u>\$ 97,275</u> | <u>\$ 116,115</u> | <u>\$ 973</u> |

The accompanying notes are an integral part of this statement.

| ACCOUNT GROUP | TOTALS (MEMORANDUM ONLY) | |
|----------------------------|-----------------------------|------------------|
| | 1995 | 1994 |
| GENERAL FIXED ASSETS | | |
| \$ 0 | \$192,495 | \$187,077 |
| 0 | 5,134 | 4,246 |
| 0 | 6,845 | 6,236 |
| 0 | 3,405 | 973 |
| 0 | 6,484 | 2,707 |
| <u>72,755</u> | <u>72,755</u> | <u>71,754</u> |
| <u>\$72,755</u> | <u>\$287,118</u> | <u>\$272,993</u> |
| | | |
| \$ 0 | \$ 1,075 | \$ 584 |
| <u>0</u> | <u>5,229</u> | <u>973</u> |
| 0 | 6,304 | 1,557 |
| | | |
| 72,755 | 72,755 | 71,754 |
| 0 | 6,484 | 4,246 |
| <u>0</u> | <u>201,575</u> | <u>195,436</u> |
| <u>72,755</u> | <u>280,814</u> | <u>271,436</u> |
| <u>\$72,755</u> | <u>\$287,118</u> | <u>\$272,993</u> |

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED DECEMBER 31, 1994

| | <u>GOVERNMENTAL FUND TYPES</u> | | <u>TOTALS</u> <u>(MEMORANDUM ONLY)</u> | |
|--|--------------------------------|----------------------------|---|------------------|
| | <u>GENERAL</u> | <u>SPECIAL REVENUE</u> | <u>1995</u> | <u>1994</u> |
| Revenues: | | | | |
| Fees, charges, and commissions for services | \$ 20,848 | \$ 2,061 | \$ 22,909 | \$ 32,223 |
| Intergovernmental | 0 | 51,604 | 51,604 | 45,963 |
| Interest revenue | <u>2,800</u> | <u>3,050</u> | <u>5,850</u> | <u>5,548</u> |
| Total revenues | 23,648 | 56,715 | 80,363 | 83,734 |
| Expenditures: | | | | |
| General government - judicial: | | | | |
| Current: | | | | |
| Personal services and related benefits | 0 | 15,431 | 15,431 | 15,186 |
| Operating services | 7,530 | 5,016 | 12,546 | 13,696 |
| Materials and supplies | 2,926 | 2,009 | 4,935 | 3,728 |
| Travel and other charges | 17,563 | 20,510 | 38,073 | 37,802 |
| Capital outlay | <u>1,001</u> | <u>0</u> | <u>1,001</u> | <u>2,329</u> |
| Total expenditures | <u>29,020</u> | <u>42,966</u> | <u>71,986</u> | <u>72,741</u> |
| Excess of Revenues Over (Under) Expenditures | (5,372) | 13,749 | 8,377 | 10,993 |
| (Increase) decrease in reserve for prepaid expenditures | <u>3,110</u> | <u>(5,348)</u> | <u>(2,238)</u> | <u>(949)</u> |
| Net change in unreserved fund balance for the year | (2,262) | 8,401 | 6,139 | 10,044 |
| Fund Balances - Unreserved, Beginning of Year | <u>95,668</u> | <u>99,768</u> | <u>195,436</u> | <u>185,392</u> |
| Fund Balances - Unreserved, End of Year | <u>\$ 93,406</u> | <u>\$108,169</u> | <u>\$201,575</u> | <u>\$195,436</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995

| | <u>GENERAL FUND</u> | | |
|--|---------------------|------------------|---|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
| Revenues: | | | |
| Fees, charges, and commissions for services | \$ 32,000 | \$ 20,531 | \$ (11,469) |
| Intergovernmental | 0 | 0 | 0 |
| Interest revenue | 3,000 | 2,800 | (200) |
| Miscellaneous | <u>750</u> | <u>317</u> | <u>(433)</u> |
| Total revenues | 35,750 | 23,648 | (12,102) |
| Expenditures: | | | |
| General government - judicial: | | | |
| Current: | | | |
| Personal services and related benefits | 0 | 0 | 0 |
| Operating services | 13,100 | 7,530 | 5,570 |
| Materials and supplies | 2,000 | 2,926 | (926) |
| Travel and other charges | 19,950 | 17,563 | 2,387 |
| Capital outlay | <u>2,500</u> | <u>1,001</u> | <u>1,499</u> |
| Total expenditures | <u>37,550</u> | <u>29,020</u> | <u>8,530</u> |
| Excess of Revenues Over (Under) Expenditures | <u>\$ (1,800)</u> | (5,372) | <u>\$ (3,572)</u> |
| (Increase) decrease in reserve for prepaid expenditures | | <u>3,110</u> | |
| Net change in unreserved fund balance for the year | | (2,262) | |
| Fund Balances - Unreserved, Beginning of Year | | <u>95,668</u> | |
| Fund Balances - Unreserved, End of Year | | <u>\$ 93,406</u> | |

The accompanying notes are an integral part of this statement.

| <u>SPECIAL REVENUE FUNDS</u> | | | <u>TOTALS</u> | | |
|------------------------------|----------------|---|------------------|-------------------|---|
| <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> |
| \$ 2,500 | \$ 2,061 | \$ (439) | \$ 34,500 | \$ 22,592 | \$ (11,908) |
| 47,400 | 51,604 | 4,204 | 47,400 | 51,604 | 4,204 |
| 2,900 | 3,050 | 150 | 5,900 | 5,850 | (50) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>750</u> | <u>317</u> | <u>(433)</u> |
| 52,800 | 56,715 | 3,915 | 88,550 | 80,363 | (8,187) |
| 15,200 | 15,431 | (231) | 15,200 | 15,431 | (231) |
| 2,500 | 5,016 | (2,516) | 15,600 | 12,546 | 3,054 |
| 1,200 | 2,009 | (809) | 3,200 | 4,935 | (1,735) |
| 18,800 | 20,510 | (1,710) | 38,750 | 38,073 | 677 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>2,500</u> | <u>1,001</u> | <u>1,499</u> |
| <u>37,700</u> | <u>42,966</u> | <u>(5,266)</u> | <u>75,250</u> | <u>71,986</u> | <u>3,264</u> |
| <u>\$ 15,100</u> | 13,749 | <u>\$(1,351)</u> | <u>\$ 13,300</u> | 8,377 | <u>\$(4,923)</u> |
| | <u>(5,348)</u> | | | <u>(2,238)</u> | |
| | 8,401 | | | 6,139 | |
| | <u>99,768</u> | | | <u>195,436</u> | |
| | <u>108,169</u> | | | <u>\$ 201,575</u> | |

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1995

The financial statements of the District Attorney of the Thirty-Ninth Judicial District, Red River Parish, Coushatta, Louisiana, have been prepared in conformity with generally accepted accounting principles as applied to government units. The Government Accounting Standards Board is the accepted standard - setting body for establishing governmental accounting and financial reporting principles. The following notes to the financial statements are an integral part of the financial report.

(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 thirty-ninth judicial district encompasses the parish of Red River, Louisiana.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements, is recognized as generally accepted accounting principles for state and local governments.

The accounting and reporting policies of the District Attorney of the Thirty-Ninth Judicial District of Red River Parish conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements set forth in the Louisiana Governmental Audit Guide and to Louisiana Revised Statutes 24:517, and to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

Reporting entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the District Attorney of the Thirty-Ninth Judicial District is a part of the district court system of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The district attorney is financially independent and operates autonomously from the State of Louisiana and independently from the district court system.

As the governing authority of the parish, for reporting purposes, the Red River Parish Police Jury is the financial reporting entity for Red River Parish. The financial reporting entity consists of (a) the primary government (police jury), (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.

Government Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Red River Parish Police Jury 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 determining financial accountability. This criteria includes:

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) -

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
 - b. The potential for the organization to provide 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.

The District Attorney of the Thirty-Ninth Judicial District is financially dependent on the police jury and has the ability to impose specific financial burdens on the police jury. In addition, the reporting entity financial statements would be misleading if data of the district attorney is not included because of the nature and significance of the relationship. For these reasons, the district attorney was determined to be a component unit of the Red River 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.

Fund accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. 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. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

Governmental Funds

All funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include the General Fund, the Title IV-D Reimbursement Fund, the Title IV-D Incentive Fund, and the Worthless Checks Collection Fee Fund.

General Fund (District Attorney's Expense) -

The General Fund was established in compliance with Louisiana Revised Statute 15:571.11 as amended, 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.

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) -

Special Revenue -
Title IV-D Reimbursement Fund

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

Special Revenue -
Title IV-D Incentive Fund

Incentive payments are provided to individual states as a motivating device to increase both AFDC and non-AFDC child support collections. The amount and the distribution of the incentive payments are governed by the Code of Federal Regulations (CFR) 303.52 which requires the State to pass through an appropriate share of the payments to political subdivisions based on criteria which take into account the efficiency and effectiveness of the activities carried out under the State plan.

Incentive payments are not considered to be federal financial assistance and may be used for any purpose at the discretion of the District Attorney.

Special Revenue -
Worthless Checks Collection Fee Fund

The Worthless Checks Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receives, from the principal to the offense, a prescribed amount upon collection of a worthless check. The funds may be used only to defray the salaries and expenses of the office of the District Attorney, and may not be used to supplement the salary of the District Attorney.

Fiduciary Fund

Agency Fund -

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Asset Forfeiture Fund:

The Asset Forfeiture Fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Bond Forfeiture Fund:

The Bond Forfeiture Fund is used as a depository for bonds forfeited to rural district attorney offices. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) -

Fixed assets and long-term obligations

General Fixed Assets Account Group

This is not a fund but rather an account group that is used to account for all general fixed assets acquired by the district attorney.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group and are recorded as expenditures in the governmental fund types when purchased. All fixed assets are stated at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. None of the District Attorney's fixed asset costs have been estimated. No depreciation has been provided on general fixed assets.

General Long-Term Debt Account Group

This is not a fund but rather an account group that is used to account for the outstanding principal balances of general obligation bonds and other long-term debt.

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group. There are no long-term obligations at December 31, 1995.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The primary revenue sources which are susceptible to accrual under the modified accrual basis of accounting include fees, charges, and commissions for services, intergovernmental revenue, and interest revenue. Commissions on fines and bond forfeitures and court costs are recorded in the year they are collected by the tax collector. Grants are recorded when the District Attorney is entitled to the funds. Fees on worthless checks are recorded in the year in which the worthless check is paid. Interest income is accrued, when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

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

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) -

Budget Practice

The proposed budgets for the General Fund, the Title IV-D Reimbursement Fund, the Title IV-D Incentive Fund, and the Worthless Check Collection Fee Fund, prepared on the modified accrual basis of accounting, are 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. 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. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

Vacation and sick leave

Full-time employees of the District Attorney's office earn ten days vacation leave and five days sick leave each year. Leave cannot be accumulated from one calendar year to the next, and there are no vesting privileges. Therefore no liability for compensated absences has been recorded in the accompanying financial statements.

Cash and Cash Equivalents

Consistent with GASB Statement 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting", the district attorney defines cash and cash equivalents as follows:

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

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

Receivables

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

Short-term interfund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables" and are recorded by all funds affected in the period in which transactions are executed.

Prepaid items

Payments made to vendors for services that will benefit periods beyond December 31, 1995, are recorded as prepaid items.

Fund Equity

Reserves:

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

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) -

The unreserved fund balances for governmental funds represent the amount available for budgeting future operations.

Comparative data

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

Total columns on combined statements - overview

Total columns on the general purpose financial 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. Interfund eliminations have not been made in the aggregation of this data.

(2) CASH AND CASH EQUIVALENTS AND TIME DEPOSITS -

Under state law the District Attorney may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, any other state in the union, or under the laws of the United States. Further, the District Attorney may invest in United States bonds, treasury notes, or certificates, time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana, or any other federally insured investment.

Cash includes amounts in demand deposits, interest bearing deposits, and money market accounts with banks or other financial institutions and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without prior notice or penalty. Cash equivalents include short-term, highly liquid investments that are readily convertible to known amounts of cash and are so near their maturity that they present insignificant risk of changes in value because of interest rates. Generally, cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and other investments with original maturities of 90 days or less.

As reflected on Exhibit A, the District Attorney had cash and cash equivalents totaling \$192,495 at December 31, 1995, as follows:

| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Agency Funds</u> | <u>Total</u> |
|--|-------------------------|----------------------------------|-------------------------|-------------------|
| Interest-bearing demand deposits | \$ 13,788 | \$ 103,922 | \$ 973 | \$ 118,683 |
| Money market investment accounts | <u>73,812</u> | <u>0</u> | <u>0</u> | <u>73,812</u> |
| Total cash, cash equivalents, and time deposits | <u>\$ 87,600</u> | <u>\$ 103,922</u> | <u>\$ 973</u> | <u>\$ 192,495</u> |

Cash and cash equivalents are stated at cost, which approximates market. These bank deposits must be secured under state law by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. These bank deposits were fully secured from risk by FDIC insurance (GASB Category 1) at December 31, 1995.

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(3) PENSION PLANS

The district attorney participates in two cost-sharing, multiple-employer, public employee retirement systems (PERS). The District Attorney and assistant district attorney are members of the District Attorney's Retirement System. Secretaries of the district attorney's office are members of the Parochial Employees Retirement System of Louisiana, Plan A. These retirement systems are cost-sharing, multiple employer, statewide retirement systems which are administered by separate boards of trustees. The contributions of participating agencies are pooled within each system to pay the accrued benefits of their respective participants. The contribution rates are approved by the Louisiana Legislature. At December 31, 1995 the District Attorney had one employee covered by the District Attorney's Retirement System and three employees covered by the Parochial Employees Retirement System, Plan A.

District Attorneys' Retirement System

The district attorney and assistant district attorney are members of the Louisiana District Attorneys Retirement System.

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 the age of 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 provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of 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 by state statute.

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 .2 per cent is the statutory set rate that can be adjusted by the Public Retirement Systems' Actuarial Committee. State statute requires covered employees to contribute 7 per cent of their salaries to the System and requires each district attorney to provide employer contributions as needed to actuarially fund the System.

The following provides certain disclosures for the district attorney and the retirement system that are by GASB Codification Section P20.129:

Year Ended December 31, 1995

District Attorney

| | |
|------------------------------------|------------------|
| Total current-year payroll | <u>\$ 15,000</u> |
| Total current-year covered payroll | <u>\$ 15,000</u> |

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(3) PENSION PLANS - (continued)

| | <u>Required by Statute</u> | | <u>Actual</u> | | <u>Actuarially Required</u> | |
|--------------------|----------------------------|-----------------|-----------------|-----------------|-----------------------------|-----------------|
| | <u>Per Cent</u> | <u>Amount</u> | <u>Per Cent</u> | <u>Amount</u> | <u>Per Cent</u> | <u>Amount</u> |
| Contributions | | | | | | |
| 01/01/95-06/30/95: | | | | | | |
| *Employees | 7.00% | \$ 525 | 7.00% | \$ 525 | 7.00% | \$ 525 |
| *Employer | <u>2.50%*</u> | <u>188</u> | <u>2.50%</u> | <u>188</u> | <u>2.36%</u> | <u>177</u> |
| Total | <u>9.50%</u> | <u>\$ 713</u> | <u>9.50%</u> | <u>\$ 713</u> | <u>9.36%</u> | <u>\$ 702</u> |
| 07/01/95-12/31/95: | | | | | | |
| *Employees | 7.00% | \$ 525 | 7.00% | \$ 525 | 7.00% | \$ 525 |
| *Employer | <u>3.25%</u> | <u>244</u> | <u>3.25%</u> | <u>244</u> | <u>3.10%</u> | <u>233</u> |
| Total | <u>10.25%</u> | <u>\$ 769</u> | <u>10.25%</u> | <u>\$ 769</u> | <u>10.10%</u> | <u>\$ 758</u> |
| Grand total: | | | | | | |
| *Employees | | \$ 1,050 | | \$ 1,050 | | \$ 1,050 |
| *Employer | | <u>432</u> | | <u>432</u> | | <u>410</u> |
| Total | | <u>\$ 1,482</u> | | <u>\$ 1,482</u> | | <u>\$ 1,460</u> |

Per cent of employer's actuarially required contribution to all participating employers

.034%

*From 01/01/95 to 06/30/95, the employer contribution rate is 2.50%. From 07/01/95 to 12/31/95, the employer contribution rate is 3.25%.

Year Ended June 30, 1995

Retirement System

| | |
|--|---------------------|
| Net assets | \$ 67,557,002 |
| Pension benefit obligation | <u>(67,537,299)</u> |
| Unfunded pension benefit obligation (funded surplus) | <u>\$ (19,703)</u> |

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1995, comprehensive annual financial report. The District Attorney of the Thirty-Ninth Judicial District does not guarantee the benefits granted by the System.

Parochial Employees Retirement System

Substantially all employees of the district attorney of the Thirty-Ninth Judicial District are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(3) PENSION PLANS - (continued)

plans, Plan A and Plan B, with separate assets and benefit provisions. All members participate in Plan A.

All employees of the District Attorney of the Thirty-Ninth Judicial District who participate in the Parochial Employees Retirement System, Plan A, are paid through the Red River Parish Police Jury. Therefore, the Thirty-Ninth Judicial District Attorney does not report salaries, retirement contributions, or other employee benefits accruing to these employees.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 per cent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

Contributions to the System include one-fourth of one per cent 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. State statute requires covered employees to contribute a percentage of their salaries to the System. 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 following provides certain disclosures for the district and the retirement system that are required by GASB Codification Section P20.129:

Year Ended December 31, 1995

District Attorney

| | | |
|--------------------------------------|---------------|------------------|
| * Total current-year payroll | | \$ 51,439 |
| * Total current-year covered payroll | | <u>\$ 51,439</u> |
| Contributions: | | |
| Required by statute: | | |
| Employees | 9.50% | \$ 4,887 |
| Employer | <u>8.00%</u> | <u>4,115</u> |
| Total | <u>17.50%</u> | <u>\$ 9,002</u> |
| Actual: | | |
| * Employees | 9.50% | \$ 4,887 |
| * Employer | <u>8.00%</u> | <u>4,115</u> |
| Total | <u>17.50%</u> | <u>\$ 9,002</u> |
| Actuarially required: | | |
| Employees | 9.50% | \$ 4,887 |
| Employer | <u>8.03%</u> | <u>4,131</u> |
| Total | <u>17.53%</u> | <u>\$ 9,018</u> |

DISTRICT ATTORNEY OF THE THIRTY-NINTH
JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(3) PENSION PLANS - (continued)

Per cent of employer's actuarially required contribution to all participating employers .042%

* Paid by Red River Parish Police Jury

Year Ended December 31, 1994

| <u>Retirement System</u> | <u>Plan A</u> |
|--|------------------------|
| Net assets | \$ 597,625,304 |
| Pension benefit obligation | <u>(691,858,596)</u> |
| Unfunded pension benefit obligation (funded surplus) | <u>\$ (94,233,292)</u> |

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 1994, comprehensive annual financial report. The district does not guarantee the benefits granted by the System.

(4) LEASES -

The District Attorney's office has no capital or operating leases at December 31, 1995.

(5) LITIGATION -

The District Attorney is not involved in any litigation at December 31, 1995.

(6) FUND BALANCE -

Reservations of fund balance of governmental funds are created to either (1) satisfy legal covenants that require that a portion of the fund balance be segregated or (2) identify the portion of the fund balance that is not appropriable for future expenditures. Specific reservations of the fund balance accounts are summarized below.

Reserve for prepaid expenditures - This reserve was created to represent the portion of the fund balance that is not available for expenditures because the district attorney expects to use these resources within the next budgetary period.

(7) CHANGES IN GENERAL FIXED ASSETS -

A summary of changes in general fixed assets follows:

| | Balance January 1, <u>1995</u> | <u>Additions</u> | <u>Deletions</u> | Balance December 31, <u>1995</u> |
|-----------|--------------------------------------|------------------|------------------|--|
| Equipment | <u>\$ 71,754</u> | <u>\$ 1,001</u> | <u>\$ 0</u> | <u>\$ 72,755</u> |

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 1995

(8) RECEIVABLES -

The following are revenues receivable at December 31, 1995:

| | <u>General Fund</u> | <u>Title IV-D Reimb- ment Fund</u> | <u>Title IV-D Incentive Fund</u> |
|--|-------------------------|--|--|
| Commissions - Fines, forfeitures, and court costs due from the Red River Parish Sheriff's Department | \$ 5,134 | \$ 0 | \$ 0 |
| Federal grant - Title IV-D reimbursement due from the Louisiana Department of Social Services | 0 | 5,813 | 0 |
| State Grant - Title IV-D incentive due from the Louisiana Department of Social Services | <u>0</u> | <u>0</u> | <u>1,032</u> |
| <u>Total receivables</u> | <u>\$ 5,134</u> | <u>\$ 5,813</u> | <u>\$ 1,032</u> |

(9) SALARY REIMBURSEMENTS -

The Red River Parish Police Jury pays much of the salaries of the District Attorney's office. At the end of each year, the District Attorney reimburses the Red River Parish Police Jury for these salaries. The salary reimbursements for the year ended December 31, 1995, reported in the accompanying financial statements, total \$32,400.

(10) 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 criminal court, the parish police jury, or directly by the state.

(11) FEDERAL FINANCIAL ASSISTANCE PROGRAM

The district attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance Number 13.783. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursement requests to the Department of Social Services.

The reimbursement payments are restricted by a formal agreement between the district attorney and 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 such review or audit.

(12) RISK MANAGEMENT

The district attorney is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district attorney maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the district.

COMBINING AND
INDIVIDUAL FUND
FINANCIAL STATEMENTS

GENERAL FUND

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

The general fund is used to account for the following specific resources:

- (1) Twelve per-cent commission on fines collected and bonds forfeited as provided in Louisiana Revised Statute 15:571.11; to be used to defray the necessary expenses of the district attorney's office.
- (2) Commissions on court costs as provided by Act 293 of the 1986 legislative session which may be used to defray costs of maintaining the district attorney's office.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
GENERAL FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1995 AND 1994

| ASSETS | 1995 | 1994 |
|--------------------------------------|------------------|------------------|
| Cash and cash equivalents | \$ 87,600 | \$ 92,307 |
| Prepaid expenditures | 1,136 | 2,707 |
| Commissions Receivable | 5,134 | 4,246 |
| Due from other funds | <u>3,405</u> | <u>973</u> |
| Total assets | <u>\$ 97,275</u> | <u>\$100,233</u> |
| LIABILITIES AND FUND BALANCES | | |
| Liabilities: | | |
| Accounts payable | \$ 2,733 | \$ 319 |
| Fund balances: | | |
| Reserved for prepaid expenditures | 1,136 | 4,246 |
| Unreserved | <u>93,406</u> | <u>95,668</u> |
| Total fund balances | <u>94,542</u> | <u>99,914</u> |
| Total liabilities and fund balances | <u>\$ 97,275</u> | <u>\$100,233</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

| | <u>1995</u> | | VARIANCE FAVORABLE (UNFAVORABLE) | <u>1994</u> |
|---|---------------|---------------|--|---------------|
| | <u>BUDGET</u> | <u>ACTUAL</u> | | <u>ACTUAL</u> |
| Revenues: | | | | |
| Fees, commissions, and charges for services: | | | | |
| Commissions on fines, forfeitures, and court costs | \$32,000 | \$ 20,531 | \$(11,469) | \$ 29,140 |
| Interest revenue | 3,000 | 2,800 | (200) | 2,837 |
| Miscellaneous | 750 | 317 | (433) | 633 |
| Total revenues | 35,750 | 23,648 | (12,102) | 32,610 |
| Expenditures: | | | | |
| General government - judicial: | | | | |
| Current- | | | | |
| Operating services: | | | | |
| Accounting and audit | 3,000 | 1,450 | 1,550 | 2,800 |
| Dues and subscriptions | 2,400 | 927 | 1,473 | 2,144 |
| Insurance | 5,100 | 2,761 | 2,339 | 4,946 |
| Telephone | 2,600 | 2,392 | 208 | 2,494 |
| Materials and supplies: | | | | |
| Repairs | 0 | 167 | (167) | 0 |
| Office supplies & postage | 2,000 | 2,759 | (759) | 1,676 |
| Travel and other charges: | | | | |
| Auto expense | 50 | 0 | 50 | 46 |
| Miscellaneous | 500 | 488 | 12 | 412 |
| Salary Reimbursements to Red River Parish Police Jury | 15,000 | 14,400 | 600 | 14,400 |
| Travel and conventions | 4,400 | 2,675 | 1,725 | 4,186 |
| Capital outlay | 2,500 | 1,001 | 1,499 | 2,329 |
| Total expenditures | 37,550 | 29,020 | 8,530 | 35,433 |
| Excess of Revenues Over (Under) Expenditures | \$(1,800) | (5,372) | \$ (3,572) | (2,823) |
| (Increase) decrease in reserve for prepaid expenditures | | 3,110 | | (949) |
| Net change in unreserved fund balance for the year | | (2,262) | | (3,772) |
| Fund Balances - Unreserved, Beginning of Year | | 95,668 | | 99,440 |
| Fund Balances - Unreserved, End of Year | | \$93,406 | | \$95,668 |

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

The special revenue funds are used to account for the following specific resources:

Title IV-D Reimbursement Program - 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 these grants 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.

Title IV-D Incentive Program - Incentive grants from the Louisiana Department of Health and Human Resources. Incentive grants are awarded to the Louisiana DHHR by the Federal government for the collection of child support payments. These incentive grants are then passed through to each individual parish based upon the amount of child support collected in that parish. Incentive grants may be used for any lawful purpose.

Worthless Checks Collection - Fees collected in accordance with Louisiana Revised Statute 16:15, which provides that the District Attorney receive, from the principal to the offense, a prescribed amount upon collection of a worthless check. These funds may be used to defray the salaries and expenses of the District Attorney's office.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 1995
WITH COMPARATIVE TOTAL FOR DECEMBER 31, 1994

| ASSETS | TITLE IV-D | TITLE IV-D INCENTIVE | WORTHLESS CHECKS COLLECTION FEE | TOTALS | |
|--|-------------------------|----------------------------|--|-------------------------|-------------------------|
| | | | | 1995 | 1994 |
| Cash and cash equivalents | \$ 79,327 | \$ 19,688 | \$ 4,907 | \$103,922 | \$ 93,797 |
| Receivables: | | | | | |
| Federal grants | 5,813 | 0 | 0 | 5,813 | 5,372 |
| State grants | 0 | 1,032 | 0 | 1,032 | 864 |
| Prepaid expenditures | <u>5,348</u> | <u>0</u> | <u>0</u> | <u>5,348</u> | <u>0</u> |
| Total assets | <u>\$ 90,488</u> | <u>\$ 20,720</u> | <u>\$ 4,907</u> | <u>\$116,115</u> | <u>\$100,033</u> |
| | | | | | |
| LIABILITIES AND FUND BALANCES | | | | | |
| | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 120 | \$ 0 | \$ 46 | \$ 166 | \$ 265 |
| Due to other funds | <u>2,432</u> | <u>0</u> | <u>0</u> | <u>2,432</u> | <u>0</u> |
| Total liabilities | 2,552 | 0 | 46 | 2,598 | 265 |
| Fund balances: | | | | | |
| Reserved for prepaid expend. | 5,348 | 0 | 0 | 5,348 | 0 |
| Unreserved - undesignated | <u>82,588</u> | <u>20,720</u> | <u>4,861</u> | <u>108,169</u> | <u>99,768</u> |
| Total fund balance | <u>87,936</u> | <u>20,720</u> | <u>4,861</u> | <u>113,517</u> | <u>99,768</u> |
| Total liabilities and fund balances | <u>\$ 90,488</u> | <u>\$ 20,720</u> | <u>\$ 4,907</u> | <u>\$116,115</u> | <u>\$100,033</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE TOTALS FOR YEAR ENDED DECEMBER 31, 1994

| | <u>TITLE IV-D</u> | <u>TITLE IV-D INCENTIVE</u> | <u>WORTHLESS CHECKS COLLECTION FEE</u> | <u>TOTALS 1995</u> | <u>TOTALS 1994</u> |
|---|-----------------------|-------------------------------------|--|------------------------|------------------------|
| Revenues: | | | | | |
| Charges for services: | | | | | |
| Fees on worthless checks | \$ 0 | \$ 0 | \$ 2,061 | \$ 2,061 | \$ 2,450 |
| Intergovernmental: | | | | | |
| Federal grants | 33,825 | 0 | 0 | 33,825 | 31,896 |
| State grants | 0 | 17,779 | 0 | 17,779 | 14,067 |
| Interest revenue | <u>2,515</u> | <u>535</u> | <u>0</u> | <u>3,050</u> | <u>2,711</u> |
| Total revenues | 36,340 | 18,314 | 2,061 | 56,715 | 51,124 |
| Expenditures: | | | | | |
| General government - judicial: | | | | | |
| Current - | | | | | |
| Personal services and related benefits: | | | | | |
| Salaries and related benefits | 0 | 15,431 | 0 | 15,431 | 15,186 |
| Operating services: | | | | | |
| Accounting | 1,450 | 0 | 0 | 1,450 | 0 |
| Insurance | 2,244 | 0 | 0 | 2,244 | 99 |
| Telephone | 730 | 0 | 592 | 1,322 | 1,213 |
| Materials and supplies: | | | | | |
| Repairs | 483 | 0 | 0 | 483 | 895 |
| Office supplies | 600 | 0 | 926 | 1,526 | 1,157 |
| Travel and other charges: | | | | | |
| Auto Expense | 2,510 | 0 | 0 | 2,510 | 758 |
| Reimbursement to Red Parish Police Jury | <u>18,000</u> | <u>0</u> | <u>0</u> | <u>18,000</u> | <u>18,000</u> |
| Total expenditures | <u>26,017</u> | <u>15,431</u> | <u>1,518</u> | <u>42,966</u> | <u>37,308</u> |
| Excess of Revenues Over (Under) Expenditures | 10,323 | 2,883 | 543 | 13,749 | 13,816 |
| Fund Balances - Beginning of Year | <u>77,613</u> | <u>17,837</u> | <u>4,318</u> | <u>99,768</u> | <u>85,952</u> |
| Fund Balances - End of Year | <u>\$ 87,936</u> | <u>\$ 20,720</u> | <u>\$ 4,861</u> | <u>\$113,517</u> | <u>\$ 99,768</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
TITLE IV-D REIMBURSEMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

| | <u>1995</u> | | | <u>1994</u> |
|--|-----------------|-----------------|---|-----------------|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE FAVORABLE (UNFAVORABLE)</u> | <u>ACTUAL</u> |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| Federal grants | \$33,000 | \$33,825 | \$ 825 | \$31,896 |
| Interest revenue | <u>2,300</u> | <u>2,515</u> | <u>215</u> | <u>2,178</u> |
| Total revenues | 35,300 | 36,340 | 1,040 | 34,074 |
| Expenditures: | | | | |
| General government - judicial: | | | | |
| Current - | | | | |
| Operating services: | | | | |
| Accounting | 0 | 1,450 | (1,450) | 0 |
| Insurance | 1,200 | 2,244 | (1,044) | 99 |
| Telephone | 800 | 730 | 70 | 773 |
| Materials and supplies: | | | | |
| Repairs | 0 | 483 | (483) | 895 |
| Office supplies | 1,000 | 600 | 400 | 940 |
| Travel and other charges: | | | | |
| Auto expense | 800 | 2,510 | (1,710) | 758 |
| Reimbursement to Red River Parish Police Jury | 18,000 | 18,000 | 0 | 18,000 |
| Capital outlay | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total expenditures | <u>21,800</u> | <u>26,017</u> | <u>(4,217)</u> | <u>21,465</u> |
| Excess of Revenues Over Expenditures | <u>\$13,500</u> | 10,323 | <u>\$ (3,177)</u> | 12,609 |
| Fund Balances - Beginning of Year | | <u>77,613</u> | | <u>65,004</u> |
| Fund Balances - End of Year | | <u>\$87,936</u> | | <u>\$77,613</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
TITLE IV-D INCENTIVE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

| | <u>1995</u> | | VARIANCE FAVORABLE (UNFAVORABLE) | <u>1994</u> |
|---|-----------------|------------------|--|------------------|
| | <u>BUDGET</u> | <u>ACTUAL</u> | | <u>ACTUAL</u> |
| Revenues: | | | | |
| Intergovernmental: | | | | |
| State grants | \$14,400 | \$ 17,779 | \$ 3,379 | \$ 14,067 |
| Interest revenue | <u>600</u> | <u>535</u> | <u>(65)</u> | <u>533</u> |
| Total revenues | 15,000 | 18,314 | 3,314 | 14,600 |
| Expenditures: | | | | |
| General Government-judicial: | | | | |
| Current- | | | | |
| Personal services and related benefits: | | | | |
| Salaries and related benefits | 15,200 | 15,431 | (231) | 15,186 |
| Materials and supplies: | | | | |
| Office expense | 50 | 0 | 50 | 43 |
| Auto expense | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total expenditures | <u>15,250</u> | <u>15,431</u> | <u>(181)</u> | <u>15,229</u> |
| Excess of Revenues Over (Under) Expenditures | <u>\$ (250)</u> | 2,883 | <u>\$ 3,133</u> | (629) |
| Fund Balances - Beginning of Year | | <u>17,837</u> | | <u>18,466</u> |
| Fund Balances - End of Year | | <u>\$ 20,720</u> | | <u>\$ 17,837</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
WORTHLESS CHECKS COLLECTION FEE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED DECEMBER 31, 1995
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1994

| | <u>1995</u> | | <u>VARIANCE</u> | <u>1994</u> |
|-----------------------------|---------------|---------------|----------------------|---------------|
| | <u>BUDGET</u> | <u>ACTUAL</u> | <u>FAVORABLE</u> | <u>ACTUAL</u> |
| | | | <u>(UNFAVORABLE)</u> | |
| Revenues: | | | | |
| Charges for services: | | | | |
| Fees on worthless checks | \$ 2,500 | \$ 2,061 | \$ (439) | \$ 2,450 |
| Total revenues | 2,500 | 2,061 | (439) | 2,450 |
| Expenditures: | | | | |
| General government - | | | | |
| judicial: | | | | |
| Current - | | | | |
| Operating services: | | | | |
| Telephone | 500 | 592 | (92) | 440 |
| Materials and supplies: | | | | |
| Office supplies | 150 | 926 | (776) | 174 |
| Total expenditures | 650 | 1,518 | (868) | 614 |
| Excess of Revenues Over | | | | |
| (Under) Expenditures | \$ 1,850 | 543 | \$ (1,307) | 1,836 |
| Fund Balances - Beginning | | | | |
| of Year | | 4,318 | | 2,482 |
| Fund Balances - End of Year | | \$ 4,861 | | \$ 4,318 |

The accompanying notes are an integral part of this statement.

AGENCY FUNDS

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and other funds.

Asset Forfeiture Fund - This fund is used as a depository for assets seized by local law enforcement agencies. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

Bond Forfeiture Fund - This fund is used as a depository for bonds forfeited to rural district attorney offices. Upon order of the district court, these funds are either refunded to the litigants or distributed to the appropriate recipient, in accordance with applicable laws.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
AGENCY FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 1995

EXHIBIT F-1

| ASSETS | <u>ASSET FORFEITURE FUND</u> | <u>BOND FORFEITURE FUND</u> | <u>TOTAL</u> |
|--|--------------------------------------|-------------------------------------|---------------|
| Cash and cash equivalents | \$ 269 | \$ 704 | \$ 973 |
| Total assets | <u>\$ 269</u> | <u>\$ 704</u> | <u>\$ 973</u> |
| LIABILITIES | | | |
| Due to law enforcement agencies and others | \$ 269 | \$ 704 | \$ 973 |
| Total liabilities | <u>\$ 269</u> | <u>\$ 704</u> | <u>\$ 973</u> |

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-NINTH JUDICIAL DISTRICT
COUSHATTA, LOUISIANA
AGENCY FUND
ASSET FORFEITURE FUND
COMPARATIVE BALANCE SHEET
DECEMBER 31, 1995 AND 1994

| ASSETS | <u>1995</u> | <u>1994</u> |
|--|---------------|---------------|
| Cash and cash equivalents | \$ <u>269</u> | \$ <u>269</u> |
| Total assets | \$ <u>269</u> | \$ <u>269</u> |
| LIABILITIES | | |
| Due to law enforcement agencies and others | \$ <u>269</u> | \$ <u>269</u> |
| Total liabilities | \$ <u>269</u> | \$ <u>269</u> |

The accompanying notes are an integral part of this statement.